

# BIRCHINGTON VILLAGE CENTRE ASSOCIATION

England & Wales · Charity number 302797

## Details

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Other names	BIRCHINGTON-ON-SEA VILLAGE CENTRE ASSOCIATION, B V C A, THE CENTRE (BIRCHINGTON)
Status	Registered
Legal form	Other
Registered	1969-10-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Centre Alpha Road Birchington CT7 9EG
Phone	01843841787
Email	<a href="mailto:bvca1@btconnect.com">bvca1@btconnect.com</a>

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BIRCHINGTON-ON-SEA AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE CULTURE AND EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** promote for the benefit of the inhabitants of Birchington and Acol to provide facilities in the interest of social welfare for recreation, education and leisure time.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** BIRCHINGTON-ON-SEA AND THE NEIGHBOURHOOD.
- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,662	£83,550	-	-
2024-03-31	£59,333	£60,155	-	-
2023-03-31	£88,192	£82,352	-	-
2022-03-31	£60,941	£64,980	-	-
2021-03-31	£74,712	£47,295	-	-

## Trustees

Name	Role	Appointed
<b>MARILYN MACKINTOSH</b>	Chair	
BRIAN WITHRINGTON		
JACKIE WITHRINGTON		
JOHN GARLAND		2012-10-18
JOHN MACKINTOSH		
KAY COWELL		
MAUREEN HUDSON		
Matthew Hudson		2022-01-31
NEVILLE HUDSON		
Phillip Fellows		2021-01-01
Ronald Castle		2016-07-26
Sarah Tottman		2015-09-29

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

England & Wales - Charity number 302797

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# Accounts

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**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

DRAFT

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**DRAFT**

# BIRCHINGTON VILLAGE CENTRE ASSOCIATION

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and the financial statements of Birchington Village Centre Association (the Charity) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### OBJECTIVES AND ACTIVITIES

#### Policies and objectives

The objects of the Charity are to promote the benefit of the inhabitants of Birchington and Acol through providing facilities in the interest of social welfare for recreation, education and leisure time occupation for the said inhabitants.

### ACHIEVEMENT AND PERFORMANCE

#### Review of activities

The Charity does not itself organise social activities - unless to raise funds for specific projects. Time and effort is spent solely in maintaining our premises, equipment and administration to the highest standard with the funds generated from hire fees.

We are continuing to renew and replace things within our building, which celebrates its fiftieth anniversary this year, as and when necessary and when funds allow. We have been helped by the community payback scheme who have decorated a number of rooms within the Centre.

#### Investment policy and performance

The Constitution authorises the Trustees to make and hold investments using the general funds of the Charity. Currently the Charity has invested in Charities Investment Fund Shares and Charities Fixed Interest Fund Shares - looking to both obtain a prudent mix of best achievable investment income to help subsidise the running of the Charity and at the same time to safeguard the value of its investments.

### FINANCIAL REVIEW

#### Reserves policy

The Charity is administered with the long-term aim of making neither profit nor loss. This is something that the Trustees have consistently achieved over a long period. The main policy is to ensure that there is a contingency or cash reserve figure available to cover emergency requirements, eg building repairs, safety factors etc. Income related to expenditure dictates the policy on reserves. A figure of £20,000 is considered to be the minimum.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The Charity is maintained under a constitution dated December 1987 (as subsequently amended) and is a registered charity number 302797.

#### Method of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

A full list of Trustees is submitted to the Charity Commissioners in the Charity's Annual Return.

#### Organisational structure and decision making

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity.

The Management Committee can appoint, from amongst its membership, sub-committees to deal with specific aspects of the on-going administration of the Charity.

# BIRCHINGTON VILLAGE CENTRE ASSOCIATION

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

302797

#### Principal address

Alpha Road  
Birchington  
Kent  
CT7 9EG

#### Trustees

Mrs K Cowell  
K Garrad  
Mrs M Hudson  
N Hudson  
J Mackintosh  
Mrs M Mackintosh  
B Withrington  
Mrs J Withrington  
J Garland  
Mrs S Tottman  
R Castle  
Mrs P Gulliver-Crane  
M Hudson  
P Fellows

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Solicitors**

Girlings Solicitors, 16 Rose Lane, Canterbury, Kent, CT1 2UR

**Bankers**

Nat West, 13 Cecil Square, Margate, Kent, CT9 1XY

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs M Mackintosh - Trustee

DRAFT

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**Independent examiner's report to the trustees of Birchington Village Centre Association**

I report to the charity trustees on my examination of the accounts of Birchington Village Centre Association (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.

Richard W Phillpott

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,474	-	3,474	953
<b>Charitable activities</b>					
The Centre	4	64,916	-	64,916	58,968
The Bar		38,012	-	38,012	25,727
Investment income	3	2,864	-	2,864	2,493
Other income		107	-	107	128
<b>Total</b>		<b>109,373</b>	<b>-</b>	<b>109,373</b>	<b>88,269</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	210	-	210	-
<b>Charitable activities</b>					
The Centre	6	84,381	-	84,381	60,154
The Bar		36,670	-	36,670	28,937
<b>Total</b>		<b>121,261</b>	<b>-</b>	<b>121,261</b>	<b>89,091</b>
Net gains/(losses) on investments		(1,841)	-	(1,841)	5,868
<b>NET INCOME/(EXPENDITURE)</b>		<b>(13,729)</b>	<b>-</b>	<b>(13,729)</b>	<b>5,046</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		289,159	-	289,159	284,113
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>275,430</b>	<b>-</b>	<b>275,430</b>	<b>289,159</b>

The notes form part of these financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	156,984	-	156,984	156,493
Investments	13	80,583	-	80,583	82,424
		237,567	-	237,567	238,917
<b>CURRENT ASSETS</b>					
Stocks	14	2,468	-	2,468	1,947
Debtors	15	3,811	-	3,811	4,440
Cash at bank and in hand		33,305	-	33,305	46,465
		39,584	-	39,584	52,852
<b>CREDITORS</b>					
Amounts falling due within one year	16	(1,721)	-	(1,721)	(2,610)
		37,863	-	37,863	50,242
<b>NET CURRENT ASSETS</b>					
		275,430	-	275,430	289,159
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		275,430	-	275,430	289,159
<b>NET ASSETS</b>					
		275,430	-	275,430	289,159
<b>FUNDS</b>					
Unrestricted funds	17			275,430	289,159
<b>TOTAL FUNDS</b>					
				275,430	289,159

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

.....  
M Mackintosh - Trustee

# BIRCHINGTON VILLAGE CENTRE ASSOCIATION

## 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **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.

Freehold property	- nil
Fixtures and fittings	- 10% on reducing balance
Equipment	- 10% on reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>2. DONATIONS AND LEGACIES</b>		<b>2025</b>	2024
		£	£
Donations		<u>3,474</u>	<u>953</u>
<b>3. INVESTMENT INCOME</b>		<b>2025</b>	2024
		£	£
Deposit account interest		<u>2,864</u>	<u>2,493</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2025</b>	2024
		£	£
Room lettings	Activity The Centre	<b>63,214</b>	58,662
Event income	The Centre	<b>1,702</b>	306
Income from bar	The Bar	<b>38,012</b>	25,727
		<u><b>102,928</b></u>	<u>84,695</u>
<b>5. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		<b>2025</b>	2024
		£	£
Advertising and promotion		<u>185</u>	<u>-</u>
<b>Other trading activities</b>		<b>2025</b>	2024
		£	£
Interest payable and similar charges		<u>25</u>	<u>-</u>
Aggregate amounts		<u><b>210</b></u>	<u>-</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
The Centre	28,730	55,651	84,381
The Bar	26,493	10,177	36,670
	<u>55,223</u>	<u>65,828</u>	<u>121,051</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025 £	2024 £
Staff costs	36,091	31,617
Bar purchases	15,931	11,569
Sundry expenses	447	91
Event expenditure	2,754	228
	<u>55,223</u>	<u>43,505</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
The Centre	49,930	5,721	55,651
The Bar	9,560	617	10,177
	<u>59,490</u>	<u>6,338</u>	<u>65,828</u>

Support costs, included in the above, are as follows:

	The Centre £	The Bar £	2025 Total activities £	2024 Total activities £
Rates and water	284	40	324	333
Insurance	2,957	413	3,370	3,430
Light and heat	7,639	2,546	10,185	6,826
Repairs and renewals	25,832	1,356	27,188	11,044
Cleaning	13,101	4,373	17,474	16,792
Bank charges	-	-	-	173
Merchant fees	117	832	949	-
Auditors' remuneration for non audit work	1,511	211	1,722	2,118
Licences	1,365	406	1,771	1,948
Telephone	840	-	840	959
Postage and stationery	-	-	-	12
Depreciation of tangible fixed assets	2,005	-	2,005	1,951
	<u>55,651</u>	<u>10,177</u>	<u>65,828</u>	<u>45,586</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. 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.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2025</b>	2024
Management and bar staff	<b>2</b>	3
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	953	-	953
<b>Charitable activities</b>			
The Centre	58,968	-	58,968
The Bar	25,727	-	25,727
Investment income	2,493	-	2,493
Other income	128	-	128
<b>Total</b>	<u>88,269</u>	<u>-</u>	<u>88,269</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Centre	60,154	-	60,154
The Bar	28,937	-	28,937
<b>Total</b>	<u>89,091</u>	<u>-</u>	<u>89,091</u>
Net gains on investments	<u>5,868</u>	<u>-</u>	<u>5,868</u>
<b>NET INCOME</b>	5,046	-	5,046
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	284,113	-	284,113

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>289,159</u>	<u>-</u>	<u>289,159</u>

**12. TANGIBLE FIXED ASSETS**

Centre Value - At the balance sheet date the insurance value of the freehold property owned by the centre was £2,089,327

**13. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2024	<b>82,424</b>
Revaluations	<b>(1,841)</b>
At 31 March 2025	<u><b>80,583</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u><b>80,583</b></u>
At 31 March 2024	<u><b>82,424</b></u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	<b>Unlisted investments £</b>
Valuation in 2025	<u><b>80,583</b></u>

**14. STOCKS**

	2025 £	2024 £
Closing stock	<u><b>2,468</b></u>	<u>1,947</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

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

	2025	2024
	£	£
Other debtors	1,296	1,136
Prepayments	2,515	3,304
	<b>3,811</b>	<b>4,440</b>
	<b>3,811</b>	<b>4,440</b>

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

	2025	2024
	£	£
Trade creditors	1,721	2,610
	<b>1,721</b>	<b>2,610</b>
	<b>1,721</b>	<b>2,610</b>

**17. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,226	(13,729)	126,497
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<b>289,159</b>	<b>(13,729)</b>	<b>275,430</b>
<b>TOTAL FUNDS</b>	<b>289,159</b>	<b>(13,729)</b>	<b>275,430</b>
	<b>289,159</b>	<b>(13,729)</b>	<b>275,430</b>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	109,373	(121,261)	(1,841)	(13,729)
	<b>109,373</b>	<b>(121,261)</b>	<b>(1,841)</b>	<b>(13,729)</b>
<b>TOTAL FUNDS</b>	<b>109,373</b>	<b>(121,261)</b>	<b>(1,841)</b>	<b>(13,729)</b>
	<b>109,373</b>	<b>(121,261)</b>	<b>(1,841)</b>	<b>(13,729)</b>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	135,180	5,046	140,226
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>284,113</u>	<u>5,046</u>	<u>289,159</u>
<b>TOTAL FUNDS</b>	<u><u>284,113</u></u>	<u><u>5,046</u></u>	<u><u>289,159</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	88,269	(89,091)	5,868	5,046
	<u>88,269</u>	<u>(89,091)</u>	<u>5,868</u>	<u>5,046</u>
<b>TOTAL FUNDS</b>	<u><u>88,269</u></u>	<u><u>(89,091)</u></u>	<u><u>5,868</u></u>	<u><u>5,046</u></u>

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	135,180	(8,683)	126,497
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>284,113</u>	<u>(8,683)</u>	<u>275,430</u>
<b>TOTAL FUNDS</b>	<u><u>284,113</u></u>	<u><u>(8,683)</u></u>	<u><u>275,430</u></u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**17. 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	197,642	(210,352)	4,027	(8,683)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>197,642</u>	<u>(210,352)</u>	<u>4,027</u>	<u>(8,683)</u>

**18. RELATED PARTY DISCLOSURES**

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

**19. ULTIMATE CONTROLLING PARTY**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint and exercise control over the Charity.

**20. HOLDING TRUSTEE**

The Charity has replaced the previous holding Trustees' by Birchington Parish Council. The land and buildings of the Charity will be held by Birchington Parish Council on behalf of the Charity.

**21. BAR TRADING ACTIVITY**

The turnover of the bar has exceeded 25% of the charity overall turnover and thus has been deemed as a trading activity.

There has been a small profit from this income source this year but due to brought forward losses, there is no tax due to be paid by the charity.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,474	953
<b>Investment income</b>		
Deposit account interest	2,864	2,493
<b>Charitable activities</b>		
Room lettings	63,214	58,662
Income from bar	38,012	25,727
Event income	1,702	306
	102,928	84,695
<b>Other income</b>		
Sundry income and membership fees	107	128
	109,373	88,269
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising and promotion	185	-
<b>Other trading activities</b>		
Interest payable	25	-
<b>Charitable activities</b>		
Wages	36,091	31,617
Bar purchases	15,931	11,569
Sundry expenses	447	91
Event expenditure	2,754	228
	55,223	43,505
<b>Support costs</b>		
<b>Management</b>		
Rates and water	324	333
Insurance	3,370	3,430
Light and heat	10,185	6,826
Repairs and renewals	27,188	11,044
Cleaning	17,474	16,792
Bank charges	-	173
Carried forward	58,541	38,598

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>Management</b>		
Brought forward	<b>58,541</b>	38,598
Merchant fees	<b>949</b>	-
	<hr/>	<hr/>
	<b>59,490</b>	38,598
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<b>1,722</b>	2,118
Licences	<b>1,771</b>	1,948
Telephone	<b>840</b>	959
Postage and stationery	-	12
Fixtures and fittings	<b>1,531</b>	1,424
Computer equipment	<b>474</b>	527
	<hr/>	<hr/>
	<b>6,338</b>	6,988
Total resources expended	<b>121,261</b>	89,091
<b>Net expenditure</b>	<b>(11,888)</b>	(822)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

England & Wales - Charity number 302797

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# Accounts

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**REGISTERED CHARITY NUMBER: 302797**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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## **BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report and the financial statements of Birchington Village Centre Association (the Charity) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **OBJECTIVES AND ACTIVITIES**

##### **Policies and objectives**

The objects of the Charity are to promote the benefit of the inhabitants of Birchington and Acol through providing facilities in the interest of social welfare for recreation, education and leisure time occupation for the said inhabitants.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

The Charity does not itself organise social activities - unless to raise funds for specific projects. Time and effort is spent solely in maintaining our premises, equipment and administration to the highest standard with the funds generated from hire fees.

We are continuing to renew and replace things within our building, which celebrates its fiftieth anniversary this year, as and when necessary and when funds allow. We have been helped by the community payback scheme who have decorated a number of rooms within the Centre.

##### **Investment policy and performance**

The Constitution authorises the Trustees to make and hold investments using the general funds of the Charity. Currently the Charity has invested in Charities Investment Fund Shares and Charities Fixed Interest Fund Shares - looking to both obtain a prudent mix of best achievable investment income to help subsidise the running of the Charity and at the same time to safeguard the value of its investments.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity is administered with the long-term aim of making neither profit nor loss. This is something that the Trustees have consistently achieved over a long period. The main policy is to ensure that there is a contingency or cash reserve figure available to cover emergency requirements, eg building repairs, safety factors etc. Income related to expenditure dictates the policy on reserves. A figure of £20,000 is considered to be the minimum.

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

##### **Constitution**

The Charity is maintained under a constitution dated December 1987 (as subsequently amended) and is a registered charity number 302797.

##### **Method of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

A full list of Trustees is submitted to the Charity Commissioners in the Charity's Annual Return.

##### **Organisational structure and decision making**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity.

The Management Committee can appoint, from amongst its membership, sub-committees to deal with specific aspects of the on-going administration of the Charity.

## **BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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

##### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

302797

##### **Principal address**

Alpha Road  
Birchington  
Kent  
CT7 9EG

##### **Trustees**

Mrs K Cowell  
K Garrad  
Mrs M Hudson  
N Hudson  
J Mackintosh  
Mrs M Mackintosh  
B Withrington  
Mrs J Withrington  
J Garland  
Mrs S Tottman  
R Castle  
Mrs P Gulliver-Crane  
M Hudson  
P Fellows

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Solicitors**

Girlings Solicitors, 16 Rose Lane, Canterbury, Kent, CT1 2UR

**Bankers**

Nat West, 13 Cecil Square, Margate, Kent, CT9 1XY

Approved by order of the board of trustees on ..... **28/5/2024** ..... and signed on its behalf by:



.....  
Mrs M Mackintosh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**Independent examiner's report to the trustees of Birchington Village Centre Association**

I report to the charity trustees on my examination of the accounts of Birchington Village Centre Association (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.



Richard W Phillipott

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....03.06.2024.....

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	953	-	953	256
<b>Charitable activities</b>					
The Centre	4	58,968	-	58,968	60,997
The Bar		25,727	-	25,727	24,393
Investment income	3	2,493	-	2,493	2,396
Other income		128	-	128	150
<b>Total</b>		<u>88,269</u>	<u>-</u>	<u>88,269</u>	<u>88,192</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
The Centre	5	60,154	-	60,154	61,744
The Bar		28,937	-	28,937	20,608
<b>Total</b>		<u>89,091</u>	<u>-</u>	<u>89,091</u>	<u>82,352</u>
Net gains/(losses) on investments		<u>5,868</u>	<u>-</u>	<u>5,868</u>	<u>(3,645)</u>
<b>NET INCOME</b>		<b>5,046</b>	<b>-</b>	<b>5,046</b>	<b>2,195</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>284,113</u>	<u>-</u>	<u>284,113</u>	<u>281,918</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>289,159</u></u>	<u><u>-</u></u>	<u><u>289,159</u></u>	<u><u>284,113</u></u>

The notes form part of these financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	156,493	-	156,493	155,445
Investments	12	82,424	-	82,424	76,556
		<u>238,917</u>	<u>-</u>	<u>238,917</u>	<u>232,001</u>
<b>CURRENT ASSETS</b>					
Stocks	13	1,947	-	1,947	1,377
Debtors	14	4,440	-	4,440	2,968
Cash at bank and in hand		46,465	-	46,465	50,052
		<u>52,852</u>	<u>-</u>	<u>52,852</u>	<u>54,397</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(2,610)	-	(2,610)	(2,285)
		<u>50,242</u>	<u>-</u>	<u>50,242</u>	<u>52,112</u>
<b>NET CURRENT ASSETS</b>					
		<u>50,242</u>	<u>-</u>	<u>50,242</u>	<u>52,112</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>289,159</u>	<u>-</u>	<u>289,159</u>	<u>284,113</u>
<b>NET ASSETS</b>					
		<u>289,159</u>	<u>-</u>	<u>289,159</u>	<u>284,113</u>
<b>FUNDS</b>					
Unrestricted funds	16			<u>289,159</u>	<u>284,113</u>
<b>TOTAL FUNDS</b>					
				<u>289,159</u>	<u>284,113</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/05/2024 and were signed on its behalf by:

  
.....  
M Mackintosh - Trustee

The notes form part of these financial statements

## BIRCHINGTON VILLAGE CENTRE ASSOCIATION

### 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **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.

Freehold property	- nil
Fixtures and fittings	- 10% on reducing balance
Equipment	- 10% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>2. DONATIONS AND LEGACIES</b>		<b>2024</b>	<b>2023</b>
		£	£
Donations		<u>953</u>	<u>256</u>
<b>3. INVESTMENT INCOME</b>		<b>2024</b>	<b>2023</b>
		£	£
Deposit account interest		<u>2,493</u>	<u>2,396</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2024</b>	<b>2023</b>
	Activity	£	£
Room lettings	The Centre	<b>58,662</b>	60,554
Event income	The Centre	<b>306</b>	443
Income from bar	The Bar	<u>25,727</u>	<u>24,393</u>
		<u><b>84,695</b></u>	<u>85,390</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs (see note 6) £	Support costs (see note 7) £
The Centre		<b>22,328</b>	<b>37,826</b>
The Bar		<u>21,177</u>	<u>7,760</u>
		<u><b>43,505</b></u>	<u><b>45,586</b></u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		<b>2024</b>	<b>2023</b>
		£	£
Staff costs		<b>31,617</b>	25,280
Bar purchases		<b>11,569</b>	12,236
Sundry expenses		<b>91</b>	230
Event expenditure		<u>228</u>	<u>556</u>
		<u><b>43,505</b></u>	<u>38,302</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
The Centre	32,210	5,616	37,826
The Bar	6,388	1,372	7,760
	38,598	6,988	45,586
	38,598	6,988	45,586

Support costs, included in the above, are as follows:

	The Centre	The Bar	2024 Total activities	2023 Total activities
	£	£	£	£
Rates and water	292	41	333	964
Insurance	3,009	421	3,430	3,341
Light and heat	5,119	1,707	6,826	7,663
Repairs and renewals	11,044	-	11,044	13,628
Cleaning	12,594	4,198	16,792	12,955
Bank charges	152	21	173	56
Auditors' remuneration for non audit work	1,858	260	2,118	1,560
Licences	963	985	1,948	1,043
Telephone	841	118	959	871
Postage and stationery	3	9	12	135
Depreciation of tangible fixed assets	1,951	-	1,951	1,834
	37,826	7,760	45,586	44,050
	37,826	7,760	45,586	44,050

**8. 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.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Management and bar staff	3	3
	3	3
	3	3

No employees received emoluments in excess of £60,000.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	256	-	256
<b>Charitable activities</b>			
The Centre	60,997	-	60,997
The Bar	24,393	-	24,393
Investment income	2,396	-	2,396
Other income	150	-	150
<b>Total</b>	<b>88,192</b>	-	<b>88,192</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Centre	61,744	-	61,744
The Bar	20,608	-	20,608
<b>Total</b>	<b>82,352</b>	-	<b>82,352</b>
Net gains/(losses) on investments	(3,645)	-	(3,645)
<b>NET INCOME</b>	2,195	-	2,195
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	281,918	-	281,918
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>284,113</b>	-	<b>284,113</b>

**11. TANGIBLE FIXED ASSETS**

Centre Value - At the balance sheet date the insurance value of the freehold property owned by the centre was £2,089,327

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2023	76,556
Revaluations	5,868
	<u>82,424</u>
At 31 March 2024	<u>82,424</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>82,424</u>
At 31 March 2023	<u>76,556</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Unlisted investments £
Valuation in 2024	<u>82,424</u>

**13. STOCKS**

	2024 £	2023 £
Closing stock	<u>1,947</u>	<u>1,377</u>

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

	2024 £	2023 £
Other debtors	1,136	933
Prepayments	<u>3,304</u>	<u>2,035</u>
	<u>4,440</u>	<u>2,968</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Trade creditors	<u>2,610</u>	<u>2,285</u>

**16. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,180	5,046	140,226
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>284,113</u>	<u>5,046</u>	<u>289,159</u>
<b>TOTAL FUNDS</b>	<u>284,113</u>	<u>5,046</u>	<u>289,159</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	88,269	(89,091)	5,868	5,046
	<u>88,269</u>	<u>(89,091)</u>	<u>5,868</u>	<u>5,046</u>
<b>TOTAL FUNDS</b>	<u>88,269</u>	<u>(89,091)</u>	<u>5,868</u>	<u>5,046</u>

**Comparatives for movement in funds**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	132,985	2,195	135,180
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>281,918</u>	<u>2,195</u>	<u>284,113</u>
<b>TOTAL FUNDS</b>	<u>281,918</u>	<u>2,195</u>	<u>284,113</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	88,192	(82,352)	(3,645)	2,195
	<u>88,192</u>	<u>(82,352)</u>	<u>(3,645)</u>	<u>2,195</u>
<b>TOTAL FUNDS</b>	<u><u>88,192</u></u>	<u><u>(82,352)</u></u>	<u><u>(3,645)</u></u>	<u><u>2,195</u></u>

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	132,985	7,241	140,226
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>281,918</u>	<u>7,241</u>	<u>289,159</u>
<b>TOTAL FUNDS</b>	<u><u>281,918</u></u>	<u><u>7,241</u></u>	<u><u>289,159</u></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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	176,461	(171,443)	2,223	7,241
	<u>176,461</u>	<u>(171,443)</u>	<u>2,223</u>	<u>7,241</u>
<b>TOTAL FUNDS</b>	<u><u>176,461</u></u>	<u><u>(171,443)</u></u>	<u><u>2,223</u></u>	<u><u>7,241</u></u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. RELATED PARTY DISCLOSURES**

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

**18. ULTIMATE CONTROLLING PARTY**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint and exercise control over the Charity.

**19. HOLDING TRUSTEE**

The Charity has replaced the previous holding Trustees' by Birchington Parish Council. The land and buildings of the Charity will be held by Birchington Parish Council on behalf of the Charity.

**20. BAR TRADING ACTIVITY**

This year the turnover of the bar has exceeded 25% of the charity overall turnover and thus has been deemed as a trading activity for the period.

Due to losses being incurred this year, there is no tax due to be paid by the charity and these losses will be carried forward to offset against future profits.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	953	256
<b>Investment income</b>		
Deposit account interest	2,493	2,396
<b>Charitable activities</b>		
Room lettings	58,662	60,554
Income from bar	25,727	24,393
Event income	306	443
	84,695	85,390
<b>Other income</b>		
Sundry income and membership fees	128	150
	88,269	88,192
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	31,617	25,280
Bar purchases	11,569	12,236
Sundry expenses	91	230
Event expenditure	228	556
	43,505	38,302
<b>Support costs</b>		
<b>Management</b>		
Rates and water	333	964
Insurance	3,430	3,341
Light and heat	6,826	7,663
Repairs and renewals	11,044	13,628
Cleaning	16,792	12,955
Bank charges	173	56
	38,598	38,607
<b>Governance costs</b>		
Auditors' remuneration for non audit work	2,118	1,560
Licences	1,948	1,043
Carried forward	4,066	2,603

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>Governance costs</b>		
Brought forward	4,066	2,603
Telephone	959	871
Postage and stationery	12	135
Fixtures and fittings	1,424	1,249
Computer equipment	527	585
	<u>6,988</u>	<u>5,443</u>
Total resources expended	<u>89,091</u>	<u>82,352</u>
<b>Net (expenditure)/income</b>	<u>(822)</u>	<u>5,840</u>

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

England & Wales - Charity number 302797

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# Accounts

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**REGISTERED CHARITY NUMBER: 302797**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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## **BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report and the financial statements of Birchington Village Centre Association (the Charity) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **OBJECTIVES AND ACTIVITIES**

##### **Policies and objectives**

The objects of the Charity are to promote the benefit of the inhabitants of Birchington and Acol through providing facilities in the interest of social welfare for recreation, education and leisure time occupation for the said inhabitants.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

The Charity does not itself organise social activities - unless to raise funds for specific projects. Time and effort is spent solely in maintaining our premises, equipment and administration to the highest standard with the funds generated from hire fees.

We are continuing to renew and replace things within our building, which celebrates its fiftieth anniversary this year, as and when necessary and when funds allow. We have been helped by the community payback scheme who have decorated a number of rooms within the Centre.

##### **Investment policy and performance**

The Constitution authorises the Trustees to make and hold investments using the general funds of the Charity. Currently the Charity has invested in Charities Investment Fund Shares and Charities Fixed Interest Fund Shares - looking to both obtain a prudent mix of best achievable investment income to help subsidise the running of the Charity and at the same time to safeguard the value of its investments.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity is administered with the long-term aim of making neither profit nor loss. This is something that the Trustees have consistently achieved over a long period. The main policy is to ensure that there is a contingency or cash reserve figure available to cover emergency requirements, eg building repairs, safety factors etc. Income related to expenditure dictates the policy on reserves. A figure of £20,000 is considered to be the minimum.

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

##### **Constitution**

The Charity is maintained under a constitution dated December 1987 (as subsequently amended) and is a registered charity number 302797.

##### **Method of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

A full list of Trustees is submitted to the Charity Commissioners in the Charity's Annual Return.

##### **Organisational structure and decision making**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity.

The Management Committee can appoint, from amongst its membership, sub-committees to deal with specific aspects of the on-going administration of the Charity.

## **BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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

##### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

302797

##### **Principal address**

Alpha Road  
Birchington  
Kent  
CT7 9EG

##### **Trustees**

Mrs K Cowell  
K Garrad  
Mrs M Hudson  
N Hudson  
J Mackintosh  
Mrs M Mackintosh  
B Withrington  
Mrs J Withrington  
J Garland  
Mrs S Tottman  
R Castle  
Mrs P Gulliver-Crane  
M Hudson  
P Fellows

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Solicitors**

Girlings Solicitors, 16 Rose Lane, Canterbury, Kent, CT1 2UR

**Bankers**

Nat West, 13 Cecil Square, Margate, Kent, CT9 1XY

Approved by order of the board of trustees on ..... **28/5/2024** ..... and signed on its behalf by:



.....  
Mrs M Mackintosh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**Independent examiner's report to the trustees of Birchington Village Centre Association**

I report to the charity trustees on my examination of the accounts of Birchington Village Centre Association (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.



Richard W Phillpott

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....03.06.2024

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	953	-	953	256
<b>Charitable activities</b>					
The Centre	4	58,968	-	58,968	60,997
The Bar		25,727	-	25,727	24,393
Investment income	3	2,493	-	2,493	2,396
Other income		128	-	128	150
<b>Total</b>		<u>88,269</u>	<u>-</u>	<u>88,269</u>	<u>88,192</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
The Centre	5	60,154	-	60,154	61,744
The Bar		28,937	-	28,937	20,608
<b>Total</b>		<u>89,091</u>	<u>-</u>	<u>89,091</u>	<u>82,352</u>
Net gains/(losses) on investments		<u>5,868</u>	<u>-</u>	<u>5,868</u>	<u>(3,645)</u>
<b>NET INCOME</b>		<b>5,046</b>	<b>-</b>	<b>5,046</b>	<b>2,195</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>284,113</u>	<u>-</u>	<u>284,113</u>	<u>281,918</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>289,159</u></u>	<u><u>-</u></u>	<u><u>289,159</u></u>	<u><u>284,113</u></u>

The notes form part of these financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	156,493	-	156,493	155,445
Investments	12	82,424	-	82,424	76,556
		<u>238,917</u>	<u>-</u>	<u>238,917</u>	<u>232,001</u>
<b>CURRENT ASSETS</b>					
Stocks	13	1,947	-	1,947	1,377
Debtors	14	4,440	-	4,440	2,968
Cash at bank and in hand		46,465	-	46,465	50,052
		<u>52,852</u>	<u>-</u>	<u>52,852</u>	<u>54,397</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(2,610)	-	(2,610)	(2,285)
		<u>50,242</u>	<u>-</u>	<u>50,242</u>	<u>52,112</u>
<b>NET CURRENT ASSETS</b>					
		<u>50,242</u>	<u>-</u>	<u>50,242</u>	<u>52,112</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>289,159</u>	<u>-</u>	<u>289,159</u>	<u>284,113</u>
<b>NET ASSETS</b>					
		<u>289,159</u>	<u>-</u>	<u>289,159</u>	<u>284,113</u>
<b>FUNDS</b>					
Unrestricted funds	16			<u>289,159</u>	<u>284,113</u>
<b>TOTAL FUNDS</b>					
				<u>289,159</u>	<u>284,113</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/05/2024 and were signed on its behalf by:

  
.....  
M Mackintosh - Trustee

The notes form part of these financial statements

## BIRCHINGTON VILLAGE CENTRE ASSOCIATION

### 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **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.

Freehold property	- nil
Fixtures and fittings	- 10% on reducing balance
Equipment	- 10% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>2. DONATIONS AND LEGACIES</b>		<b>2024</b>	<b>2023</b>
		£	£
Donations		<u>953</u>	<u>256</u>
<b>3. INVESTMENT INCOME</b>		<b>2024</b>	<b>2023</b>
		£	£
Deposit account interest		<u>2,493</u>	<u>2,396</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2024</b>	<b>2023</b>
	Activity	£	£
Room lettings	The Centre	<b>58,662</b>	60,554
Event income	The Centre	<b>306</b>	443
Income from bar	The Bar	<u>25,727</u>	<u>24,393</u>
		<u><b>84,695</b></u>	<u>85,390</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs (see note 6) £	Support costs (see note 7) £
The Centre		<b>22,328</b>	<b>37,826</b>
The Bar		<u>21,177</u>	<u>7,760</u>
		<u><b>43,505</b></u>	<u><b>45,586</b></u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		<b>2024</b>	<b>2023</b>
		£	£
Staff costs		<b>31,617</b>	25,280
Bar purchases		<b>11,569</b>	12,236
Sundry expenses		<b>91</b>	230
Event expenditure		<u>228</u>	<u>556</u>
		<u><b>43,505</b></u>	<u>38,302</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
The Centre	32,210	5,616	37,826
The Bar	6,388	1,372	7,760
	38,598	6,988	45,586
	38,598	6,988	45,586

Support costs, included in the above, are as follows:

	The Centre	The Bar	2024 Total activities	2023 Total activities
	£	£	£	£
Rates and water	292	41	333	964
Insurance	3,009	421	3,430	3,341
Light and heat	5,119	1,707	6,826	7,663
Repairs and renewals	11,044	-	11,044	13,628
Cleaning	12,594	4,198	16,792	12,955
Bank charges	152	21	173	56
Auditors' remuneration for non audit work	1,858	260	2,118	1,560
Licences	963	985	1,948	1,043
Telephone	841	118	959	871
Postage and stationery	3	9	12	135
Depreciation of tangible fixed assets	1,951	-	1,951	1,834
	37,826	7,760	45,586	44,050
	37,826	7,760	45,586	44,050

**8. 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.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Management and bar staff	3	3
	3	3
	3	3

No employees received emoluments in excess of £60,000.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	256	-	256
<b>Charitable activities</b>			
The Centre	60,997	-	60,997
The Bar	24,393	-	24,393
Investment income	2,396	-	2,396
Other income	150	-	150
<b>Total</b>	88,192	-	88,192
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Centre	61,744	-	61,744
The Bar	20,608	-	20,608
<b>Total</b>	82,352	-	82,352
Net gains/(losses) on investments	(3,645)	-	(3,645)
<b>NET INCOME</b>	2,195	-	2,195
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	281,918	-	281,918
<b>TOTAL FUNDS CARRIED FORWARD</b>	284,113	-	284,113

**11. TANGIBLE FIXED ASSETS**

Centre Value - At the balance sheet date the insurance value of the freehold property owned by the centre was £2,089,327

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2023	76,556
Revaluations	5,868
	<b>82,424</b>
At 31 March 2024	<b>82,424</b>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<b>82,424</b>
At 31 March 2023	<b>76,556</b>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Unlisted investments £
Valuation in 2024	<b>82,424</b>

**13. STOCKS**

	2024 £	2023 £
Closing stock	<b>1,947</b>	<b>1,377</b>

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

	2024 £	2023 £
Other debtors	<b>1,136</b>	933
Prepayments	<b>3,304</b>	2,035
	<b>4,440</b>	<b>2,968</b>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Trade creditors	<u>2,610</u>	<u>2,285</u>

**16. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,180	5,046	140,226
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>284,113</u>	<u>5,046</u>	<u>289,159</u>
<b>TOTAL FUNDS</b>	<u>284,113</u>	<u>5,046</u>	<u>289,159</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	88,269	(89,091)	5,868	5,046
	<u>88,269</u>	<u>(89,091)</u>	<u>5,868</u>	<u>5,046</u>
<b>TOTAL FUNDS</b>	<u>88,269</u>	<u>(89,091)</u>	<u>5,868</u>	<u>5,046</u>

**Comparatives for movement in funds**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	132,985	2,195	135,180
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>281,918</u>	<u>2,195</u>	<u>284,113</u>
<b>TOTAL FUNDS</b>	<u>281,918</u>	<u>2,195</u>	<u>284,113</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	88,192	(82,352)	(3,645)	2,195
<b>TOTAL FUNDS</b>	<u>88,192</u>	<u>(82,352)</u>	<u>(3,645)</u>	<u>2,195</u>

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	132,985	7,241	140,226
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>281,918</u>	<u>7,241</u>	<u>289,159</u>
<b>TOTAL FUNDS</b>	<u>281,918</u>	<u>7,241</u>	<u>289,159</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	176,461	(171,443)	2,223	7,241
<b>TOTAL FUNDS</b>	<u>176,461</u>	<u>(171,443)</u>	<u>2,223</u>	<u>7,241</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. RELATED PARTY DISCLOSURES**

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

**18. ULTIMATE CONTROLLING PARTY**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint and exercise control over the Charity.

**19. HOLDING TRUSTEE**

The Charity has replaced the previous holding Trustees' by Birchington Parish Council. The land and buildings of the Charity will be held by Birchington Parish Council on behalf of the Charity.

**20. BAR TRADING ACTIVITY**

This year the turnover of the bar has exceeded 25% of the charity overall turnover and thus has been deemed as a trading activity for the period.

Due to losses being incurred this year, there is no tax due to be paid by the charity and these losses will be carried forward to offset against future profits.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	953	256
<b>Investment income</b>		
Deposit account interest	2,493	2,396
<b>Charitable activities</b>		
Room lettings	58,662	60,554
Income from bar	25,727	24,393
Event income	306	443
	84,695	85,390
<b>Other income</b>		
Sundry income and membership fees	128	150
	88,269	88,192
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	31,617	25,280
Bar purchases	11,569	12,236
Sundry expenses	91	230
Event expenditure	228	556
	43,505	38,302
<b>Support costs</b>		
<b>Management</b>		
Rates and water	333	964
Insurance	3,430	3,341
Light and heat	6,826	7,663
Repairs and renewals	11,044	13,628
Cleaning	16,792	12,955
Bank charges	173	56
	38,598	38,607
<b>Governance costs</b>		
Auditors' remuneration for non audit work	2,118	1,560
Licences	1,948	1,043
Carried forward	4,066	2,603

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<b>Governance costs</b>		
Brought forward	4,066	2,603
Telephone	959	871
Postage and stationery	12	135
Fixtures and fittings	1,424	1,249
Computer equipment	527	585
	<u>6,988</u>	<u>5,443</u>
Total resources expended	<u>89,091</u>	<u>82,352</u>
<b>Net (expenditure)/income</b>	<u>(822)</u>	<u>5,840</u>

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

England & Wales - Charity number 302797

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# Accounts

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**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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# BIRCHINGTON VILLAGE CENTRE ASSOCIATION

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and the financial statements of Birchington Village Centre Association (the charity) for the year ended 31 March 2022. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### OBJECTIVES AND ACTIVITIES

#### Policies and objectives

The objects of the charity are to promote the benefit of the inhabitants of Birchington and Acol through providing facilities in the interest of social welfare for recreation, education and leisure time occupation for the said inhabitants. There have been no changes in the objectives since the last annual report.

### ACHIEVEMENT AND PERFORMANCE

#### Review of activities

The Charity does not itself organise social activities - unless to raise funds for specific projects. Time and effort is spent solely in maintaining our premises, equipment and administration to the highest standard with the funds generated from hire fees.

As with most organisations this year, the Centre has been unable to operate as normal. The Coronavirus epidemic has meant that we were forced to close for a substantial time, we are now open again, but have found that our return to normal business has been slow because of peoples natural reluctance to meet together in groups. We have been able to use the time when the premises have been closed to the public to do regular maintenance and decorating to keep everything up to standard. We have also installed additional air conditioning.

#### Investment policy and performance

The constitution authorises the trustees to make and hold investments using the general funds of the charity. Currently, the Charity has invested in Charities Investment Fund Shares and Charities Fixed Interest Fund Shares - looking to both obtain a prudent mix of best achievable investment income to help subsidise the running of the Charity at the same time to safeguard the value of its investments.

### FINANCIAL REVIEW

#### Reserves policy

The Charity is administered with the long term aim of making neither profit nor loss. This is something that the Trustees have consistently achieved over a long period. The main policy is to ensure that there is a contingency or cash reserve figure available to cover emergency requirements, eg building repairs, safety factors etc. Income related to expenditure dictate the policy on reserves. A figure of £20,000 is considered to be the minimum.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The Charity is maintained under a constitution dated December 1987 (as subsequently amended) and is a registered charity number 302797.

#### Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

A full list of trustees is submitted to the Charity Commissioners in the Charity's Annual Return.

#### Organisational structure and decision making

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint, from amongst its membership, sub-committees to deal with the specific aspects of the on-going administration of the Charity.

## BIRCHINGTON VILLAGE CENTRE ASSOCIATION

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

302797

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##### Principal address

Alpha Road  
Birchington  
Kent  
CT7 9EG

##### Trustees

Mrs K Cowell  
K Garrad  
Mrs M Hudson  
N Hudson  
J Mackintosh  
Mrs M Mackintosh  
B Withrington  
Mrs J Withrington  
J Garland  
Mrs S Tottman  
R Castle  
Mrs P Gulliver-Crane  
M Hudson  
P Fellows

BIRCHINGTON VILLAGE CENTRE ASSOCIATION

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

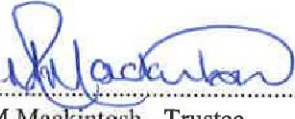
**Solicitors**

Girlings Solicitors, 16 Rose Lane, Canterbury, Kent, CT1 2UR

**Bankers**

Nat West, 13 Cecil Square, Margate, Kent, CT9 1XY

Approved by order of the board of trustees on ..... 28.6.22 ..... and signed on its behalf by:



.....  
Mrs M Mackintosh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**Independent examiner's report to the trustees of Birchington Village Centre Association**

I report to the charity trustees on my examination of the accounts of Birchington Village Centre Association (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)(h) 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.



Richard W Phillipott  
MAAT ACCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

23 June 2022

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	9,017	-	9,017	37,386
<b>Charitable activities</b>					
The Centre	4	45,626	-	45,626	14,616
The Bar		6,440	-	6,440	-
Investment income	3	2,246	-	2,246	2,415
Other income		990	-	990	20,295
<b>Total</b>		<b>64,319</b>	<b>-</b>	<b>64,319</b>	<b>74,712</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	180	-	180	260
<b>Charitable activities</b>					
The Centre	6	63,247	-	63,247	44,849
The Bar		4,933	-	4,933	2,186
<b>Total</b>		<b>68,360</b>	<b>-</b>	<b>68,360</b>	<b>47,295</b>
Net gains on investments		2,041	-	2,041	7,647
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,000)</b>	<b>-</b>	<b>(2,000)</b>	<b>35,064</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>283,918</b>	<b>-</b>	<b>283,918</b>	<b>248,854</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>281,918</b>	<b>-</b>	<b>281,918</b>	<b>283,918</b>

The notes form part of these financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	151,029	-	151,029	150,777
Investments	13	80,200	-	80,200	78,159
		<u>231,229</u>	<u>-</u>	<u>231,229</u>	<u>228,936</u>
<b>CURRENT ASSETS</b>					
Stocks	14	1,134	-	1,134	620
Debtors	15	2,331	-	2,331	1,881
Cash at bank and in hand		48,782	-	48,782	53,885
		<u>52,247</u>	<u>-</u>	<u>52,247</u>	<u>56,386</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(1,558)	-	(1,558)	(1,404)
		<u>50,689</u>	<u>-</u>	<u>50,689</u>	<u>54,982</u>
<b>NET CURRENT ASSETS</b>					
		<u>281,918</u>	<u>-</u>	<u>281,918</u>	<u>283,918</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>281,918</u>	<u>-</u>	<u>281,918</u>	<u>283,918</u>
<b>NET ASSETS</b>					
		<u>281,918</u>	<u>-</u>	<u>281,918</u>	<u>283,918</u>
<b>FUNDS</b>					
Unrestricted funds	17			<u>281,918</u>	<u>283,918</u>
<b>TOTAL FUNDS</b>				<u>281,918</u>	<u>283,918</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28.6.22 and were signed on its behalf by:

.....  
M Mackintosh - Trustee

# BIRCHINGTON VILLAGE CENTRE ASSOCIATION

## 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **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.

Freehold property	- nil
Fixtures and fittings	- 10% on reducing balance
Equipment	- 10% on reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>2. DONATIONS AND LEGACIES</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Donations		93	442
Government grants		<u>8,924</u>	<u>36,944</u>
		<u><u>9,017</u></u>	<u><u>37,386</u></u>
<b>3. INVESTMENT INCOME</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Deposit account interest		<u>2,246</u>	<u>2,415</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Room lettings	Activity		
	The Centre	45,626	14,616
Income from bar	The Bar	<u>6,440</u>	<u>-</u>
		<u><u>52,066</u></u>	<u><u>14,616</u></u>
<b>5. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Advertising and promotion		<u>180</u>	<u>188</u>
<b>Other trading activities</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Bad debts		<u>-</u>	<u>72</u>
Aggregate amounts		<u><u>180</u></u>	<u><u>260</u></u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
The Centre	19,586	43,661	63,247
The Bar	3,009	1,924	4,933
	<u>22,595</u>	<u>45,585</u>	<u>68,180</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022 £	2021 £
Staff costs	18,957	20,467
Bar purchases	3,380	1,566
Sundry expenses	258	303
	<u>22,595</u>	<u>22,336</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
The Centre	38,803	4,858	43,661
The Bar	1,627	297	1,924
	<u>40,430</u>	<u>5,155</u>	<u>45,585</u>

Support costs, included in the above, are as follows:

	The Centre £	The Bar £	2022 Total activities £	2021 Total activities £
Rates and water	1,423	-	1,423	1,218
Insurance	2,916	-	2,916	3,443
Light and heat	5,179	-	5,179	4,809
Repairs and renewals	26,579	1,596	28,175	10,318
Cleaning	2,673	-	2,673	523
Bank charges	50	14	64	14
Auditors' remuneration for non audit work	1,476	-	1,476	1,410
Licences	1,137	297	1,434	599
Telephone	847	-	847	1,029
Postage and stationery	54	-	54	20
Depreciation of tangible fixed assets	1,344	-	1,344	1,316
	<u>43,661</u>	<u>1,924</u>	<u>45,585</u>	<u>24,699</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. 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.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Management and bar staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	37,386	-	37,386
<b>Charitable activities</b>			
The Centre	14,616	-	14,616
Investment income	2,415	-	2,415
Other income	20,295	-	20,295
<b>Total</b>	<u>74,712</u>	<u>-</u>	<u>74,712</u>
<b>EXPENDITURE ON</b>			
Raising funds	260	-	260
<b>Charitable activities</b>			
The Centre	44,849	-	44,849
The Bar	2,186	-	2,186
<b>Total</b>	<u>47,295</u>	<u>-</u>	<u>47,295</u>
Net gains on investments	7,647	-	7,647
<b>NET INCOME</b>	<u>35,064</u>	<u>-</u>	<u>35,064</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	248,854	-	248,854
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>283,918</u>	<u>-</u>	<u>283,918</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
<b>COST</b>				
At 1 April 2021	138,933	18,097	19,724	176,754
Additions	-	-	1,596	1,596
At 31 March 2022	<u>138,933</u>	<u>18,097</u>	<u>21,320</u>	<u>178,350</u>
<b>DEPRECIATION</b>				
At 1 April 2021	-	11,162	14,815	25,977
Charge for year	-	693	651	1,344
At 31 March 2022	<u>-</u>	<u>11,855</u>	<u>15,466</u>	<u>27,321</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>138,933</u>	<u>6,242</u>	<u>5,854</u>	<u>151,029</u>
At 31 March 2021	<u>138,933</u>	<u>6,935</u>	<u>4,909</u>	<u>150,777</u>

**13. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2021	78,159
Revaluations	2,041
At 31 March 2022	<u>80,200</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>80,200</u>
At 31 March 2021	<u>78,159</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

Valuation in 2021	<u>Unlisted investments £ 80,200</u>
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BIRCHINGTON VILLAGE CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

<b>14. STOCKS</b>		<b>2022</b>	<b>2021</b>
		£	£
Closing stock		<u>1,134</u>	<u>620</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>	<b>2021</b>
		£	£
Other debtors		295	111
Prepayments		<u>2,036</u>	<u>1,770</u>
		<u>2,331</u>	<u>1,881</u>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>	<b>2021</b>
		£	£
Trade creditors		<u>1,558</u>	<u>1,404</u>
<b>17. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1/4/21	movement	31/3/22
	£	in funds	£
<b>Unrestricted funds</b>		£	
General fund	134,985	(2,000)	132,985
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>283,918</u>	<u>(2,000)</u>	<u>281,918</u>
<b>TOTAL FUNDS</b>	<u>283,918</u>	<u>(2,000)</u>	<u>281,918</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	64,319	(68,360)	2,041	(2,000)
	<u>64,319</u>	<u>(68,360)</u>	<u>2,041</u>	<u>(2,000)</u>
<b>TOTAL FUNDS</b>	<u>64,319</u>	<u>(68,360)</u>	<u>2,041</u>	<u>(2,000)</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	99,921	35,064	134,985
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>248,854</u>	<u>35,064</u>	<u>283,918</u>
<b>TOTAL FUNDS</b>	<u>248,854</u>	<u>35,064</u>	<u>283,918</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	74,712	(47,295)	7,647	35,064
	<u>74,712</u>	<u>(47,295)</u>	<u>7,647</u>	<u>35,064</u>
<b>TOTAL FUNDS</b>	<u>74,712</u>	<u>(47,295)</u>	<u>7,647</u>	<u>35,064</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	99,921	33,064	132,985
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>248,854</u>	<u>33,064</u>	<u>281,918</u>
<b>TOTAL FUNDS</b>	<u>248,854</u>	<u>33,064</u>	<u>281,918</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	139,031	(115,655)	9,688	33,064
	<u>139,031</u>	<u>(115,655)</u>	<u>9,688</u>	<u>33,064</u>
<b>TOTAL FUNDS</b>	<u>139,031</u>	<u>(115,655)</u>	<u>9,688</u>	<u>33,064</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**18. RELATED PARTY DISCLOSURES**

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

**19. ULTIMATE CONTROLLING PARTY**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint and exercise control over the Charity.

**20. HOLDING TRUSTEE**

The Charity has replaced the previous holding Trustees' by Birchington Parish Council. The land and buildings of the Charity will be held by Birchington Parish Council on behalf of the Charity.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	93	442
Government grants	8,924	36,944
	<u>9,017</u>	<u>37,386</u>
<b>Investment income</b>		
Deposit account interest	2,246	2,415
<b>Charitable activities</b>		
Room lettings	45,626	14,616
Income from bar	6,440	-
	<u>52,066</u>	<u>14,616</u>
<b>Other income</b>		
Sundry income and membership fees	990	20,295
	<u>64,319</u>	<u>74,712</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising and promotion	180	188
<b>Other trading activities</b>		
Bad debts	-	72
<b>Charitable activities</b>		
Wages	17,731	20,467
Social security	1,226	-
Bar purchases	3,380	1,566
Sundry expenses	258	303
	<u>22,595</u>	<u>22,336</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,423	1,218
Insurance	2,916	3,443
Light and heat	5,179	4,809
Repairs and renewals	28,175	10,318
Cleaning	2,673	523
Bank charges	64	14
	<u>40,430</u>	<u>20,325</u>

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
<b>Management</b>		
<b>Governance costs</b>		
Auditors' remuneration for non audit work	1,476	1,410
Licences	1,434	599
Telephone	847	1,029
Postage and stationery	54	20
Fixtures and fittings	693	771
Computer equipment	651	545
	<u>5,155</u>	<u>4,374</u>
Total resources expended	<u>68,360</u>	<u>47,295</u>
Net (expenditure)/income	<u>(4,041)</u>	<u>27,417</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

England & Wales - Charity number 302797

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# Accounts

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**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## **BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their annual report and the financial statements of Birchington Village Centre Association (the charity) for the year ended 31 March 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **OBJECTIVES AND ACTIVITIES**

##### **Policies and objectives**

The objects of the charity are to promote the benefit of the inhabitants of Birchington and Acol through providing facilities in the interest of social welfare for recreation, education and leisure time occupation for the said inhabitants. There have been no changes in the objectives since the last annual report.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

The Charity does not itself organise social activities - unless to raise funds for specific projects. Time and effort is spent solely in maintaining our premises, equipment and administration at the highest standard with the funds generated from hire fees.

As with most organisations this year, the Centre has been unable to operate as normal. The Coronavirus epidemic has meant that we have been forced to close for a substantial time and we are still closed now. Fortunately we have been able to help our local community by allowing Kent County Council to use the premises as a Covid Test Centre.

We expect this to continue until June, when we are hopeful that we will be able to resume some of our normal activities within the guidelines.

##### **Investment policy and performance**

The constitution authorises the trustees to make and hold investments using the general funds of the charity. Currently, the Charity has invested in Charities Investment Fund Shares and Charities Fixed Interest Fund Shares - looking to both obtain a prudent mix of best achievable investment income to help subsidise the running of the Charity at the same time to safeguard the value of its investments.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity is administered with the long term aim of making neither profit nor loss. This is something that the Trustees have consistently achieved over a long period. The main policy is to ensure that there is a contingency or cash reserve figure available to cover emergency requirements, eg building repairs, safety factors etc. Income related to expenditure dictate the policy on reserves. A figure of £10,000 is considered to be the minimum.

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

##### **Constitution**

The Charity is maintained under a constitution dated December 1987 (as subsequently amended) and is a registered charity number 302797.

##### **Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

A full list of trustees is submitted to the Charity Commissioners in the Charity's Annual Return.

##### **Organisational structure and decision making**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint, from amongst its membership, sub-committees to deal with the specific aspects of the on-going administration of the Charity.



## **BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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

##### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

302797

##### **Principal address**

Alpha Road  
Birchington  
Kent  
CT7 9EG

##### **Life Vice President**

C Cole (appointed 01/04/2020)

##### **Trustees**

C Cole (resigned 1/4/2020)  
Mrs K Cowell  
K Garrad  
Mrs M Hudson  
N Hudson  
J Mackintosh  
Mrs M Mackintosh  
B Withrington  
Mrs J Withrington  
J Garland  
Mrs S Tottman  
R Castle  
Mrs P Gulliver-Crane  
M Hudson  
P Fellows



**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Solicitors**

Girlings Solicitors, 16 Rose Lane, Canterbury, Kent, CT1 2UR

**Bankers**

Nat West, 13 Cecil Square, Margate, Kent, CT9 1XY

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 12 July 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Mackintosh', with a large, sweeping flourish over the end of the name.

Mrs M Mackintosh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**Independent examiner's report to the trustees of Birchington Village Centre Association**

I report to the charity trustees on my examination of the accounts of Birchington Village Centre Association (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.



Richard W Phillipott  
MAAT ACCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

12 July 2021

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	37,386	-	37,386	10,187
<b>Charitable activities</b>					
The Centre	4	14,616	-	14,616	57,721
The Bar		-	-	-	18,017
Investment income	3	2,415	-	2,415	2,447
Other income		20,295	-	20,295	554
<b>Total</b>		<u>74,712</u>	<u>-</u>	<u>74,712</u>	<u>88,926</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	260	-	260	1,211
<b>Charitable activities</b>					
The Centre	6	44,849	-	44,849	75,293
The Bar		2,186	-	2,186	16,720
<b>Total</b>		<u>47,295</u>	<u>-</u>	<u>47,295</u>	<u>93,224</u>
Net gains/(losses) on investments		7,647	-	7,647	(1,174)
<b>NET INCOME/(EXPENDITURE)</b>		<u>35,064</u>	<u>-</u>	<u>35,064</u>	<u>(5,472)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		248,854	-	248,854	254,326
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>283,918</u></u>	<u><u>-</u></u>	<u><u>283,918</u></u>	<u><u>248,854</u></u>

The notes form part of these financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	150,777	-	150,777	152,093
Investments	13	78,159	-	78,159	70,512
		<u>228,936</u>	-	<u>228,936</u>	<u>222,605</u>
<b>CURRENT ASSETS</b>					
Stocks	14	620	-	620	1,889
Debtors	15	1,881	-	1,881	2,979
Cash at bank and in hand		53,885	-	53,885	22,713
		<u>56,386</u>	-	<u>56,386</u>	<u>27,581</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(1,404)	-	(1,404)	(1,332)
		<u>54,982</u>	-	<u>54,982</u>	<u>26,249</u>
<b>NET CURRENT ASSETS</b>					
		<u>54,982</u>	-	<u>54,982</u>	<u>26,249</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>283,918</u>	-	<u>283,918</u>	<u>248,854</u>
<b>NET ASSETS</b>					
		<u>283,918</u>	-	<u>283,918</u>	<u>248,854</u>
<b>FUNDS</b>					
Unrestricted funds	17			<u>283,918</u>	<u>248,854</u>
<b>TOTAL FUNDS</b>					
				<u>283,918</u>	<u>248,854</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 July 2021 and were signed on its behalf by:



M Mackintosh - Trustee

## BIRCHINGTON VILLAGE CENTRE ASSOCIATION

### 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **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.

Freehold property	- nil
Fixtures and fittings	- 10% on reducing balance
Equipment	- 10% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>2. DONATIONS AND LEGACIES</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Donations		442	10,187
Government grants		36,944	-
		<u>37,386</u>	<u>10,187</u>
<b>3. INVESTMENT INCOME</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Deposit account interest		2,415	2,447
		<u>2,415</u>	<u>2,447</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Room lettings	Activity	14,616	56,111
	The Centre		
Event income	The Centre	-	1,610
Income from bar	The Bar	-	18,017
		<u>14,616</u>	<u>75,738</u>
<b>5. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Advertising and promotion		188	1,115
		<u>188</u>	<u>1,115</u>
<b>Other trading activities</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Bad debts		72	96
		<u>72</u>	<u>96</u>
Aggregate amounts		<u>260</u>	<u>1,211</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
The Centre	20,150	24,699	44,849
The Bar	<u>2,186</u>	-	<u>2,186</u>
	<u>22,336</u>	<u>24,699</u>	<u>47,035</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021 £	2020 £
Staff costs	20,467	30,907
Bar purchases	1,566	10,916
Stocktake fee	-	320
Sundry expenses	303	248
Event expenditure	-	955
	<u>22,336</u>	<u>43,346</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
The Centre	<u>20,325</u>	<u>4,374</u>	<u>24,699</u>

Support costs, included in the above, are as follows:

	2021 The Centre £	2020 Total activities £
Rates and water	1,218	2,140
Insurance	3,443	3,293
Light and heat	4,809	5,648
Repairs and renewals	10,318	17,740
Cleaning	523	11,668
Bank charges	14	244
Auditors' remuneration for non audit work	1,410	1,332
Licences	599	1,547
Telephone	1,029	2,764
Postage and stationery	20	109
Legal and professional fees	-	720
Depreciation of tangible fixed assets	<u>1,316</u>	<u>1,462</u>
	<u>24,699</u>	<u>48,667</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. 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.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Management and bar staff	<u>1</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,187	-	10,187
<b>Charitable activities</b>			
The Centre	57,721	-	57,721
The Bar	18,017	-	18,017
Investment income	2,447	-	2,447
Other income	<u>554</u>	<u>-</u>	<u>554</u>
<b>Total</b>	<b>88,926</b>	<b>-</b>	<b>88,926</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,211	-	1,211
<b>Charitable activities</b>			
The Centre	75,293	-	75,293
The Bar	16,720	-	16,720
<b>Total</b>	<b>93,224</b>	<b>-</b>	<b>93,224</b>
Net gains/(losses) on investments	<u>(1,174)</u>	<u>-</u>	<u>(1,174)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,472)</b>	<b>-</b>	<b>(5,472)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>254,326</b>	<b>-</b>	<b>254,326</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>248,854</u></b>	<b><u>-</u></b>	<b><u>248,854</u></b>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	<u>138,933</u>	<u>18,097</u>	<u>19,724</u>	<u>176,754</u>
<b>DEPRECIATION</b>				
At 1 April 2020	-	10,391	14,270	24,661
Charge for year	-	771	545	1,316
At 31 March 2021	<u>-</u>	<u>11,162</u>	<u>14,815</u>	<u>25,977</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>138,933</u>	<u>6,935</u>	<u>4,909</u>	<u>150,777</u>
At 31 March 2020	<u>138,933</u>	<u>7,706</u>	<u>5,454</u>	<u>152,093</u>

**13. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2020	70,512
Revaluations	7,647
At 31 March 2021	<u>78,159</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>78,159</u>
At 31 March 2020	<u>70,512</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

Valuation in 2021	Unlisted investments £ <u>78,159</u>
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**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. STOCKS**

	2021	2020
	£	£
Closing stock	620	1,889

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

	2021	2020
	£	£
Trade debtors	-	397
Other debtors	111	298
Prepayments	1,770	2,284
	<u>1,881</u>	<u>2,979</u>

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

	2021	2020
	£	£
Trade creditors	1,404	1,332

**17. MOVEMENT IN FUNDS**

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	99,921	35,064	134,985
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>248,854</u>	<u>35,064</u>	<u>283,918</u>
<b>TOTAL FUNDS</b>	<u>248,854</u>	<u>35,064</u>	<u>283,918</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	74,712	(47,295)	7,647	35,064
	<u>74,712</u>	<u>(47,295)</u>	<u>7,647</u>	<u>35,064</u>
<b>TOTAL FUNDS</b>	<u>74,712</u>	<u>(47,295)</u>	<u>7,647</u>	<u>35,064</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	105,393	(5,472)	99,921
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>254,326</u>	<u>(5,472)</u>	<u>248,854</u>
<b>TOTAL FUNDS</b>	<u>254,326</u>	<u>(5,472)</u>	<u>248,854</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	88,926	(93,224)	(1,174)	(5,472)
	<u>88,926</u>	<u>(93,224)</u>	<u>(1,174)</u>	<u>(5,472)</u>
<b>TOTAL FUNDS</b>	<u>88,926</u>	<u>(93,224)</u>	<u>(1,174)</u>	<u>(5,472)</u>

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	105,393	29,592	134,985
Building Fund	138,933	-	138,933
Hall Improvement	10,000	-	10,000
	<u>254,326</u>	<u>29,592</u>	<u>283,918</u>
<b>TOTAL FUNDS</b>	<u>254,326</u>	<u>29,592</u>	<u>283,918</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	163,638	(140,519)	6,473	29,592
	<u>163,638</u>	<u>(140,519)</u>	<u>6,473</u>	<u>29,592</u>
<b>TOTAL FUNDS</b>	<u>163,638</u>	<u>(140,519)</u>	<u>6,473</u>	<u>29,592</u>

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. RELATED PARTY DISCLOSURES**

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

**19. POST BALANCE SHEET EVENTS**

The Charity is replacing the current holding Trustees', by appointing Birchington Parish Council. The land and buildings of the Charity will be held by Birchington Parish Council on behalf of the Charity.

Birchington Parish Council was appointed on 14 November 2019 via HM Land Registry, the title number K141403.

**20. ULTIMATE CONTROLLING PARTY**

The Trustees are the Management Committee which meets at least bi-monthly to handle the everyday running of the Charity. The Management Committee can appoint and exercise control over the Charity.

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	442	10,187
Government grants	36,944	-
	<u>37,386</u>	<u>10,187</u>
<b>Investment income</b>		
Deposit account interest	2,415	2,447
<b>Charitable activities</b>		
Room lettings	14,616	56,111
Income from bar	-	18,017
Event income	-	1,610
	<u>14,616</u>	<u>75,738</u>
<b>Other income</b>		
Sundry income and membership fees	20,295	554
	<u>74,712</u>	<u>88,926</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising and promotion	188	1,115
<b>Other trading activities</b>		
Bad debts	72	96
<b>Charitable activities</b>		
Wages	20,467	30,907
Bar purchases	1,566	10,916
Stocktake fee	-	320
Sundry expenses	303	248
Event expenditure	-	955
	<u>22,336</u>	<u>43,346</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,218	2,140
Insurance	3,443	3,293
Light and heat	4,809	5,648
Repairs and renewals	10,318	17,740
Cleaning	523	11,668
Bank charges	14	244
	<u>20,325</u>	<u>40,733</u>

This page does not form part of the statutory financial statements

**BIRCHINGTON VILLAGE CENTRE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>Management</b>		
<b>Governance costs</b>		
Auditors' remuneration for non audit work	1,410	1,332
Licences	599	1,547
Telephone	1,029	2,764
Postage and stationery	20	109
Legal and professional fees	-	720
Fixtures and fittings	771	856
Computer equipment	545	606
	<u>4,374</u>	<u>7,934</u>
Total resources expended	<u>47,295</u>	<u>93,224</u>
<b>Net income/(expenditure)</b>	<u><u>27,417</u></u>	<u><u>(4,298)</u></u>