

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

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for the Year Ended 31 March 2023

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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

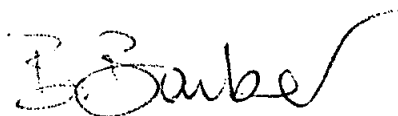
Mr Allan Reid FCA
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

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 long, sweeping flourish extending from the end.

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').

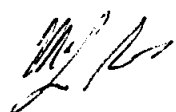
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	-	18,881
Other trading activities	3	71,514	50,868
Investment income	4	199	4
Total		<u>71,713</u>	<u>69,753</u>
EXPENDITURE ON			
Other		<u>74,090</u>	<u>65,739</u>
NET INCOME/(EXPENDITURE)		(2,377)	4,014
RECONCILIATION OF FUNDS			
Total funds brought forward		40,321	36,307
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	7	13,211	15,305
CURRENT ASSETS			
Debtors	8	15,369	10,677
Cash at bank		39,693	40,013
		<u>55,062</u>	<u>50,690</u>
CREDITORS			
Amounts falling due within one year	9	(30,329)	(25,674)
NET CURRENT ASSETS		<u>24,733</u>	<u>25,016</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,944	40,321
NET ASSETS		<u>37,944</u>	<u>40,321</u>
FUNDS	10		
Unrestricted funds		37,944	40,321
TOTAL FUNDS		<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	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,035	3,846	18,881
Other trading activities	50,868	-	50,868
Investment income	<u>4</u>	<u>-</u>	<u>4</u>
Total	<u>65,907</u>	<u>3,846</u>	<u>69,753</u>
 EXPENDITURE ON			
Other	<u>61,893</u>	<u>3,846</u>	<u>65,739</u>
 NET INCOME	<u>4,014</u>	<u>-</u>	<u>4,014</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>36,307</u>	<u>-</u>	<u>36,307</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>40,321</u></u>	<u><u>-</u></u>	<u><u>40,321</u></u>

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2022	2,329	11,702	23,863
Additions	<u>-</u>	<u>-</u>	<u>1,178</u>
At 31 March 2023	<u>2,329</u>	<u>11,702</u>	<u>25,041</u>
 DEPRECIATION			
At 1 April 2022	188	3,511	23,318
Charge for year	<u>24</u>	<u>1,170</u>	<u>602</u>
At 31 March 2023	<u>212</u>	<u>4,681</u>	<u>23,920</u>
 NET BOOK VALUE			
At 31 March 2023	<u><u>2,117</u></u>	<u><u>7,021</u></u>	<u><u>1,121</u></u>
At 31 March 2022	<u><u>2,141</u></u>	<u><u>8,191</u></u>	<u><u>545</u></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 £
COST			
At 1 April 2022	28,848	2,931	69,673
Additions	-	-	1,178
At 31 March 2023	28,848	2,931	70,851
DEPRECIATION			
At 1 April 2022	24,576	2,775	54,368
Charge for year	1,424	52	3,272
At 31 March 2023	26,000	2,827	57,640
NET BOOK VALUE			
At 31 March 2023	2,848	104	13,211
At 31 March 2022	4,272	156	15,305

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
	15,369	10,677

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. MOVEMENT IN FUNDS

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

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

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

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 £
Unrestricted funds			
General fund	36,307	4,014	40,321
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	65,907	(61,893)	4,014
Restricted funds			
Floor repair	3,846	(3,846)	-
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	36,307	1,637	37,944
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	137,620	(135,983)	1,637
TOTAL FUNDS	<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.