

**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 Keree-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>		<b>65,907</b>	<b>3,846</b>	<b>69,753</b>	<b>36,344</b>
<b>EXPENDITURE ON</b>					
Other		61,893	3,846	65,739	36,679
<b>NET INCOME/(EXPENDITURE)</b>		<b>4,014</b>	<b>-</b>	<b>4,014</b>	<b>(335)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>36,307</b>	<b>-</b>	<b>36,307</b>	<b>36,642</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>40,321</b>	<b>-</b>	<b>40,321</b>	<b>36,307</b>

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				40,321	36,307
<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	<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	<u>380</u>
<b>Total</b>	<u>36,344</u>
 <b>EXPENDITURE ON</b>	
Other	<u>36,679</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(335)</u>
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	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	<u>-</u>	<u>-</u>	<u>371</u>
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	<u>23</u>	<u>1,171</u>	<u>308</u>
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	28,848	2,931	69,673
<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	24,576	2,775	54,368
<b>NET BOOK VALUE</b>			
At 31 March 2022	4,272	156	15,305
At 31 March 2021	-	435	12,443

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

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

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

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

**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>	36,307	4,014	40,321

**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/> 50,868	<hr/> 15,757
<b>Investment income</b>		
Deposit account interest	4	14
<b>Other Income</b>		
Insurance claim	-	380
	<hr/> 69,753	<hr/> 36,344
<b>Total Incoming resources</b>		
<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/> 37,139	<hr/> 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/> 24,099	<hr/> 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/> 3,414	<hr/> 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>
<b>Net income/(expenditure)</b>	<u><u>4,014</u></u>	<u><u>(335)</u></u>