

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Accounts

for the year ended 31 December 2022

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Contents

	Page
Report of the Committee	1 - 2
Accountants' report	3
Income & expenditure account	4
Balance sheet	5
Notes to the accounts	6

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Association Information

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

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Report of the Committee for the year ended 31 December 2022

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
E Patterson

Appointment of members of the committee

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

Financial Review and developments

	2021	2020
The Association has generated a surplus / (deficit) in the year	<u>4,631</u>	<u>7,698</u>

The accounts surplus takes into account a donation of £10,000 (£10,000 for the year ending 31 December 2021) from the club and government grants amounting to £4,000 (£19,523 for the year ending 31 December 2021).

The net amount of VAT paid to HM Revenue and Customs for the year to 31 December 2022 amounted to £9012 (£7033 for the year ending 31 December 2021). This consists of vat payable in respect of the Club £15,488 and vat recoverable in respect of the association (£6,476).

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

The nationwide account was closed in the year and the funds transferred to the Barclays Premium account. Funds on hand at the Barclays Premium account amounted to £46,105 at 31 December 2022 and £29 at 31 December 2021

Associated organisations

The Association acts independently.

The Association is associated with Swalecliffe 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 21st MARCH 2023

P White
Secretary



Date 21/03/23

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Accountants' Report on the Unaudited Accounts

for the year ended 31 December 2022

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 Bubb Sherwin Partnership Ltd

The Bubb 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 2022

	2022		2021	
	£	£	£	£
Hall Bookings		54,088		23,843
Bowling Club		2,071		771
Subs & affiliation fees		2,002		447
Donations from Swalecliffe & Chestfield Community Association Club		10,000		10,000
Other sales income		100		-
		<u>68,261</u>		<u>35,061</u>
Administrative expenses				
Wages and salaries	24,663		17,727	
Employer's NI contributions	186		187	
Employers Allowance	(186)		(187)	
Staff pension costs	33		-	
Committee Members Fees	80		2,090	
Rent	3,750		3,750	
Water rates	2,858		114	
Insurance	2,144		2,061	
Light and heat	8,570		11,418	
Cleaning and laundry	3,397		959	
Waste disposal	2,039		1,305	
General repairs and maintenance	1,994		2,424	
Building work inc. installation of emergency doors	13,073		-	
Alarm, Security & Fire Protection	391		886	
Printing, postage and stationery	299		339	
Advertising	56		-	
Telephone and internet	1,298		1,118	
Computer costs	153		360	
Accountancy	1,875		1,795	
Bank charges	606		424	
Sundry expenses	70		-	
Depreciation on FF & Equipment	405		210	
		<u>(67,754)</u>		<u>(46,980)</u>
Other operating income				
Government grants - Council	4,000		13,093	
Government grant - Job retention scheme	-		6,430	
		<u>4,000</u>		<u>19,523</u>
Operating Surplus / (Deficit)		<u>4,507</u>		<u>7,604</u>
Interest receivable				
Bank deposit interest	124		94	
		<u>124</u>		<u>94</u>
Net Surplus / (Deficit)		<u><u>4,631</u></u>		<u><u>7,698</u></u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

**Balance sheet
as at 31 December 2022**

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		131,477		130,321
Current assets					
Debtors	3	10,956		3,903	
Cash at bank and in hand		80,561		83,605	
		<u>91,517</u>		<u>87,508</u>	
Current liabilities (note 4)					
Trade creditors		190		155	
Other creditors		2,921		2,502	
Accruals		1,875		1,795	
		<u>4,986</u>		<u>4,452</u>	
Net current assets			<u>86,531</u>		<u>83,056</u>
Total assets less current liabilities			<u>218,008</u>		<u>213,377</u>
Capital account					
Brought forward at 1 January 2022			156,927		149,229
Surplus / (Deficit) for the year			4,631		7,698
Retained Surpluses			161,558		156,927
Grants Received			56,450		56,450
			<u>218,008</u>		<u>213,377</u>

Approved by the Committee and signed on its behalf by

D Pankhurst
Chairman

D. Pankhurst

Date: 21st MARCH 2023

P White
Secretary

[Signature]

Date: 21/03/23

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Notes to the accounts

for the year ended 31 December 2022

2. Tangible assets	Land and buildings freehold	Fixtures Fittings & Equipment	Total
	£	£	£
Cost			
At 1 January 2022	129,389	37,591	166,980
Additions	-	1,561	1,561
At 31 December 2022	129,389	39,152	168,541
Depreciation			
At 1 January 2022	-	36,659	36,659
Charge for the year	-	405	405
At 31 December 2022	-	37,064	37,064
Net book values			
At 31 December 2022	129,389	2,088	131,477
At 31 December 2021	129,389	932	130,321

The Freehold property and Fixtures & fittings are used for charitable purposes and are not held for investment gain.

3. Debtors	2022	2021
	£	£
Trade debtors	683	-
Amount owed by Swalecliffe & Chestfield Association Club	9,185	2,621
Other debtors	1,088	1,282
	<u>10,956</u>	<u>3,903</u>
4. Current liabilities	2022	2021
	£	£
Creditors	190	155
Other creditors	2,921	2,502
Accruals and deferred income	1,875	1,795
	<u>4,986</u>	<u>4,452</u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Accounts

for the year ended 31 December 2022

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Club Information

Committee	G Cooper	Chairman
	P White	Secretary
	E Brain	
	J Robinson	
	K Kemp	
	A Hirst	
Accountants	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	Girlings 3-6 Dane John Canterbury Kent CT1 2UG	

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Contents

	Page
Report of the Committee	1 - 2
Accountants' report	3
Income & Expenditure account	4 - 5
Balance sheet	6
Notes to the accounts	7 - 8

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Report of the Committee

for the year ended 31 December 2022

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
A Hirst

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

	2022	2021
The Club has generated a surplus of income over expenditure Including government grants of £0. (31 December 2021 - £23446).	3,823	19,834
Less: Donations	10,000	10,000
Surplus/(Deficit) for the year	<u>(6,177)</u>	<u>9,834</u>

Funds retained for future projects amount to £930 (31 December 2021 - £930).

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

The vat paid by the club for the year is as set out below:

Quarter to	2022	2021
	£	£
March	3,717	(163)
June	3,996	1,039
September	5,143	3,447
December	<u>2,632</u>	<u>4,822</u>

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 *ACTING*

D. J. Parkhill

Date *21st MARCH 2023*

P White
Secretary

[Signature]

Date *21/03/23*

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Accountants' Report on the Unaudited Accounts

for the year ended 31 December 2022

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 Bubb Sherwin Partnership Limited

Chartered Certified Accountants
100 High Street
Whitstable
Kent
CT5 1AT

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Income & Expenditure account for the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Income				
Refreshments		164,791		86,469
Direct Expenditure				
Opening stock	6,150		3,000	
Bar purchases	70,892		39,765	
Entertainment	13,225		6,095	
Event costs	401		-	
Fruit machine rental	1,456		598	
Pool table rental	520		390	
Casual wages	-		327	
	<u>92,644</u>		<u>50,175</u>	
Closing stock	<u>(7,300)</u>		<u>(6,150)</u>	
		85,344		44,025
Gross profit		<u>79,447</u>		<u>42,444</u>
Other expenses				
Wages and salaries	57,955		39,801	
Doorpersons wages	6,315		4,538	
Employer's NI contributions	2,244		1,785	
Employers Allowance	(2,244)		(1,785)	
Staff Pension Costs	100		-	
Laundry and Cleaning	299		209	
General repairs and maintenance	2,884		311	
Renewal of Security Equipment	1,138		-	
Security costs	300		-	
Replacement of air conditioning	6,294		-	
Printing, postage and stationery	300		109	
Stocktaking	630		460	
Accountancy	1,720		1,945	
Bank charges	3,114		1,755	
Licences and Subscriptions	1,719		547	
Depreciation on FF & Equipment	<u>435</u>		<u>466</u>	
		(83,203)		(50,141)
		<u>(3,756)</u>		<u>(7,697)</u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Other operating income			
Fruit Machines	4,470	2,784	
Pool table	-	-	
Lottery income	600	300	
Government grant - Council	-	13,093	
Government Grant - Job retention scheme	-	10,353	
Membership & visitors fees	2,216	873	
	<u>7,286</u>		<u>27,403</u>
Operating Surplus	3,530		19,706
Other income and expenses			
Interest receivable			
Bank deposit interest	293	128	
	<u>293</u>		<u>128</u>
	3,823		19,834
Donations to Swalecliffe & Chestfield Association	(10,000)		(10,000)
Net (deficit)/surplus	<u>(6,177)</u>		<u>9,834</u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Balance sheet as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	2		1,511		1,946
Current assets					
Stocks	3	7,300		6,150	
Debtors	4	4,493		-	
Cash at bank and in hand		8,803		14,180	
		<u>20,596</u>		<u>20,330</u>	
Trade creditors		4,099		3,201	
Other creditors		13,261		8,151	
Accruals and deferred income		930		930	
		<u>18,290</u>		<u>12,282</u>	
Net current assets			<u>2,306</u>		<u>8,048</u>
Total assets less current liabilities			<u><u>3,817</u></u>		<u><u>9,994</u></u>
Capital account					
Brought forward at 1 January 2022			9,994		160
Net (deficit)/surplus for the year			(6,177)		9,834
			<u><u>3,817</u></u>		<u><u>9,994</u></u>

Approved by the Committee and signed on its behalf by:

G Cooper
Chairman *ACTING*

D. J. Pankhurst

P White
Secretary

[Signature]

Date: 21st MARCH 2023

Date: 21/03/23

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Notes to the accounts for the year ended 31 December 2022

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:

	2022	2021
Bar Staff	<u>4</u>	<u>4</u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Notes to the accounts
for the year ended 31 December 2022

2. Tangible assets	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 January 2022	27,809	27,809
At 31 December 2022	27,809	27,809
Depreciation		
At 1 January 2022	25,863	25,863
Charge for the year	435	435
At 31 December 2022	26,298	26,298
Net book values		
At 31 December 2022	1,511	1,511
At 31 December 2021	1,946	1,946
3. Stocks	2022	2021
	£	£
Bar Stock	7,300	6,150
4. Debtors	2022	2021
	£	£
Uncleared credits and cash not yet banked	4,493	-
5. Current liabilities	2022	2021
	£	£
Trade creditors	4,099	3,201
Taxes and social security costs	3,939	5,393
Amounts owed to Swalecliffe & Chestfield Community Assoc.	9,185	2,621
Other creditors	137	137
Accruals and deferred income	930	930
	18,290	12,282

Funds retained for future projects amounting to £930 (31 December 2021 - £930) are included in Accruals and deferred income above.