

**SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION**

**Accounts**

**for the year ended 31 December 2021**

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Association Information

Committee	D Pankhurst
	P White
	P Sheldrake
	J Madden
Registered Charity	Charity Number 302881
	The Bubb Sherwin Partnership Limited
	Chartered Certified Accountants
	100 High Street
Accountants	Whitstable
	Kent
	CT5 1AT
	19 St John's Road
Association address	Whitstable
	Kent
	CT5 2QU
	Barclays Bank plc
Bankers	65-67 Whitstable High Street
	Whitstable
	Kent
	CT5 1AT
Legal Advisors	Girtings Solicitors
	3-6 Dane John
	Canterbury
	Kent
	CT1 2UG

# SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

## Report of the Committee for the year ended 31 December 2021

### Introduction

The Association is governed by the constitution and rules.

The objective of the Association is to promote for the benefit of the inhabitants of Canterbury City Council area and the neighbourhood by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants. Furthermore to maintain and manage, in co-operation with the local statutory authority, a Community Centre for activities promoted and encouraged by the Association and its constituent bodies for the furtherance of the above objects.

### Trustees

Mr D Pankhurst  
Mr T Danson  
Mrs C Patterson

### Committee members

D Pankhurst - Chairman  
P White - Secretary  
P Sheldrake  
J Madden  
D Roberts

### Appointment of members of the committee

The officers are elected by an annual general meeting of members for a period of three years. The current appointments were made at an extraordinary general meeting.

### Financial Review and developments

	2021	2020
The Association has generated a surplus / (deficit) in the year	7,698	298

The accounts surplus takes into account a donation of £10,000 (2020 £6,000) from the club and government grants amounting to £19,523 (2020 £25,057).

The net amount of VAT paid/(claimed and recovered) from HM Revenue and Customs for the year to 31 December 2021 amounted to £7033 (£661 was recovered for the year ending 31 December 2020). This consists of vat payable in respect of the Club £9145 and vat recoverable in respect of the association (£2112).

The funds on hand at the Nationwide building society account amounted to £46,045 at 31 December 2021 and £45,999 at 31 December 2020

## SWALECILLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

### Associated organisations

The Association acts independently.

The Association is associated with Swalecilliffe and Chestfield Community Association Club.

### Committee's responsibilities

The committee of the Association is required to prepare, for each financial year, accounts which give a true and fair view of the state of the Association and of the incoming resources and application of resources of the Association for that period. In preparing these financial statements, the Committee is required to:

1. select suitable accounting policies and then apply them consistently;
2. make suitable judgements and estimates that are reasonable and prudent;
3. state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed in the financial statements; and
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Association and which enable them to ensure that the financial statements comply with the statutory requirements and with the Constitution and Rules. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the Committee and signed as authorised on their behalf:

D Pankhurst  
Chairman



Date 22/10/22

P White  
Secretary



Date 22/10/22

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Accountants' Report on the Unaudited Accounts

for the year ended 31 December 2021

The Balance sheet and Income and Expenditure account for Swalecliffe and Chestfield Community Association have been prepared from the accounting records and information and explanations supplied to us and they are in accordance therewith.

*The Bubbs Sherwin Partnership Limited*

Chartered Certified Accountants  
100 High Street  
Whitstable  
Kent  
CT5 1AT

# SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Income and Expenditure account  
for the year ended 31 December 2021

	2021	2020
	£	£
Hall Bookings	23,843	14,294
Bowling Club	771	1,039
Subs & affiliation fees	447	1,785
Donations from Swalecliffe & Chestfield Community Association Club	10,000	6,000
	35,061	23,118
<b>Administrative expenses</b>		
Wages and salaries	17,727	19,828
Employer's NI contributions	187	446
Employers Allowance	(187)	(446)
Committee Members Fees	-	320
Rent	3,750	3,750
Water rates	114	3,281
Insurance	2,061	2,054
Light and heat	11,418	8,356
Cleaning and laundry	959	808
Waste disposal	1,305	965
General repairs and maintenance	2,424	406
Renewal of facilities	-	3,618
Alarm, Security & Fire Protection	886	280
Printing, postage and stationery	339	521
Telephone and internet	1,118	1,114
Computer costs	360	122
Hire of equipment	-	64
Council members fees	2,090	-
Accountancy	1,795	1,450
Bank charges	424	351
Subscriptions and licence	-	180
Depreciation on FF & Equipment	210	527
<b>Other operating income</b>		
Government grants - Council	13,093	17,000
Government grant - Job retention scheme	6,430	8,057
	19,523	25,057
<b>Operating Surplus / ( Deficit)</b>	7,604	180
<b>Interest receivable</b>	94	118
Bank deposit interest	94	118
<b>Net Surplus / ( Deficit)</b>	7,698	298

# SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Balance sheet  
as at 31 December 2021

	2021	2020
Notes	£	£
<b>Fixed assets</b>		
Tangible assets	2	130,321
<b>Current assets</b>		
Debtors	3	25,658
Cash at bank and in hand		52,303
	83,605	77,961
<b>Current liabilities (note 4)</b>		
Trade creditors	155	262
Other creditors	2,502	1,101
Accruals	1,795	1,450
	4,452	2,813
<b>Net current assets</b>	83,056	75,148
<b>Total assets less current liabilities</b>	213,377	205,679
<b>Capital account</b>		
Brought forward at 1 January 2021	149,229	148,931
Surplus / ( Deficit) for the year	7,698	298
Retained Surpluses	156,927	149,229
Grants Received	56,450	56,450
	213,377	205,679

Approved by the Committee and signed on its behalf by

D Pankhurst  
Chairman

Date: 22/10/22

P White  
Secretary

Date: 22/10/22

**SWALECILFFE AND CHESTFIELD COMMUNITY ASSOCIATION**  
**Notes to the accounts**  
**for the year ended 31 December 2021**

2. Tangible assets	Land and Fixtures buildings Fittings & freehold Equipment	£	£	£	Total	Cost		Depreciation		Net book values		The Freehold property and Fixtures & fittings are used for charitable purposes and are not held for investment gain.	3.	Debtors	Amount owed by Swalecliffe & Chestfield Association Club	Other debtors	Prepayments and accrued income	4.	Current liabilities	Creditors	Other creditors	Accruals and deferred income	£	2021	£	2020		
						At 1 January 2021	At 31 December 2021	At 1 January 2021	At 31 December 2021	At 1 January 2021	At 31 December 2021																At 1 January 2021	At 31 December 2021
						129,389	129,389	-	36,449	-	36,659				2,621	1,282	-	3,903			155	2,502	1,795	4,452	£	2021	£	2020
						129,389	129,389	-	36,449	-	36,659				13,169	4,386	8,103	25,658			262	1,101	1,450	2,813	£	2020	£	2020



**SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB**

**Accounts**

**for the year ended 31 December 2021**

**SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB**

**Club Information**

Chairman  
Secretary

G Cooper

P White

E Brain

J Robinson

K Kemp

S Butler

**Committee**

The Bubb Sherwin Partnership Limited

Chartered Certified Accountants

100 High Street

Whitstable

Kent

CT5 1AT

**Club address**

19 St John's Road

Whitstable

Kent

CT5 2QU

**Bankers**

Barclays Bank plc

65-67 Whitstable High Street

Whitstable

Kent

CT5 2QU

**Solicitors**

Girtings

3-6 Dane John

Canterbury

Kent

CT1 2UG

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# SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

## Report of the Committee

for the year ended 31 December 2021

## Introduction

The club is governed by the constitution and rules.

The objective of the club is to promote and provide facilities for social intercourse and recreation for the benefit of its members.

## Committee members

G Cooper - Chairman  
P White - Secretary  
E Brain  
J Robinson  
K Kemp  
S Butler

## Appointment of members of the committee

The officers are elected by an annual general meeting of members for a period of three years.

## Associated organisations

The Club acts independently.

The Club is associated with Swalecliffe and Chestfield Community Association.

## Financial review and developments

2021	2020
19,834	6,422
The Club has generated a surplus of income over expenditure (this includes government grants amounting to £23446).	
The 2020 amount takes account of government grants of £33,788.	

Less: Donations

Surplus/(Deficit) for the year

10,000	6,000
9,834	422

## Committee's responsibilities

The committee of the club is required to prepare, for each financial year, accounts which give a true and fair view of the state of the Club and the results of the Club for that period. In preparing these financial statements, the Committee is required to:

1. select suitable accounting policies and then apply them consistently;
2. make suitable judgement and estimates that are reasonable and prudent;
3. state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed in the financial statements; and
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the club and which enable them to ensure that the financial statements comply with the statutory requirements and with the Constitution and Rules. They are also responsible for safeguarding the assets of the Club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Committee and signed as authorised on their behalf:

G Cooper  
Chairman

Date 22/10/22

P White  
Secretary

Date 22/10/22

SWALECCLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Accountants' Report on the Unaudited Accounts

for the year ended 31 December 2021

The Balance sheet and Income and Expenditure account for Swalecliffe and Chestfield Community Association Club have been prepared from the accounting records and information and explanations supplied to us and they are in accordance therewith.

*The Balance Sheet - Polishing 199*

The Bubb Sherwin Partnership Limited

Chartered Certified Accountants

100 High Street

Whitstable

Kent

CT5 1AT

# SWALECILIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Income & Expenditure account  
for the year ended 31 December 2021

	2021	2020
<b>Income</b>	<b>£</b>	<b>£</b>
Refreshments	86,469	51,906
<b>Direct Expenditure</b>		
Opening stock	3,000	6,345
Bar purchases	39,765	21,197
Entertainment	6,095	2,875
Childrens party costs	-	10
Fruit machine rental	598	299
Pool table rental	390	195
Lottery ticket purchases	-	724
Casual wages	327	224
	<u>50,175</u>	<u>31,869</u>
Closing stock	(6,150)	(3,000)
<b>Gross profit</b>	<u>44,025</u>	<u>28,869</u>
		<u>23,037</u>
<b>Other expenses</b>		
Wages and salaries	39,801	44,709
Doorpersons wages	4,538	4,073
Employer's NI contributions	1,785	1,707
Employers Allowance	(1,785)	(1,707)
Staff Pension Costs	-	15
Committee Members Fees	-	160
Laundry and Cleaning	209	18
General repairs and maintenance	311	1,298
Printing, postage and stationery	109	172
Stocktaking	460	(155)
Accountancy	1,945	1,370
Bank charges	1,755	1,504
Sundry expenses	-	85
Licences and Subscriptions	547	158
Depreciation on FF & Equipment	466	530
Profits/losses on disp of tangibles	-	180
	<u>(50,141)</u>	<u>(54,117)</u>
	<u>(7,697)</u>	<u>(31,080)</u>

**SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB**

Other operating income			
Fruit Machines	2,784	997	
Pool table	-	-	
Lottery income	300	500	
Government grant - Council	13,093	10,000	
Government Grant - Job retention scheme	10,353	23,788	
Membership & visitors fees	873	2,035	
<b>Operating Surplus</b>	<b>27,403</b>	<b>37,320</b>	
Other income and expenses			
Interest receivable	128	182	
Bank deposit interest			
Donations to Swalecliffe & Chestfield Association	(10,000)	(6,000)	
<b>Net surplus</b>	<b>9,834</b>	<b>422</b>	



# SWALECCLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

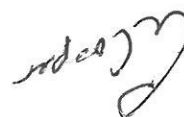
## Balance sheet as at 31 December 2021

	2021	2020
Notes	£	£
<b>Fixed assets</b>		
Tangible assets	2	1,946
<b>Current assets</b>		
Stocks	3	3,000
Debtors	4	1,564
Cash at bank and in hand		7,873
	20,330	12,437
Trade creditors	3,201	65
Other creditors	8,151	13,694
Accruals and deferred income	930	930
	12,282	14,689
<b>Net current assets/(liabilities)</b>	8,048	(2,252)
<b>Total assets less current liabilities</b>	9,994	160
<b>Capital account</b>		
Brought forward at 1 January 2021	160	(262)
Net surplus for the year	9,834	422
	9,994	160

Approved by the Committee and signed on its behalf by:

G Cooper  
Chairman

Date: 22/10/22



P White  
Secretary



Date: 22/10/22

**SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB**  
**Notes to the accounts**  
**for the year ended 31 December 2021**

**1. Accounting policies**

The accounts have been prepared in accordance with applicable accounting standards in respect of all material items and the following policies have been used consistently:-

**1.1. Accounting convention**  
 The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**1.2. Sales**  
 Sales income represents the total value, excluding value added tax, of sales made during the year.

**1.3. Tangible fixed assets and depreciation**  
 Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	Straight Line basis over 8 years
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**1.4. Stock**  
 Stock is valued at the lower of cost and net realisable value.

**1.5. Employees**

The average number of staff employed by the club during the financial year was:

	<b>2021</b>	<b>2020</b>
Bar Staff	<u>4</u>	<u>4</u>

**Notes to the accounts**  
**for the year ended 31 December 2021**

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# SWALECCLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

## Notes to the accounts

for the year ended 31 December 2021

5. Current liabilities		
	2021	2020
	£	£
Trade creditors	3,201	65
Taxes and social security costs	5,393	525
Amounts owed to Swalecliffe & Chestfield Community Assoc.	2,621	13,169
Other creditors	137	-
Accruals and deferred income	930	930
	<u>12,282</u>	<u>14,689</u>
Funds retained for future projects amounting to £930 (31 December 2020 - £930) are included in		
Accruals and deferred income above.		
The taxes and social security costs includes £4822 relating to the vat owed at the year end for the quarter		
to 31 December 2021.		
The vat payable by the club for the year is as set out below:		
Quarter to	2021	2020
	£	£
March	(163)	2,792
June	1,039	(701)
September	3,447	1,219
December	4,822	525