

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  
Aylesford  
Kent  
ME20 7AU

Aylesford Village Community Centre

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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**

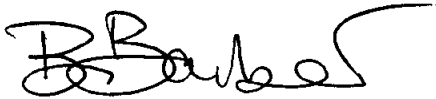
**Trustees**

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').

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

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>		<u>78,375</u>	<u>71,713</u>
 <b>EXPENDITURE ON</b>			
Raising funds	5	30,846	23,075
Other		50,055	51,015
<b>Total</b>		<u>80,901</u>	<u>74,090</u>
 <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>		<u><u>35,418</u></u>	<u><u>37,944</u></u>

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>		<u>35,418</u>	<u>37,944</u>
<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>



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

**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>	71,713
<b>EXPENDITURE ON</b>	
Raising funds	23,075
Other	51,015
<b>Total</b>	74,090
<b>NET INCOME/(EXPENDITURE)</b>	(2,377)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,321
<b>TOTAL FUNDS CARRIED FORWARD</b>	37,944

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)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	2,329	11,702	25,329
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	212	4,681	23,920
Charge for year	23	1,170	594
Eliminated on disposal	-	-	(330)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	235	5,851	24,184
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	2,094	5,851	1,145
	<hr/>	<hr/>	<hr/>
At 31 March 2023	2,117	7,021	1,121
	<hr/>	<hr/>	<hr/>

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	28,848	2,931	70,851
Additions	-	-	618
Disposals	-	-	(330)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	28,848	2,931	71,139
	<hr/>	<hr/>	<hr/>
<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)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	27,424	2,879	60,573
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	1,424	52	10,566
	<hr/>	<hr/>	<hr/>
At 31 March 2023	2,848	104	13,211
	<hr/>	<hr/>	<hr/>

**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
	<hr/>	<hr/>
	13,118	15,369
	<hr/>	<hr/>

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
<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)
<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
<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)
<b>TOTAL FUNDS</b>	<u>71,713</u>	<u>(74,090)</u>	<u>(2,377)</u>

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
	<hr/>	<hr/>	<hr/>
<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)
	<hr/>	<hr/>	<hr/>
<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.