

Swalecliffe And Chestfield Community Association
Accounts
For The Year Ended 31 December 2024

THE BUBB SHERWIN PARTNERSHIP LTD

Swalecliffe And Chestfield Community Association
Contents

	Page
Details	1
Report of the Committee	2
Accountants' report	3
Service Charge income and expenditure account	4
Service Charge Balance Sheet	5
Notes to the Service Charge Accounts	6

Swalecliffe And Chestfield Community Association

Details

For The Year Ended 31 December 2024

Association:	Swalecliffe And Chestfield Community Association
Registered Charity:	Charity Number 302881
Address:	19 St John's Road Whitstable Kent CT5 2QU
Committee:	D Pankhurst - Chairman P White - Secretary K Thorn - Treasurer J Madden D Roberts E Patterson R Abraham
Accountants:	THE BUBB SHERWIN PARTNERSHIP LTD 100 High Street Whitstable Kent CT5 1AZ
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 2024

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
K Thorn - Treasurer
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

	2024	2023
The Association has generated a surplus / (deficit) in the year	23,296	13,836

The net amount of VAT paid to HM Revenue and Customs for the year to 31 December 2024 amounted to £17,694 (£14,406 for the year ending 31 December 2023). This consists of vat payable in respect of the Club £26,704 and vat recoverable in respect of the association (£9,010).

Funds on hand at the Barclays Premium account amounted to £104,051 at 31 December 2024 and £67,659 at 31 December 2023.

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:

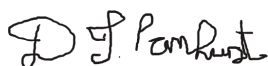
1. Select suitable accounting policies and then apply them consistently,
2. Make suitable judgements and estimates that are reasonable and prudent;
3. State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed in 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)

P White (Secretary)



16 / 04 / 2025

Signature and Date



16 / 04 / 2025

Signature and Date

Swalecliffe And Chestfield Community Association
Accountants' Report on the Unaudited Accounts
For The Year Ended 31 December 2024

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

100 High Street
Whitstable
Kent
CT5 1AZ

Talha Mufti

Signature

Swalecliffe And Chestfield Community Association
Profit and Loss Account
For The Year Ended 31 December 2024

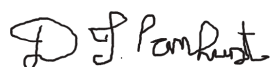
	2024	2023
	£	£
Turnover		
Hall Bookings	61,018	58,642
Bowling Club	4,969	2,840
Subs & affiliation fees	2,435	2,230
Community Association Club	40,000	20,000
	108,422	83,712
Expenditure		
Wages and salaries	33,223	27,148
Employer's NI contributions	858	333
Employers Allowance	(858)	(333)
Staff pension costs	165	79
Legal and professional	180	-
Rent	3,750	3,750
Water rates	1,683	4,432
Insurance	2,392	2,417
Light and heat	17,952	10,622
Cleaning and laundry	4,046	3,486
Waste disposal	2,698	2,730
General repairs and maintenance	2,558	4,627
Building work inc. installation of emergency doors	10,286	5,749
Alarm, Security & Fire Protection	2,220	100
Printing, postage and stationery	417	504
Advertising	-	55
Telephone and internet	1,462	1,486
Computer costs	280	220
Accountancy	1,990	1,970
Bank charges	552	585
Sundry expenses	92	-
Depreciation on FF & Equipment	670	584
	86,616	70,544
Operating Surplus / (Deficit)	21,806	13,168
Interest receivable		
Bank deposit interest	1,490	668
NET SURPLUS/ (DEFICIT)	23,296	13,836

Swalecliffe And Chestfield Community Association
Balance Sheet
For The Year Ended 31 December 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	2		132,308		132,313
CURRENT ASSETS					
Cash at bank and in hand		135,059		102,472	
Debtors	3	2,851		3,633	
		<u>137,910</u>		<u>106,105</u>	
CURRENT LIABILITIES					
Creditors	4	15,079		6,574	
		<u>15,079</u>		<u>6,574</u>	
NET CURRENT ASSETS			<u>122,831</u>		<u>99,531</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>255,139</u>		<u>231,844</u>
CAPITAL ACCOUNT					
Balance b/f as at 1st January 2024			175,394		161,558
Surplus / (Deficit) for the year			23,296		13,836
Retained Surplus			<u>198,689</u>		<u>175,394</u>
Grants received			56,450		56,450
BALANCE CARRIED FORWARD			<u>255,139</u>		<u>231,844</u>

Approved by the Committee and signed on its behalf by

D Pankhurst (Chairman)



16 / 04 / 2025

Signature and Date

P White (Secretary)



16 / 04 / 2025

Signature and Date

Swalecliffe And Chestfield Community Association
Notes to the Accounts
For The Year Ended 31 December 2024

1. Accounting Policy

Basis of preparation

The service charge accounts have been prepared in accordance with the provisions in the lease and on the accruals basis.

2. Tangible Fixed Assets

	Land & Building Freehold	Fixture Fittings & Equipment	Total
	£	£	£
Cost B/F	129,389	40,572	169,961
Additions	-	665	665
	129,389	41,237	170,626
Depreciation B/F	-	37,648	37,648
Depreciation charge for the year	-	670	670
	-	38,318	38,318
Net book value as at 31st December 2024	129,389	2,919	132,308
Net book value as at 31st December 2023	129,389	2,924	132,313

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

3. Debtors

	2024	2023
	£	£
Trade debtors	594	1,045
Amount owed by Swalecliffe & Chestfield Association Club	-	255
Other debtors	2,257	2,333
	2,851	3,633

4. Creditors

	2024	2023
	£	£
Trade creditors	1,669	1,561
Other creditors	2,251	3,043
Accruals and deferred income	2,071	1,970
Amount owed to Swalecliffe & Chestfield Association Club	9,088	-
	15,079	6,574

Swalecliffe And Chestfield Community Association Club
Accounts
For The Year Ended 31 December 2024

THE BUBB SHERWIN PARTNERSHIP LTD

Swalecliffe And Chestfield Community Association Club
Contents

	Page
Details	1
Report of the Committee	2
Accountants' report	3
Service Charge income and expenditure account	4
Service Charge Balance Sheet	5
Notes to the Service Charge Accounts	6-7

Swalecliffe And Chestfield Community Association Club

Details

For The Year Ended 31 December 2024

Association:	Swalecliffe And Chestfield Community Association Club
Address:	19 St John's Road Whitstable Kent CT5 2QU
Committee:	A Hirst - Chairman P White - Secretary E Brain J Robinson K Kemp C Jarvis
Accountants:	THE BUBB SHERWIN PARTNERSHIP LTD 100 High Street Whitstable Kent CT5 1AZ
Bankers:	Barclays Bank plc
Legal Advisors :	Girlings Solicitors 3-6 Dane John Canterbury Kent CT1 2UG

Swalecliffe And Chestfield Community Association Club
Report of the Committee
For The Year Ended 31 December 2024

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 Association acts independently.

The Association is associated with Swalecliffe and Chestfield Community Association.

Financial Review and developments

The Association has generated a surplus / (deficit) in the year

Less: Donations

Surplus/(Deficit) for the year

2024	2023
46,434	29,213
(40,000)	(20,000)
<u>6,434</u>	<u>9,213</u>

Funds retained for future projects amount to £930 (31 December 2023 - £930)

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

2024	2023
£	£
5,253	5,003
6,300	5,765
6,476	4,694
5,646	6,386
<u>23,674</u>	<u>21,848</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:

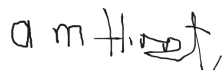
1. Select suitable accounting policies and then apply them consistently,
2. Make suitable judgements and estimates that are reasonable and prudent;
3. State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed in 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 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)

P White (Secretary)



16 / 04 / 2025

Signature and Date



16 / 04 / 2025

Signature and Date

Swalecliffe And Chestfield Community Association Club
Accountants' Report on the Unaudited Accounts
For The Year Ended 31 December 2024

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

100 High Street
Whitstable
Kent
CT5 1AZ

Talha Mufti

Signature

Swalecliffe And Chestfield Community Association Club
Profit and Loss Account
For The Year Ended 31 December 2024

	2024 £	2023 £
Turnover		
Refreshments	231,336	193,766
	231,336	193,766
Direct Expenditure		
Opening stock	6,778	7,300
Bar purchases	94,276	75,863
Entertainment	14,310	13,330
Event costs	504	671
Fruit machine rental	1,552	1,196
Pool table rental	898	780
Lottery Ticket Purchases	1,338	484
Closing stock	(8,090)	(6,778)
	111,566	92,846
Gross profit	119,770	100,920
Expenditure		
Wages and salaries	70,301	62,638
Doorpersons wages	7,354	6,534
Employer's NI contributions	3,668	2,363
Employers Allowance	(3,668)	(2,363)
Staff Pension Costs	630	103
Laundry and Cleaning	810	253
General repairs and maintenance	1,336	3,533
Security costs	300	300
Printing, postage and stationery	435	95
Stocktaking	660	660
Accountancy	1,720	2,150
Bank charges	4,480	3,828
Licences and Subscriptions	1,631	1,422
Depreciation on FF & Equipment	412	440
	90,069	81,956
Operating Surplus / (Deficit)	29,701	18,964
Other operating income		
Fruit machines	12,086	7,062
Door money	925	-
Lottery income	1,200	900
Membership & visitors fees	2,060	1,950
Other income	140	-
	16,411	9,912
Interest receivable		
Bank deposit interest	322	337
Donations to Swalecliffe & Chestfield Association	(40,000)	(20,000)
NET SURPLUS/ (DEFICIT)	6,434	9,213

Swalecliffe And Chestfield Community Association Club

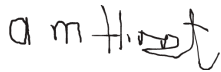
Balance Sheet

For The Year Ended 31 December 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	2		<u>1,107</u>		<u>1,071</u>
CURRENT ASSETS					
Cash at bank and in hand		14,865		14,239	
Stocks	3	8,090		6,778	
Debtors	4	<u>12,078</u>		<u>4,726</u>	
		35,033		25,743	
CURRENT LIABILITIES					
Creditors	5	<u>16,676</u>		<u>13,784</u>	
		16,676		13,784	
NET CURRENT ASSETS			<u>18,357</u>		<u>11,959</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>19,464</u>		<u>13,030</u>
CAPITAL ACCOUNT					
Balance b/f as at 1st January 2024			13,030		3,817
Surplus / (Deficit) for the year			6,434		9,213
BALANCE CARRIED FORWARD			<u>19,464</u>		<u>13,030</u>

Approved by the Committee and signed on its behalf by

A Hirst (Chairman)



16 / 04 / 2025

Signature and Date

P White (Secretary)



16 / 04 / 2025

Signature and Date

Swalecliffe And Chestfield Community Association Club
Notes to the Accounts
For The Year Ended 31 December 2024

1. Accounting Policy

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:

	2024	2023
Bar Staff	4	4

	Fixture Fittings & Equipment £	Total £
Cost B/F	27,809	27,809
Additions in year	448	-
Total cost	<u>28,257</u>	<u>28,257</u>
Depreciation B/F	26,738	26,738
Depreciation charge for the year	412	-
	<u>27,150</u>	<u>27,150</u>
Net book value as at 31st December 2024	<u>1,107</u>	<u>1,107</u>
Net book value as at 31st December 2023	<u>1,071</u>	<u>1,071</u>

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

3. Stocks

	2024 £	2023 £
Bar Stocks	8,090	6,778
	<u>8,090</u>	<u>6,778</u>

Notes to the Accounts
For The Year Ended 31 December 2024

4. Debtors






	2024	2023
	£	£
Uncleared credits and cash not yet banked	2,990	4,726
Amounts owed by Swalecliffe & Chestfield Community Assoc.	9,088	-
	<u>12,078</u>	<u>4,726</u>

5. Creditors

	2024	2023
	£	£
Trade creditors	8,390	5,119
Taxes and social security costs	5,550	7,050
Amounts owed to Swalecliffe & Chestfield Community Assoc.	-	255
Other creditors	1,376	430
Accruals and deferred income	1,360	930
	<u>16,676</u>	<u>13,784</u>

Title	Swalecliffe Community Accounts YE 31/12/2024
File name	Association_Acc_s_2024.pdf and 1 other
Document ID	111c3c34ea4bbc23f633eebf68a18837932e6092
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history

 SENT	16 / 04 / 2025 11:06:09 UTC+1	Sent for signature to D Pankhurst (info@swalecliffecomcentre.co.uk), P White (info@swalecliffecomcentre.co.uk) and A Hirst (info@swalecliffecomcentre.co.uk) from haseeb@bsplaccountants.com IP: 185.16.206.124
 VIEWED	16 / 04 / 2025 11:40:32 UTC+1	Viewed by P White (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62
 SIGNED	16 / 04 / 2025 11:43:02 UTC+1	Signed by P White (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62
 VIEWED	16 / 04 / 2025 11:43:23 UTC+1	Viewed by A Hirst (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62
 VIEWED	16 / 04 / 2025 11:43:23 UTC+1	Viewed by A Hirst (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62

Title	Swalecliffe Community Accounts YE 31/12/2024
File name	Association_Acc_s_2024.pdf and 1 other
Document ID	111c3c34ea4bbc23f633eebf68a18837932e6092
Audit trail date format	DD / MM / YYYY
Status	<div><div></div>Signed</div>

Document history

<div> SIGNED</div>	<div>16 / 04 / 2025 11:45:01 UTC+1</div>	Signed by A Hirst (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62
<div> VIEWED</div>	<div>16 / 04 / 2025 11:45:12 UTC+1</div>	Viewed by D Pankhurst (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62
<div> SIGNED</div>	<div>16 / 04 / 2025 11:47:50 UTC+1</div>	Signed by D Pankhurst (info@swalecliffecomcentre.co.uk) IP: 81.149.52.62
<div> COMPLETED</div>	<div>16 / 04 / 2025 11:47:50 UTC+1</div>	The document has been completed.