

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Accounts

for the year ended 31 December 2023

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Club Information

Committee	A Hirst	Chairman
	P White	Secretary
	E Brain	
	J Robinson	
	K Kemp	
	C Jarvis	
Accountants	The Bubb Sherwin Partnership Limited Chartered Certified Accountants 100 High Street Whitstable Kent CT5 1AZ	
Club address	19 St John's Road Whitstable Kent CT5 2QU	
Bankers	Barclays Bank plc	
Solicitors	Girlings 3-6 Dane John Canterbury Kent CT1 2UG	

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

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SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Report of the Committee **for the year ended 31 December 2023**

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

A Hirst - Chairman
P White - Secretary
E Brain
J Robinson
K Kemp
C Jarvis

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

	2023	2022
The Club has generated a surplus of income over expenditure	29,213	3,823
Less: Donations	20,000	10,000
Surplus/(Deficit) for the year	<u>9,213</u>	<u>(6,177)</u>

Funds retained for future projects amount to £930 (31 December 2022 - £930)

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

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

Quarter to	2023	2022
	£	£
March	5,003	3,717
June	5,765	3,996
September	4,694	5,143
December	6,386	2,632

Committee's responsibilities

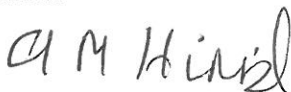
The committee of the club is required to prepare, for each financial year, accounts which give a true and fair view of the state of the Club and the results of the Club for that period. In preparing these financial statements, the Committee is required to:

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:

A Hirst
Chairman



Date 11.06.24.

P White
Secretary



Date 11/04/24

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Accountants' Report on the Unaudited Accounts

for the year ended 31 December 2023

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 2023**

	2023		2022	
	£	£	£	£
Income				
Refreshments		193,766		164,791
Direct Expenditure				
Opening stock	7,300		6,150	
Bar purchases	75,863		70,892	
Entertainment	13,330		13,225	
Event costs	671		401	
Fruit machine rental	1,196		1,456	
Pool table rental	780		520	
Lottery Ticket Purchases	484		-	
	<u>99,624</u>		<u>92,644</u>	
Closing stock	<u>(6,778)</u>		<u>(7,300)</u>	
		<u>92,846</u>		<u>85,344</u>
Gross profit		100,920		79,447
Other expenses				
Wages and salaries	62,638		57,955	
Doorpersons wages	6,534		6,315	
Employer's NI contributions	2,363		2,244	
Employers Allowance	(2,363)		(2,244)	
Staff Pension Costs	103		100	
Laundry and Cleaning	253		299	
General repairs and maintenance	3,533		2,884	
Renewal of Security Equipment	-		1,138	
Security costs	300		300	
Replacement of air conditioning	-		6,294	
Printing, postage and stationery	95		300	
Stocktaking	660		630	
Accountancy	2,150		1,720	
Bank charges	3,828		3,114	
Licences and Subscriptions	1,422		1,719	
Depreciation on FF & Equipment	440		435	
		<u>(81,956)</u>		<u>(83,203)</u>
		18,964		(3,756)

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Other operating income

Fruit Machines	7,062	4,470	
Pool table	-	-	
Lottery income	900	600	
Government grant - Council	-	-	
Government Grant - Job retention scheme	-	-	
Membership & visitors fees	1,950	2,216	
	<u>9,912</u>	<u>7,286</u>	
Operating Surplus	28,876	3,530	

Other income and expenses

Interest receivable

Bank deposit interest	337	293	
	<u>337</u>	<u>293</u>	
			<u>3,823</u>

Donations to Swalecliffe & Chestfield Association	(20,000)	(10,000)	
Net (deficit)/surplus	<u><u>9,213</u></u>	<u><u>(6,177)</u></u>	

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

Balance sheet as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,071		1,511
Current assets					
Stocks	3	6,778		7,300	
Debtors	4	4,726		4,493	
Cash at bank and in hand		14,239		8,803	
		<u>25,743</u>		<u>20,596</u>	
Current Liabilities					
Trade creditors		5,119		4,099	
Other creditors		7,735		13,261	
Accruals and deferred income		930		930	
		<u>13,784</u>		<u>18,290</u>	
Net current assets			<u>11,959</u>		<u>2,306</u>
Total assets less current					
Liabilities			<u>13,030</u>		<u>3,817</u>
Capital account					
Brought forward at 1 January 2023			3,817		9,994
Net (deficit)/surplus for the year			<u>9,213</u>		<u>(6,177)</u>
			<u>13,030</u>		<u>3,817</u>

Approved by the Committee and signed on its behalf by:

A Hirst
Chairman

A M Hirst

Date: 11.04.24

P White
Secretary

P White

Date: 11/04/24

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

**Notes to the accounts
for the year ended 31 December 2023**

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

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:

	2023	2022
Bar Staff	<u>4</u>	<u>4</u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION CLUB

**Notes to the accounts
for the year ended 31 December 2023**

2. Tangible assets	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 January 2023	27,809	27,809
At 31 December 2023	27,809	27,809
Depreciation		
At 1 January 2023	26,298	26,298
Charge for the year	440	440
At 31 December 2023	26,738	26,738
Net book values		
At 31 December 2023	1,071	1,071
At 31 December 2022	1,511	1,511
3. Stocks	2023	2022
	£	£
Bar Stock	6,778	7,300
4. Debtors	2023	2022
	£	£
Uncleared credits and cash not yet banked	4,726	4,493
5. Current liabilities	2023	2022
	£	£
Trade creditors	5,119	4,099
Taxes and social security costs	7,050	3,939
Amounts owed to Swalecliffe & Chestfield Community Assoc.	255	9,185
Other creditors	430	137
Accruals and deferred income	930	930
	13,784	18,290

Funds retained for future projects amounting to £930 (31 December 2022- £930) are included in Accruals and deferred income above.

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Accounts

for the year ended 31 December 2023

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SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Association Information

Committee	D Pankhurst	Chairman
	P White	Secretary
	P Sheldrake	Treasurer
	J Madden	
	D Roberts	
	E Patterson	
	R Abraham	
Registered Charity	Charity Number 302881	
Accountants	The Bubb Sherwin Partnership Limited Chartered Certified Accountants 100 High Street Whitstable Kent CT5 1AZ	
Association address	19 St John's Road Whitstable Kent CT5 2QU	
Bankers	Barclays Bank plc	
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 2023

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
R Abraham

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

	2023	2022
The Association has generated a surplus / (deficit) in the year	13,836	4,631

The accounts surplus takes into account a donation of £20,000 (£10,000 for the year ending 31 December 2022) from the club.

The net amount of VAT paid to HM Revenue and Customs for the year to 31 December 2023 amounted to £14,406 (£9,012 for the year ending 31 December 2022). This consists of vat payable in respect of the Club £21,848 and vat recoverable in respect of the association (£7,442).

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Funds on hand at the Barclays Premium account amounted to £67,659 at 31 December 2023 and £46,105 at 31 December 2022.

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 11TH APRIL 2024

P White
Secretary



Date

11/04/24.

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Accountants' Report on the Unaudited Accounts

for the year ended 31 December 2023

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The Bubb Sherwin Partnership Limited

Chartered Certified Accountants
100 High Street
Whitstable
Kent
CT5 1AZ

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Income and Expenditure account for the year ended 31 December 2023

	2023	2022
Hall Bookings	58,642	54,088
Bowling Club	2,840	2,071
Subs & affiliation fees	2,230	2,002
Donations from Swalecliffe & Chestfield		
Community Association Club	20,000	10,000
Other sales income	-	100
	83,712	68,261
Administrative expenses		
Wages and salaries	27,148	24,663
Employer's NI contributions	333	186
Employers Allowance	(333)	(186)
Staff pension costs	79	33
Committee Members Fees	-	80
Rent	3,750	3,750
Water rates	4,432	2,858
Insurance	2,417	2,144
Light and heat	10,622	8,570
Cleaning and laundry	3,486	3,397
Waste disposal	2,730	2,039
General repairs and maintenance (mainly new boiler, taps and other little repairs)	4,627	1,994
Building work inc. installation of emergency doors	5,749	13,073
Alarm, Security & Fire Protection	100	391
Printing, postage and stationery	504	299
Advertising	55	56
Telephone and internet	1,486	1,298
Computer costs	220	153
Accountancy	1,970	1,875
Bank charges	585	606
Sundry expenses	-	70
Depreciation on FF & Equipment	<u>584</u>	<u>405</u>
	<u>(70,544)</u>	<u>(67,754)</u>
Other operating income		
Government grants - Council	-	<u>4,000</u>
	<u>-</u>	<u>4,000</u>
Operating Surplus / (Deficit)	<u>13,168</u>	<u>4,507</u>
Interest receivable		
Bank deposit interest	<u>668</u>	<u>124</u>
	<u>668</u>	<u>124</u>
Net Surplus / (Deficit)	<u>13,836</u>	<u>4,631</u>

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Balance sheet as at 31 December 2023

	Notes	2023	2022
Fixed assets			
Tangible assets	2	132,313	131,477
Current assets			
Debtors	3	3,633	10,956
Cash at bank and in hand		<u>102,472</u>	<u>80,561</u>
		<u>106,105</u>	<u>91,517</u>
Current liabilities (note 4)			
Trade creditors		1,561	190
Other creditors		3,043	2,921
Accruals		<u>1,970</u>	<u>1,875</u>
		<u>6,574</u>	<u>4,986</u>
Net current assets		<u>99,531</u>	<u>86,531</u>
Total assets less current liabilities		<u>231,844</u>	<u>218,008</u>
Capital account			
Brought forward at 1 January 2023		161,558	156,927
Surplus / (Deficit) for the year		13,836	4,631
Retained Surpluses		175,394	161,558
Grants Received		<u>56,450</u>	<u>56,450</u>
		<u>231,844</u>	<u>218,008</u>

Approved by the Committee and signed on its behalf by

D Pankhurst
Chairman

D Pankhurst

Date:

11TH APRIL 2024

P White
Secretary

P White

Date:

11/07/24.

SWALECLIFFE AND CHESTFIELD COMMUNITY ASSOCIATION

Notes to the accounts for the year ended 31 December 2023

2. Tangible assets	Land and buildings freehold	Fixtures Fittings & Equipment	Total
	£	£	£
Cost			
At 1 January 2023	129,389	39,152	168,541
Additions		1,420	1,420
At 31 December 2023	<u>129,389</u>	<u>40,572</u>	<u>169,961</u>
Depreciation			
At 1 January 2023	-	37,064	37,064
Charge for the year		584	584
At 31 December 2023	<u>—</u>	<u>37,648</u>	<u>37,648</u>
Net book values			
At 31 December 2023	<u>129,389</u>	<u>2,924</u>	<u>132,313</u>
At 31 December 2022	<u>129,389</u>	<u>2,088</u>	<u>131,477</u>

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

3. Debtors	2023 £	2022 £
Trade debtors	1,045	683
Amount owed by Swalecliffe & Chestfield Association Club	255	9,185
Other debtors	2,333	1,088
	<u>3,633</u>	<u>10,956</u>

4. Current liabilities	2023 £	2022 £
Creditors	1,561	190
Other creditors	3,043	2,921
Accruals and deferred income	1,970	1,875
	<u>6,574</u>	<u>4,986</u>