

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

The notes form part of these financial statements

Aylesford Village Community Centre

Balance Sheet
31 March 2025

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

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> </u> | <u> </u> |

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

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 |

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

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 £ |
|-----------------------------------|------------------------|-------------------------------------|-----------------------------|
| COST | | | |
| At 1 April 2024 and 31 March 2025 | 2,329 | 11,702 | 25,329 |
| DEPRECIATION | | | |
| At 1 April 2024 | 235 | 5,851 | 24,184 |
| Charge for year | 24 | 1,170 | 542 |
| At 31 March 2025 | 259 | 7,021 | 24,726 |
| NET BOOK VALUE | | | |
| At 31 March 2025 | 2,070 | 4,681 | 603 |
| At 31 March 2024 | 2,094 | 5,851 | 1,145 |

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

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 |
| | 10,118 | 13,118 |

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 |
| | <u>27,484</u> | <u>26,037</u> |

11. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 35,418 | (7,401) | 28,017 |
| TOTAL FUNDS | <u>35,418</u> | <u>(7,401)</u> | <u>28,017</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 71,011 | (78,412) | (7,401) |
| TOTAL FUNDS | <u>71,011</u> | <u>(78,412)</u> | <u>(7,401)</u> |

Comparatives for movement in funds

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

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

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

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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 37,944 | (9,927) | 28,017 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 149,386 | (159,313) | (9,927) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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.