

# AYLESFORD COMMUNITY CENTRE

England & Wales · Charity number 302674

## Details

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**Other names** AYLESFORD VILLAGE COMMUNITY CENTRE

**Status** Registered

**Legal form** Other

**Registered** 1971-09-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Aylesford Community Centre  
25 Forstal Road  
Aylesford  
ME20 7AU

**Phone** 01622 717473

**Email** [secretary@avcc-hallhire.co.uk](mailto:secretary@avcc-hallhire.co.uk)

**Website** [www.avcc-hallhire.co.uk](http://www.avcc-hallhire.co.uk)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF AYLESFORD PARISH WITHOUT DISTINCTION OF SEX OR OF POLITICAL RELIGIOUS ETHNIC OR OTHER OPINIONS BY THE ADVANCEMENT OF EDUCATION AND PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND IN PARTICULAR FOR USE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** To promote the benefit of the inhabitants of Aylesford Parish without distinction of sex or of political religious ethnic or other opinions by the advancement of education and the provision of facilities in the interests of social welfare and in particular for use for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF AYLESFORD
- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,011	£78,412	-	-
2024-03-31	£78,375	£80,901	-	-
2023-03-31	£71,713	£74,090	-	-
2022-03-31	£69,753	£65,739	-	-
2021-03-31	£36,344	£36,679	-	-

## Trustees

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Name	Role	Appointed
Donna Louise Henderson		2025-09-15
Felicity Hobson		2018-10-08
Geoffrey Dews		2025-09-20
James Fuller		2019-02-01
Jonathan Williams		2023-08-26
Luke Chapman		2023-03-29
Nicola Ann Jones		2025-09-15
Stephanie Walker		2025-04-01
Suzanne Keree-Bartolo		2019-01-21

**AYLESFORD COMMUNITY CENTRE**

England & Wales - Charity number 302674

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Aylesford Village Community Centre

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Aylesford Village Community Centre

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for the Year Ended 31 March 2025

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## Aylesford Village Community Centre

### Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Aylesford Parish without distinction of sex, political, religious, ethnic or other opinions by the advancement of education and the provision of facilities, in particular for use of recreation, to improve the quality of life of said inhabitants.

The Trustees have had due regard for the guidance issued by the Charities Commission on public benefit. Facilities have been made available for wedding receptions, funeral wakes, birthday parties and other family celebrations. We have also provided facilities for art, dance, exercise, mother and baby, toddler football, Short Mat Bowls, dog training, church services, driver training, embroidery and many other groups.

##### **Volunteers**

The Centre has a core group of volunteers including the Trustees who work tirelessly for the centre.

#### **ACHIEVEMENTS AND PERFORMANCE**

The centre had again a successful year with a busy program, regular hirers, bookings for functions and parties and improvements to the centre but we also saw an increase in outgoings due to repairs, updates on Health and Safety risk assessments and fire risk assessments as well as increased utility and cleaning costs.

From May 2024 the AFC has been renting the locker rooms at the centre.

Two trustees retired.

More tidying-up of the centre was done and the up-to-date calendar for maintenance, repairs and improvement projects is being used.

The trustees' meetings are being held every other month with every other meeting a face-to-face meeting at the centre.

In October the trustees held a successful AGM at the centre.

Our third coffee morning for Macmillan organised by some trustees and Alex Birtwistle was very successful and another one for this year is planned.

In December the whole centre was given over to the Aylesford Christmas Market which was again very successful. Unfortunately, there was not enough money left from donations and income from the market so the centre did not receive a donation this year.

Between Christmas and New Year some trustees together with the caretaker managed to clean the chairs in the centre.

The job share between two caretakers is working well.

In the autumn, the decorating of the whole centre through Community Payback Scheme was finalised and the work was almost finished in April 2025, the team will come back in the summer to finish off a few outstanding jobs.

We are also planning a fundraising evening with live music entertainment in the summer.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal source of income is from hiring out the facilities of the Community Centre.

##### **Reserves policy**

At present we hold reserves that are ample to enable all deposits to be returned and all bills met.

The financial situation is stable despite rising cost for services and some regular hirers cancelling. This is due in part to the Trustees' careful management of the Centre's funds in the past and some income from grants. The Trustees are of the opinion that the Centre is able to meet its debts and obligations as they fall due, for the foreseeable future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Aylesford Village Community Centre**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed at the AGM by those attending. During the year, new Trustees are appointed via co-option by current Trustees.

During the year two trustees resigned and one new trustee was appointed.

**Induction and training of new trustees**

It is the policy of the trustees to provide each trustee with a folder of information, this is updated during the year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

302674

**Principal address**

25 Forstal Road  
Aylesford  
Kent  
ME20 7AU

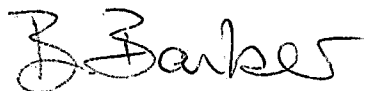
**Trustees**

Mrs C Difford Trustee Treasurer  
Mrs J Tompkins Trustee  
Ms S Keree-Bartolo Trustee  
Ms F Hobson Trustee  
Mr J Fuller Trustee  
Mrs B Barber Trustee Chairman & Secretary  
Mr D Barber Trustee  
Mrs A Birtwistle Trustee (resigned 30.4.24)  
Mr L Chapman Trustee  
Mr J Williams Trustee

**Independent Examiner**

Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 5 August 2025 and signed on its behalf by:



Mrs B Barber - Trustee

**Independent Examiner's Report to the Trustees of  
Aylesford Village Community Centre**

**Independent examiner's report to the trustees of Aylesford Village Community Centre**

I report to the charity trustees on my examination of the accounts of Aylesford Village Community Centre (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Allan Reid FCA

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

6 August 2025

Aylesford Village Community Centre

Statement of Financial Activities  
for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	4	1,124
Other trading activities	3	70,316	76,653
Investment income	4	691	598
<b>Total</b>		71,011	78,375
 <b>EXPENDITURE ON</b>			
Raising funds	5	27,719	30,846
Other		50,693	50,055
<b>Total</b>		78,412	80,901
 <b>NET INCOME/(EXPENDITURE)</b>		(7,401)	(2,526)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		35,418	37,944
 <b>TOTAL FUNDS CARRIED FORWARD</b>		28,017	35,418

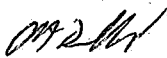
The notes form part of these financial statements

**Aylesford Village Community Centre**

**Balance Sheet**  
**31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	7,354	10,566
<b>CURRENT ASSETS</b>			
Debtors	9	10,118	13,118
Cash at bank		38,029	37,771
		<u>48,147</u>	<u>50,889</u>
<b>CRÉDITORS</b>			
Amounts falling due within one year	10	(27,484)	(26,037)
		<u>20,663</u>	<u>24,852</u>
<b>NET CURRENT ASSETS</b>			
		<u>20,663</u>	<u>24,852</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>28,017</u>	<u>35,418</u>
<b>NET ASSETS</b>		<u>28,017</u>	<u>35,418</u>
<b>FUNDS</b>	11		
Unrestricted funds		28,017	35,418
<b>TOTAL FUNDS</b>		<u>28,017</u>	<u>35,418</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 August 2025 and were signed on its behalf by:



Mrs C Difford - Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Grants & donations	4	1,124
	<u>4</u>	<u>1,124</u>

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Earnings (Bar)	5,121	6,641
Hiring fees	65,195	70,012
	<u>70,316</u>	<u>76,653</u>

**4. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	691	598
	<u>691</u>	<u>598</u>

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**5. RAISING FUNDS**

**Raising donations and legacies**

	2025	2024
	£	£
Support costs	27,719	30,846
	<u>27,719</u>	<u>30,846</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,124
Other trading activities	76,653
Investment income	598
<b>Total</b>	<u>78,375</u>
 <b>EXPENDITURE ON</b>	
Raising funds	30,846
Other	50,055
<b>Total</b>	<u>80,901</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (2,526)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	37,944
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>35,418</u></u>

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	2,329	11,702	25,329
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2024	235	5,851	24,184
Charge for year	24	1,170	542
	<hr/>	<hr/>	<hr/>
At 31 March 2025	259	7,021	24,726
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2025	2,070	4,681	603
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	2,094	5,851	1,145
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	28,848	2,931	71,139
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2024	27,424	2,879	60,573
Charge for year	1,424	52	3,212
	<hr/>	<hr/>	<hr/>
At 31 March 2025	28,848	2,931	63,785
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2025	-	-	7,354
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	1,424	52	10,566
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	8,096	8,003
Other debtors	681	-
Accrued income	-	2,148
Prepayments	1,341	2,967
	<hr/>	<hr/>
	10,118	13,118
	<hr/> <hr/>	<hr/> <hr/>

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	4,100	2,129
Other creditors	23,384	23,908
	27,484	26,037

**11. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,418	(7,401)	28,017
	35,418	(7,401)	28,017

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,011	(78,412)	(7,401)
	71,011	(78,412)	(7,401)

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,944	(2,526)	35,418
	37,944	(2,526)	35,418

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	78,375	(80,901)	(2,526)
	78,375	(80,901)	(2,526)

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	37,944	(9,927)	28,017
	<u>37,944</u>	<u>(9,927)</u>	<u>28,017</u>
<b>TOTAL FUNDS</b>	<u>37,944</u>	<u>(9,927)</u>	<u>28,017</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	149,386	(159,313)	(9,927)
	<u>149,386</u>	<u>(159,313)</u>	<u>(9,927)</u>
<b>TOTAL FUNDS</b>	<u>149,386</u>	<u>(159,313)</u>	<u>(9,927)</u>

It is the Trustees' policy to accumulate sufficient funds to realise the Trust Deed objectives.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**AYLESFORD COMMUNITY CENTRE**

England & Wales - Charity number 302674

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
Aylesford Village Community Centre

McLean Reid  
Chartered Accountants  
1 Forstal Road  
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Aylesford Village Community Centre

Contents of the Financial Statements  
for the Year Ended 31 March 2024

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## Aylesford Village Community Centre

### Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Aylesford Parish without distinction of sex, political, religious, ethnic or other opinions by the advancement of education and the provision of facilities, in particular for use of recreation, to improve the quality of life of said inhabitants.

The Trustees have had due regard for the guidance issued by the Charities Commission on public benefit. Facilities have been made available for wedding receptions, funeral wakes, birthday parties and other family celebrations. We have also provided facilities for art, dance, exercise, mother and baby, toddler football, Short Mat Bowls, dog training, church services, driver training, embroidery and many other groups.

##### **Volunteers**

The Centre has a core group of volunteers including the Trustees who work tirelessly for the centre.

#### **ACHIEVEMENT AND PERFORMANCE**

The centre had again a successful year with a busy program, regular hirers, bookings for functions and parties and improvements to the centre but we also saw an increase in outgoings due to repairs (service and repairs to the heating system) and increased utility and cleaning costs.

A tidy-up of the centre started in May and is an ongoing project together with the creation of an up-to-date digital calendar for maintenance, repairs and improvement projects. A new professional cooling system for our bar was installed, for this we had help with a generous donation of £500 from Cllr A Kennedy. The new system works more efficiently and reduces our electricity bill. In October we organised our 2nd MacMillan coffee morning which was very successful. In December the trustees also took part in the Aylesford Christmas Market and we received a donation from the Christmas Market committee as we did not charge for the hire of the centre. The AVCC trustees also organised a NYE event for the community, the money raised was donated to three charities including the local foodbank.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal source of income is from hiring out the facilities of the Community Centre.

##### **Reserves policy**

At present we hold reserves that are ample to enable all deposits to be returned and all bills met.

The financial situation is stable despite rising cost for services and some regular hirers cancelling. This is due in part to the Trustees' careful management of the Centre's funds in the past and some income from grants. The Trustees are of the opinion that the Centre is able to meet its debts and obligations as they fall due, for the foreseeable future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed at the AGM by those attending. During the year, new Trustees are appointed via co-option by current Trustees.

During the year two trustees resigned and one new trustee was appointed.

##### **Induction and training of new trustees**

It is the policy of the trustees to provide each trustee with a folder of information, this is updated during the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

302674

##### **Principal address**

25 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**Aylesford Village Community Centre**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

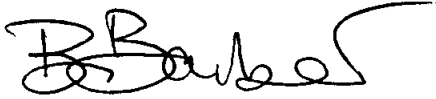
**Trustees**

Mrs L Brooks Trustee Secretary (resigned 3.4.23)  
Mrs C Difford Trustee Treasurer  
Mrs J Tompkins Trustee  
Ms S Keree-Bartolo Trustee  
Ms F Hobson Trustee  
Mr J Fuller Trustee  
Mrs B Barber Trustee Chairman & Secretary  
Mr D Barber Trustee  
Mrs A Birtwistle Trustee (resigned 30.4.24)  
Mr L Chapman Trustee (appointed 15.5.23)  
Mr T Ward Trustee (resigned 9.10.23)  
Mr J Williams Trustee (appointed 26.8.23)

**Independent Examiner**

Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 27 August 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B Barber', with a long horizontal flourish extending to the right.

Mrs B Barber - Trustee

**Independent Examiner's Report to the Trustees of  
Aylesford Village Community Centre**

**Independent examiner's report to the trustees of Aylesford Village Community Centre**

I report to the charity trustees on my examination of the accounts of Aylesford Village Community Centre (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Allan Reid FCA

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

28 August 2024

Aylesford Village Community Centre

Statement of Financial Activities  
for the Year Ended 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,124	-
Other trading activities	3	76,653	71,514
Investment income	4	598	199
<b>Total</b>		78,375	71,713
 <b>EXPENDITURE ON</b>			
Raising funds	5	30,846	23,075
Other		50,055	51,015
<b>Total</b>		80,901	74,090
 <b>NET INCOME/(EXPENDITURE)</b>		(2,526)	(2,377)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		37,944	40,321
 <b>TOTAL FUNDS CARRIED FORWARD</b>		35,418	37,944

The notes form part of these financial statements

**Aylesford Village Community Centre**

**Balance Sheet**  
**31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	10,566	13,211
<b>CURRENT ASSETS</b>			
Debtors	9	13,118	15,369
Cash at bank		37,771	39,693
		<u>50,889</u>	<u>55,062</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(26,037)	(30,329)
<b>NET CURRENT ASSETS</b>		<u>24,852</u>	<u>24,733</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		35,418	37,944
<b>NET ASSETS</b>		<u>35,418</u>	<u>37,944</u>
<b>FUNDS</b>	11		
Unrestricted funds		35,418	37,944
<b>TOTAL FUNDS</b>		<u>35,418</u>	<u>37,944</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 August 2024 and were signed on its behalf by:



Mrs C Difford - Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Grants & donations	1,124	-
	<u>1,124</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Earnings (Bar)	6,641	6,119
Hiring fees	70,012	65,395
	<u>76,653</u>	<u>71,514</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	598	199
	<u>598</u>	<u>199</u>

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**5. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Support costs	30,846	23,075
	<u>30,846</u>	<u>23,075</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	71,514
Investment income	199
<b>Total</b>	<u>71,713</u>
<b>EXPENDITURE ON</b>	
Raising funds	23,075
Other	51,015
<b>Total</b>	<u>74,090</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,377)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,321
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>37,944</u></u>

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2023	2,329	11,702	25,041
Additions	-	-	618
Disposals	-	-	(330)
	2,329	11,702	25,329
At 31 March 2024	2,329	11,702	25,329
<b>DEPRECIATION</b>			
At 1 April 2023	212	4,681	23,920
Charge for year	23	1,170	594
Eliminated on disposal	-	-	(330)
	235	5,851	24,184
At 31 March 2024	235	5,851	24,184
<b>NET BOOK VALUE</b>			
At 31 March 2024	2,094	5,851	1,145
At 31 March 2023	2,117	7,021	1,121

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	28,848	2,931	70,851
Additions	-	-	618
Disposals	-	-	(330)
	28,848	2,931	71,139
At 31 March 2024	28,848	2,931	71,139
<b>DEPRECIATION</b>			
At 1 April 2023	26,000	2,827	57,640
Charge for year	1,424	52	3,263
Eliminated on disposal	-	-	(330)
	27,424	2,879	60,573
At 31 March 2024	27,424	2,879	60,573
<b>NET BOOK VALUE</b>			
At 31 March 2024	1,424	52	10,566
At 31 March 2023	2,848	104	13,211

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	8,003	13,297
Other debtors	-	71
Accrued income	2,148	779
Prepayments	2,967	1,222
	13,118	15,369

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,129	4,244
Other creditors	23,908	26,085
	<u>26,037</u>	<u>30,329</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,944	(2,526)	35,418
	<u>37,944</u>	<u>(2,526)</u>	<u>35,418</u>
<b>TOTAL FUNDS</b>	<u>37,944</u>	<u>(2,526)</u>	<u>35,418</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	78,375	(80,901)	(2,526)
	<u>78,375</u>	<u>(80,901)</u>	<u>(2,526)</u>
<b>TOTAL FUNDS</b>	<u>78,375</u>	<u>(80,901)</u>	<u>(2,526)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	40,321	(2,377)	37,944
	<u>40,321</u>	<u>(2,377)</u>	<u>37,944</u>
<b>TOTAL FUNDS</b>	<u>40,321</u>	<u>(2,377)</u>	<u>37,944</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,713	(74,090)	(2,377)
	<u>71,713</u>	<u>(74,090)</u>	<u>(2,377)</u>
<b>TOTAL FUNDS</b>	<u>71,713</u>	<u>(74,090)</u>	<u>(2,377)</u>

Aylesford Village Community Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	40,321	(4,903)	35,418
<b>TOTAL FUNDS</b>	<u>40,321</u>	<u>(4,903)</u>	<u>35,418</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	150,088	(154,991)	(4,903)
<b>TOTAL FUNDS</b>	<u>150,088</u>	<u>(154,991)</u>	<u>(4,903)</u>

It is the Trustees' policy to accumulate sufficient funds to realise the Trust Deed objectives.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**AYLESFORD COMMUNITY CENTRE**

England & Wales - Charity number 302674

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**Aylesford Village Community Centre**

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**Aylesford Village Community Centre**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

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<b>Notes to the Financial Statements</b>	7 to 11

## **Aylesford Village Community Centre**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Aylesford Parish without distinction of sex, political, religious, ethnic or other opinions by the advancement of education and the provision of facilities, in particular for use of recreation, to improve the quality of life of said inhabitants.

The Trustees have had due regard for the guidance issued by the Charities Commission on public benefit. Facilities have been made available for wedding receptions, funeral wakes, birthday parties and other family celebrations. We have also provided facilities for art, dance, exercise, mother and baby, toddler football, Short Mat Bowls, dog training, church services, driver training, embroidery and many other groups.

The Council of Trustees have met monthly online using Zoom during the pandemic to manage the affairs of the Community Centre.

##### **Volunteers**

The Centre has a core group of volunteers including the Trustees who work tirelessly for the centre.

#### **ACHIEVEMENT AND PERFORMANCE**

The centre had a successful year with a busy program, regular hirers, bookings for functions and parties and improvements to the centre.

In the last year a number of trustees took part in trainings run by Action with Communities in Rural Kent and NCVO (championing voluntary action).

A new booking system was introduced and it is running well.

Our trustee Alex ran an Easter egg amnesty and raised £50 for the local primary school.

Trustees planted bulbs and flowers in front of the centre.

From September the trustees meeting were held every other month and continue to be over Zoom. In October the caretaker took a holiday and a number of trustees took over and shared the caretaking responsibilities.

A coffee morning for Macmillan was organised by some trustees and was successful in raising money for this charity.

Two new caretakers started a job share at the end of 2022 and this is working very well.

In November the trustees took part in the Aylesford Christmas Market with an info stall in the Main Hall, this was very successful and a new trustee was recruited.

A master key for most doors in the centre was introduced which makes the caretakers' job easier.

In March another local trustee joined the board.

At the end of March, the secretary Lin Brooks resigned from her post and as a trustee. Other trustees have taken over various responsibilities for the time being to ensure the smooth running of the centre.

A tidy-up of the centre and a repair of the heating systems has been agreed and scheduled for this spring.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal source of income is from hiring out the facilities of the Community Centre.

## **Aylesford Village Community Centre**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

When the Centre refurbishment is completed, reserves will be built up. At present we hold reserves that are ample to enable all deposits to be returned and all bills met.

The Centre was closed due to Covid-19 from March 2020 and re-opened for bookings in April 2021 when the government rules were relaxed, only three hirers restarted in April after the Centre had been made Covid secure. The Centre ran at a loss for the first few months but was supported by government grants. Nine more hirers returned in May and the finances returned to an even keel after the first few months.

Risk assessments were completed by both the hirers and the Centre trustees, all the equipment needed to ensure the safety of hirers was installed. A one-way system for entry and exit was put in place. A number of hirers are no longer operating but most of our regular hirers have signified they intend to return when they deem it is safe to do so.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed at the AGM by those attending. During the year, new Trustees are appointed via co-option by current Trustees.

During the year two trustees passed away and the trustees initiated a recruitment campaign and three new trustees were appointed.

##### **Induction and training of new trustees**

It is the policy of the trustees to provide each trustee with a folder of information, this is updated during the year.

The trustees took part in a trustee training course run by NCVO during the year to update their skills.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

302674

##### **Principal address**

25 Forstal Road  
Aylesford  
Kent  
ME20 7AU

##### **Trustees**

Mrs L Brooks Trustee Secretary (resigned 3.4.23)  
Mrs C Difford Trustee Treasurer  
Mrs J Tompkins Trustee  
Ms S Keree-Bartolo Trustee  
Ms F Hobson Trustee  
Mr J Fuller Trustee  
Mrs B Barber Trustee Chairman & Secretary  
Mr D Barber Trustee  
Mrs A Birtwistle Trustee  
Mrs D Pover Trustee (resigned 12.9.22)  
Mr D Martin Trustee (resigned 10.1.23)  
Mr L Chapman (appointed 15.5.23)  
Mr T Ward Trustee (appointed 13.3.23)

##### **Independent Examiner**

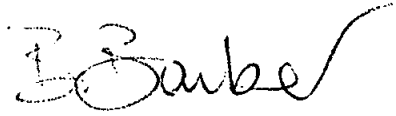
Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**Aylesford Village Community Centre**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

Approved by order of the board of trustees on 24 July 2023 and signed on its behalf by:

Mrs B Barber - Trustee

A handwritten signature in black ink, appearing to read 'B Barber', with a large, sweeping flourish extending upwards and to the right.

**Independent Examiner's Report to the Trustees of  
Aylesford Village Community Centre**

**Independent examiner's report to the trustees of Aylesford Village Community Centre**

I report to the charity trustees on my examination of the accounts of Aylesford Village Community Centre (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Allan Reid FCA

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

25 July 2023

**Aylesford Village Community Centre**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	-	18,881
Other trading activities	3	71,514	50,868
Investment income	4	199	4
<b>Total</b>		<u>71,713</u>	<u>69,753</u>
<b>EXPENDITURE ON</b>			
Other		<u>74,090</u>	<u>65,739</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,377)	4,014
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		40,321	36,307
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>37,944</u></u>	<u><u>40,321</u></u>

The notes form part of these financial statements

**Aylesford Village Community Centre**

**Balance Sheet**  
**31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	13,211	15,305
<b>CURRENT ASSETS</b>			
Debtors	8	15,369	10,677
Cash at bank		39,693	40,013
		<u>55,062</u>	<u>50,690</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(30,329)	(25,674)
		<u>24,733</u>	<u>25,016</u>
<b>NET CURRENT ASSETS</b>			
		<u>24,733</u>	<u>25,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>37,944</u>	<u>40,321</u>
<b>NET ASSETS</b>		<u>37,944</u>	<u>40,321</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>37,944</u>	<u>40,321</u>
<b>TOTAL FUNDS</b>		<u>37,944</u>	<u>40,321</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 July 2023 and were signed on its behalf by:



Mrs C Difford - Trustee

## Aylesford Village Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	-	18,881

The donations and legacies sum received of £nil (2022:£18,881) consists entirely of Covid19 grants received from the Local Authority.

#### 3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Earnings (Bar)	6,119	3,552
Hiring fees	65,395	47,316
	<u>71,514</u>	<u>50,868</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	199	4
	<u>199</u>	<u>4</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,035	3,846	18,881
Other trading activities	50,868	-	50,868
Investment income	4	-	4
<b>Total</b>	<u>65,907</u>	<u>3,846</u>	<u>69,753</u>
<b>EXPENDITURE ON</b>			
Other	61,893	3,846	65,739
<b>NET INCOME</b>	4,014	-	4,014
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	36,307	-	36,307
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>40,321</u>	<u>-</u>	<u>40,321</u>

**7. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2022	2,329	11,702	23,863
Additions	-	-	1,178
At 31 March 2023	<u>2,329</u>	<u>11,702</u>	<u>25,041</u>
<b>DEPRECIATION</b>			
At 1 April 2022	188	3,511	23,318
Charge for year	24	1,170	602
At 31 March 2023	<u>212</u>	<u>4,681</u>	<u>23,920</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>2,117</u>	<u>7,021</u>	<u>1,121</u>
At 31 March 2022	<u>2,141</u>	<u>8,191</u>	<u>545</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	28,848	2,931	69,673
Additions	-	-	1,178
	<hr/>	<hr/>	<hr/>
At 31 March 2023	28,848	2,931	70,851
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	24,576	2,775	54,368
Charge for year	1,424	52	3,272
	<hr/>	<hr/>	<hr/>
At 31 March 2023	26,000	2,827	57,640
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	2,848	104	13,211
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	4,272	156	15,305
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	13,297	9,479
Other debtors	71	-
Accrued income	779	423
Prepayments	1,222	775
	<hr/>	<hr/>
	15,369	10,677
	<hr/> <hr/>	<hr/> <hr/>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	4,244	4,326
Other creditors	26,085	21,348
	<hr/>	<hr/>
	30,329	25,674
	<hr/> <hr/>	<hr/> <hr/>

**10. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	40,321	(2,377)	37,944
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	40,321	(2,377)	37,944
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,713	(74,090)	(2,377)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	71,713	(74,090)	(2,377)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	36,307	4,014	40,321
<b>TOTAL FUNDS</b>	<u>36,307</u>	<u>4,014</u>	<u>40,321</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,907	(61,893)	4,014
<b>Restricted funds</b>			
Floor repair	3,846	(3,846)	-
<b>TOTAL FUNDS</b>	<u>69,753</u>	<u>(65,739)</u>	<u>4,014</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	36,307	1,637	37,944
<b>TOTAL FUNDS</b>	<u>36,307</u>	<u>1,637</u>	<u>37,944</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,620	(135,983)	1,637
<b>TOTAL FUNDS</b>	<u>141,466</u>	<u>(139,829)</u>	<u>1,637</u>

It is the Trustees' policy to accumulate sufficient funds to realise the Trust Deed objectives.

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**AYLESFORD COMMUNITY CENTRE**

England & Wales - Charity number 302674

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Aylesford Village Community Centre**

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**Aylesford Village Community Centre**

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**for the Year Ended 31 March 2022**

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## **Aylesford Village Community Centre**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Aylesford Parish without distinction of sex, political, religious, ethnic or other opinions by the advancement of education and the provision of facilities, in particular for use of recreation, to improve the quality of life of said inhabitants.

The Trustees have had due regard for the guidance issued by the Charities Commission on public benefit. Facilities have been made available for wedding receptions, funeral wakes, birthday parties and other family celebrations. We have also provided facilities for art, dance, exercise, mother and baby, toddler football, Short Mat Bowls, dog training, church services, driver training, embroidery and many other groups.

The Council of Trustees have met monthly online using Zoom during the pandemic to manage the affairs of the Community Centre.

##### **Volunteers**

The Centre has a core group of volunteers including the Trustees who work tirelessly for the centre.

#### **ACHIEVEMENT AND PERFORMANCE**

During the year the main front doors were replaced, supported by a grant from the Parish Council. A security shutter to protect the new front doors was also installed. An intruder alarm system covering the whole Centre was put in place. New outside signage was put up. The stage door and Kings Studio fire exit doors were replaced. Repairs to the roof and to the gulleys on the roof were carried out. An online booking system was in testing at the end of this year and came into full use in April 2022. A new finance system is also now in use. The flooring in the main entrance and the corridor was replaced to enable easier cleaning. The first-aid kits were updated for all halls. Our Facebook page and the website were updated with new photographs of the Centre and the facilities. An asbestos report was commissioned and the results will be known in the next months. A number of community events were planned and it is proposed to continue these in the future. A flower bed has been installed at the side of the building and is maintained by trustees. In December 2021 the Parish Council held a Christmas market in the car park and although the Centre's halls were used, this did not financially make up for lost bookings because of no parking available. If this becomes a regular event it is hoped that the Centre can ensure that hirers are not disappointed again by having to cancel bookings.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal source of income is from hiring out the facilities of the Community Centre.

##### **Reserves policy**

When the Centre refurbishment is completed, reserves will be built up. At present we hold reserves that are ample to enable all deposits to be returned and all bills met.

The Centre was closed due to Covid-19 from March 2020 and re-opened for bookings in April 2021 when the government rules were relaxed, only three hirers restarted in April after the Centre had been made Covid secure. The Centre ran at a loss for the first few months but was supported by government grants. Nine more hirers returned in May and the finances returned to an even keel after the first few months.

Risk assessments were completed by both the hirers and the Centre trustees, all the equipment needed to ensure the safety of hirers was installed. A one-way system for entry and exit was put in place. A number of hirers are no longer operating but most of our regular hirers have signified they intend to return when they deem it is safe to do so.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed at the AGM by those attending. During the year, new Trustees are appointed via co-option by current Trustees.

During the year two trustees passed away and the trustees initiated a recruitment campaign and three new trustees were appointed.

**Aylesford Village Community Centre**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

It is the policy of the trustees to provide each trustee with a folder of information, this is updated during the year.

The trustees took part in a trustee training course run by NCVO during the year to update their skills.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

302674

**Principal address**

25 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**Trustees**

Mrs L Brooks Trustee Secretary  
Mrs B Crouch Trustee (deceased 9.11.21)  
Mrs C Difford Trustee Treasurer  
Mr W Sprigmore Chair (deceased 10.6.21)  
Mrs J Tompkins Trustee  
Ms S Kerec-Bartolo Trustee  
Ms F Hobson Trustee  
Mr J Fuller Trustee  
Mrs B Barber Trustee Vice-Chair  
Mr D Barber Trustee  
Mrs A Birtwistle Trustee (appointed 6.10.21)  
Mrs D Pover Trustee (appointed 1.11.21)  
Mr D Martin (appointed 6.10.21)

**Independent Examiner**

Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 13 September 2022 and signed on its behalf by:



Mrs L Brooks - Trustee

**Independent Examiner's Report to the Trustees of  
Aylesford Village Community Centre**

**Independent examiner's report to the trustees of Aylesford Village Community Centre**

I report to the charity trustees on my examination of the accounts of Aylesford Village Community Centre (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

22 September 2022

**Aylesford Village Community Centre**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,035	3,846	18,881	20,193
Other trading activities	3	50,868	-	50,868	15,757
Investment income	4	4	-	4	14
Other income		-	-	-	380
<b>Total</b>		<u>65,907</u>	<u>3,846</u>	<u>69,753</u>	<u>36,344</u>
 <b>EXPENDITURE ON</b>					
Other		61,893	3,846	65,739	36,679
<b>NET INCOME/(EXPENDITURE)</b>		4,014	-	4,014	(335)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		36,307	-	36,307	36,642
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>40,321</u></u>	<u><u>-</u></u>	<u><u>40,321</u></u>	<u><u>36,307</u></u>

The notes form part of these financial statements

**Aylesford Village Community Centre**

**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	15,305	-	15,305	12,443
<b>CURRENT ASSETS</b>					
Debtors	8	10,677	-	10,677	3,820
Cash at bank		40,013	-	40,013	30,736
		<u>50,690</u>	<u>-</u>	<u>50,690</u>	<u>34,556</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(25,674)	-	(25,674)	(10,692)
<b>NET CURRENT ASSETS</b>		<u>25,016</u>	<u>-</u>	<u>25,016</u>	<u>23,864</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>40,321</u>	<u>-</u>	<u>40,321</u>	<u>36,307</u>
<b>NET ASSETS</b>		<u>40,321</u>	<u>-</u>	<u>40,321</u>	<u>36,307</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>40,321</u>	<u>36,307</u>
<b>TOTAL FUNDS</b>				<u>40,321</u>	<u>36,307</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2022 and were signed on its behalf by:

*CAD Difford*

Mrs C Difford - Trustee

**Aylesford Village Community Centre**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Grants	<u>18,881</u>	<u>20,193</u>

The donations and legacies sum received of £18,881 (2021:£20,193) consists entirely of Covid19 grants received from the Local Authority.

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Earnings (Bar)	3,552	766
Hiring fees	<u>47,316</u>	<u>14,991</u>
	<u>50,868</u>	<u>15,757</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	4	14
	<u>4</u>	<u>14</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,193
Other trading activities	15,757
Investment income	14
Other income	380
<b>Total</b>	<u>36,344</u>
 <b>EXPENDITURE ON</b>	
Other	36,679
<b>NET INCOME/(EXPENDITURE)</b>	<u>(335)</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	36,642
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>36,307</u></u>

**7. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2021	2,329	11,702	23,492
Additions	-	-	371
At 31 March 2022	<u>2,329</u>	<u>11,702</u>	<u>23,863</u>
 <b>DEPRECIATION</b>			
At 1 April 2021	165	2,340	23,010
Charge for year	23	1,171	308
At 31 March 2022	<u>188</u>	<u>3,511</u>	<u>23,318</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2022	<u>2,141</u>	<u>8,191</u>	<u>545</u>
At 31 March 2021	<u>2,164</u>	<u>9,362</u>	<u>482</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	23,152	2,722	63,397
Additions	5,696	209	6,276
At 31 March 2022	<u>28,848</u>	<u>2,931</u>	<u>69,673</u>
<b>DEPRECIATION</b>			
At 1 April 2021	23,152	2,287	50,954
Charge for year	1,424	488	3,414
At 31 March 2022	<u>24,576</u>	<u>2,775</u>	<u>54,368</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>4,272</u>	<u>156</u>	<u>15,305</u>
At 31 March 2021	<u>-</u>	<u>435</u>	<u>12,443</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	9,479	3,295
Accrued income	423	-
Prepayments	775	525
	<u>10,677</u>	<u>3,820</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	4,326	553
Other creditors	21,348	10,139
	<u>25,674</u>	<u>10,692</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	36,307	4,014	40,321
<b>TOTAL FUNDS</b>	<u>36,307</u>	<u>4,014</u>	<u>40,321</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,907	(61,893)	4,014
<b>Restricted funds</b>			
Floor repair	3,846	(3,846)	-
<b>TOTAL FUNDS</b>	<u>69,753</u>	<u>(65,739)</u>	<u>4,014</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	36,642	(335)	36,307
<b>TOTAL FUNDS</b>	<u>36,642</u>	<u>(335)</u>	<u>36,307</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,344	(36,679)	(335)
<b>TOTAL FUNDS</b>	<u>36,344</u>	<u>(36,679)</u>	<u>(335)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	36,642	3,679	40,321
<b>TOTAL FUNDS</b>	<u>36,642</u>	<u>3,679</u>	<u>40,321</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	102,251	(98,572)	3,679
<b>Restricted funds</b>			
Floor repair	3,846	(3,846)	-
<b>TOTAL FUNDS</b>	<u>106,097</u>	<u>(102,418)</u>	<u>3,679</u>

It is the Trustees' policy to accumulate sufficient funds to realise the Trust Deed objectives.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Aylesford Village Community Centre**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	18,881	20,193
<b>Other trading activities</b>		
Earnings (Bar)	3,552	766
Hiring fees	47,316	14,991
	<hr/>	<hr/>
	50,868	15,757
<b>Investment income</b>		
Deposit account interest	4	14
<b>Other Income</b>		
Insurance claim	-	380
	<hr/>	<hr/>
<b>Total incoming resources</b>	69,753	36,344
 <b>EXPENDITURE</b>		
<b>Other</b>		
Service provision	33,253	17,934
Cleaning materials	880	-
Fire protection	1,460	88
Trade refuse	1,546	411
	<hr/>	<hr/>
	37,139	18,433
 <b>Support costs</b>		
<b>Management</b>		
Rates and water	1,260	(2,017)
Insurance	1,672	1,616
Light and heat	7,548	4,400
Telephone	920	924
Postage and stationery	75	189
Sundries	349	-
Licenses	1,637	462
Repairs and renewals	10,084	867
Subscriptions	352	703
Covid costs	97	1,545
IT costs	105	-
	<hr/>	<hr/>
	24,099	8,689
 <b>Finance</b>		
Bank charges	97	69
 <b>Other</b>		
Long leasehold	24	24
Improvements to property	1,170	1,170
Dep'n of plant & machinery	308	693
Fixtures and fittings	1,424	5,788
Dep'n of computer equipment	488	541
	<hr/>	<hr/>
	3,414	8,216
 <b>Governance costs</b>		
Accountancy and legal fees	990	1,272

This page does not form part of the statutory financial statements

**Aylesford Village Community Centre**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
Total resources expended	<u>65,739</u>	<u>36,679</u>
Net income/(expenditure)	<u>4,014</u>	<u>(335)</u>

This page does not form part of the statutory financial statements

**AYLESFORD COMMUNITY CENTRE**

England & Wales - Charity number 302674

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**Aylesford Village Community Centre**

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**Aylesford Village Community Centre**

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## Aylesford Village Community Centre

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Aylesford Parish without distinction of sex, political, religious, ethnic or other opinions by the advancement of education and the provision of facilities, in particular for use of recreation, to improve the quality of life of said inhabitants.

The Trustees have had due regard for the guidance issued by the Charities Commission on public benefit. Facilities have been made available for wedding receptions, funeral wakes, birthday parties and other family celebrations. We have also provided facilities for art, dance, exercise, mother and baby, toddler football, Short Mat Bowls, dog training, church services, driver training, embroidery and many other groups.

The Council of Trustees have met monthly online using Zoom during the pandemic to manage the affairs of the Community Centre.

##### **Volunteers**

The Centre has a core group of volunteers including the Trustees who work tirelessly for the centre.

#### **ACHIEVEMENT AND PERFORMANCE**

The main hall was redecorated and the lighting in all halls and corridors was upgraded to LED, this will save on bills in the future. The electricity supplier was changed from EDF to EON, both gas and electricity are now with EON. The new WIFI hub that was installed last year was stolen and quickly reinstalled by our supplier. A claim was made on our insurance. New signage was installed on the outside of the building. Internal signage regarding handwashing etc to address the precautions needed for the Covid-19 outbreak was also installed throughout the Centre.

The Centre closed because of the Covid19 outbreak on 20/3/2020.

The football Club no longer wished to have exclusive use of the changing room and will hire them as required in future. The Centre will upgrade these rooms to enable other hirers to use them when a changing area is required. The external fire doors were all replaced and upgraded during the year. A fence has been erected around the patio area to give better security. The hedge that was the boundary has been removed. The Trustees also agreed to modernise the main entrance and install an intruder alarm to cover the whole Centre. Quotes are being taken for work to be carried out in the new financial year.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal source of income is from hiring out the facilities of the Community Centre.

At the outbreak of Covid19, the Centre held approximately £3.5k in deposits from hirers of the hall for future events. Where those hirers requested a refund of their deposit, they have been repaid. This leaves a total of approximately £2.5k of future hire fees that are being held by the Centre and will be used against re-bookings made by the hirers. In addition to this, the Centre holds returnable deposits of approximately £5.3k.

##### **Reserves policy**

When the Centre refurbishment is complete, the reserves will be built up. At present we hold reserves that are ample to enable all deposits to be returned and all bills met.

The financial situation is stable despite the Covid19 outbreak. This is due in part to the Trustees careful management of the Centre's funds in the past. The Trustees are of the opinion that the Centre is able to meet its debts and obligations as they fall due, for the foreseeable future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed at the AGM by those attending. During the year, new trustees are appointed via co-option by current trustees.

##### **Induction and training of new trustees**

It is the policy of the Trustees to provide each trustee with a folder of information, this is updated during the year. Trustees are also encouraged to attend trustee training sessions held by Action with Communities in Rural Kent.

**Aylesford Village Community Centre**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
302674

**Principal address**

25 Forstal Road  
Aylesford  
Kent  
ME20 7AU


**Trustees**

Mrs L Brooks Trustee Secretary  
Mrs B Crouch Trustee  
Mr A Brown Trustee (resigned 30.3.21)  
Mrs B Brown Trustee (resigned 30.3.21)  
Mrs C Difford Trustee Treasurer  
Mr W Sprigmore Chair  
Mrs J Tompkins Trustee  
Ms S Keree-Bartolo Trustee  
Ms F Hobson Trustee  
Mr J Fuller Trustee  
Mrs B Barber Trustee Vice-Chair  
Mr D Barber Trustee

**Independent Examiner**

Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 14 July 2021 and signed on its behalf by:



Mrs L Brooks - Trustee

**Independent Examiner's Report to the Trustees of  
Aylesford Village Community Centre**

**Independent examiner's report to the trustees of Aylesford Village Community Centre**

I report to the charity trustees on my examination of the accounts of Aylesford Village Community Centre (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Allan Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

15 July 2021

**Aylesford Village Community Centre**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	20,193	728
Other trading activities	3	15,757	69,472
Investment income	4	14	44
Other income		380	702
<b>Total</b>		<b>36,344</b>	<b>70,946</b>
<b>EXPENDITURE ON</b>			
Raising funds		-	90
Other		36,679	79,792
<b>Total</b>		<b>36,679</b>	<b>79,882</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(335)</b>	<b>(8,936)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>36,642</b>	<b>45,578</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>36,307</b>	<b>36,642</b>

**Aylesford Village Community Centre**

**Balance Sheet**  
**31 March 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	12,443	20,449
<b>CURRENT ASSETS</b>			
Debtors	8	3,820	1,999
Cash at bank		30,736	38,757
		<u>34,556</u>	<u>40,756</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(10,692)	(24,563)
		<u>23,864</u>	<u>16,193</u>
<b>NET CURRENT ASSETS</b>			
		<u>36,307</u>	<u>36,642</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>36,307</u>	<u>36,642</u>
<b>NET ASSETS</b>			
		<u>36,307</u>	<u>36,642</u>
<b>FUNDS</b>	10		
Unrestricted funds		36,307	36,642
<b>TOTAL FUNDS</b>		<u>36,307</u>	<u>36,642</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2021 and were signed on its behalf by:



Mrs C Difford - Trustee

## Aylesford Village Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants & donations	-	728
Grants	20,193	-
	<u>20,193</u>	<u>728</u>

The donations and legacies sum received of £20,194 consists entirely of Covid19 grants received from the Local Authority.

#### 3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Earnings (Bar)	766	5,522
Hiring fees	14,991	63,950
	<u>15,757</u>	<u>69,472</u>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	14	44

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	728
Other trading activities	69,472
Investment income	44
Other income	702
<b>Total</b>	<b>70,946</b>
<b>EXPENDITURE ON</b>	
Raising funds	90
Other	79,792
<b>Total</b>	<b>79,882</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(8,936)</b>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>45,578</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>36,642</b>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**7. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2020	2,329	11,702	23,282
Additions	-	-	210
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,329	11,702	23,492
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2020	141	1,170	22,317
Charge for year	24	1,170	693
	<hr/>	<hr/>	<hr/>
At 31 March 2021	165	2,340	23,010
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2021	2,164	9,362	482
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	2,188	10,532	965
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	23,152	2,722	63,187
Additions	-	-	210
	<hr/>	<hr/>	<hr/>
At 31 March 2021	23,152	2,722	63,397
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2020	17,364	1,746	42,738
Charge for year	5,788	541	8,216
	<hr/>	<hr/>	<hr/>
At 31 March 2021	23,152	2,287	50,954
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2021	-	435	12,443
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	5,788	976	20,449
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	3,295	1,098
Prepayments	525	901
	<hr/>	<hr/>
	3,820	1,999
	<hr/> <hr/>	<hr/> <hr/>

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	553	2,914
Other creditors	10,139	21,649
	10,692	24,563

**10. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	36,642	(335)	36,307
	36,642	(335)	36,307
<b>TOTAL FUNDS</b>	36,642	(335)	36,307

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,344	(36,679)	(335)
	36,344	(36,679)	(335)
<b>TOTAL FUNDS</b>	36,344	(36,679)	(335)

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	45,578	(8,936)	36,642
	45,578	(8,936)	36,642
<b>TOTAL FUNDS</b>	45,578	(8,936)	36,642

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,946	(79,882)	(8,936)
	70,946	(79,882)	(8,936)
<b>TOTAL FUNDS</b>	70,946	(79,882)	(8,936)

**Aylesford Village Community Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	45,578	(9,271)	36,307
<b>TOTAL FUNDS</b>	<u>45,578</u>	<u>(9,271)</u>	<u>36,307</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,290	(116,561)	(9,271)
<b>TOTAL FUNDS</b>	<u>107,290</u>	<u>(116,561)</u>	<u>(9,271)</u>

It is the Trustees' policy to accumulate sufficient funds to realise the Trust Deed objectives.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Aylesford Village Community Centre**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants & donations	-	728
Grants	20,193	-
	<hr/>	<hr/>
	20,193	728
<b>Other trading activities</b>		
Earnings (Bar)	766	5,522
Hiring fees	14,991	63,950
	<hr/>	<hr/>
	15,757	69,472
<b>Investment income</b>		
Deposit account interest	14	44
<b>Other income</b>		
Insurance claim	380	702
	<hr/>	<hr/>
<b>Total incoming resources</b>	36,344	70,946
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of fetes, bazaars etc	-	88
Bad debts	-	2
	<hr/>	<hr/>
	-	90
<b>Other</b>		
Service provision	17,934	37,708
Cleaning materials	-	708
Fire protection	88	4,962
Trade refuse	411	2,564
	<hr/>	<hr/>
	18,433	45,942
<b>Support costs</b>		
<b>Management</b>		
Rates and water	(2,017)	3,155
Insurance	1,616	1,802
Light and heat	4,400	10,988
Telephone	924	800
Postage and stationery	189	613
Advertising	-	329
Licenses	462	703
Repairs and renewals	867	4,071
Subscriptions	703	1,115
Covid costs	1,545	-
	<hr/>	<hr/>
	8,689	23,576
<b>Finance</b>		
Bank charges	69	60
<b>Other</b>		
Long leasehold	24	24
Carried forward	24	24

This page does not form part of the statutory financial statements

**Aylesford Village Community Centre**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>Other</b>		
Brought forward	24	24
Improvements to property	1,170	1,170
Dep'n of plant & machinery	693	1,811
Fixtures and fittings	5,788	5,788
Dep'n of computer equipment	541	541
Loss on sale of tangible fixed assets	-	40
	<u>8,216</u>	<u>9,374</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,272	840
	<u>36,679</u>	<u>79,882</u>
Total resources expended		
	<u>(335)</u>	<u>(8,936)</u>
<b>Net expenditure</b>		