

REGISTERED CHARITY NUMBER: 266434

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2018
FOR
ALLINGTON COMMUNITY ASSOCIATION

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

ALLINGTON COMMUNITY ASSOCIATION
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FOR THE YEAR ENDED 31 DECEMBER 2018

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ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the charity is to develop the community centre facilities to meet the ongoing needs of the local community and keep the community association building in good repair and compliant with current health and safety regulations. The charity meets these objectives by generating income through the provision of services and events for the local community.

Significant activities

The activities provided by the charity are varied. Its main income generating activities include social and recreational facilities for residents. Significant funds are also generated through membership income and discos, bingo, and the hall hire to local community groups. A play group is run for the benefit of local children and parents, generating funds through a mixture of self generated fees and local council funded contributions.

Public benefit

The charity runs for the public benefit by generating activities and events acting as a focal point, bringing the local community together.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The main achievements of the charity has been the modernization of the fixtures, fittings and equipment, which needs to be continued to keep up to date with the current regulations. This expenditure has been met without the funding of loans or overdrafts, but due to its increased use of its facilities donations have increased considerably.

FINANCIAL REVIEW

Financial position

The charity has had another slightly difficult year, but hopes profits will increase in the future. During the year the association has undertaken a surveyors valuation of the freehold property and fixed assets to ensure the assets are reflected at fair value, as a result the freehold property has been revalued to £480,000.

Principal funding sources

The principal funding sources are generated by unrestricted activities.

Reserves policy

The committee of trustees has established a policy whereby unrestricted funds will be used to provide for the ongoing future maintenance of the community centre building.

FUTURE PLANS

Careful monitoring of the use of the hall, and to continue to meet the requirement needed by the local community and updating the facilities.

To meet its objectives, it is essential that the association has a strong and active committee that are dedicated to fundraising in particular. A volunteer led publicity drive, perhaps using social media, to raise the profile of the association and the activities it holds is recommended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected by a majority vote of association members present at the Annual General Meeting.

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The committee consists of chairman, secretary and a number of trustees. The committee meets on a regular basis. Individual trustees are encouraged to offer suggestions and commit time to aid the development of the charity and to continue to communicate with the management and members.

Induction and training of new trustees

New trustees gain knowledge of the operation of the charity through attendance at the meetings of trustees, which are held on a regular basis. The trustees are aware of their responsibilities from guidance provided by the charity commission.

Related parties

The association is related to Allington Community Association Limited, which runs the members licensed premises. The amount due from Allington Community Association Limited at 31 December 2018 was £11,978 (2017 £16,299).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 OPZ

Trustees

P Harris
S Wade
D Waterman

Independent examiner

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Approved by order of the board of trustees on 5 April 2019 and signed on its behalf by:

P Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALLINGTON COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Allington Community Association

I report to the charity trustees on my examination of the accounts of the Allington Community Association (the Trust) for the year ended 31 December 2018.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

5 April 2019

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

		2018 Unrestricted fund £	2017 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		52,060	58,818
Other trading activities	2	25,255	28,594
Total		77,315	87,412
 EXPENDITURE ON			
Raising funds		35,210	30,472
Other		66,509	62,870
Total		101,719	93,342
 NET INCOME/(EXPENDITURE)		(24,404)	(5,930)
 Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		429,848	-
Net movement in funds		405,444	(5,930)
 RECONCILIATION OF FUNDS			
Total funds brought forward		165,439	171,369
 TOTAL FUNDS CARRIED FORWARD		570,883	165,439

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

BALANCE SHEET
AT 31 DECEMBER 2018

		2018 Unrestricted fund £	2017 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	550,268	121,019
CURRENT ASSETS			
Debtors	6	16,402	22,201
Cash at bank and in hand		13,873	35,826
		<u>30,275</u>	<u>58,027</u>
CREDITORS			
Amounts falling due within one year	7	(9,660)	(13,607)
NET CURRENT ASSETS		<u>20,615</u>	<u>44,420</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		570,883	165,439
NET ASSETS		<u>570,883</u>	<u>165,439</u>
FUNDS	8		
Unrestricted funds		570,883	165,439
TOTAL FUNDS		<u>570,883</u>	<u>165,439</u>

The financial statements were approved by the Board of Trustees on 5 April 2019 and were signed on its behalf by:

P Harris -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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 2015)', 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, 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	- Straight line over 50 years
Lounge Extension	- Straight line over 50 years
Centre equipment	- straight line over 7 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Gaming machines	6,920	7,716
Bingo	1,650	2,088
Entertainment	11,884	12,613
Admissions	92	148
Subscriptions	4,709	6,029
	<u>25,255</u>	<u>28,594</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	58,818
Other trading activities	28,594
Total	<u>87,412</u>
EXPENDITURE ON	
Raising funds	30,472
Other	62,870
Total	<u>93,342</u>
NET INCOME/(EXPENDITURE)	<u>(5,930)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	171,369
TOTAL FUNDS CARRIED FORWARD	<u><u>165,439</u></u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

5. TANGIBLE FIXED ASSETS

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
COST OR VALUATION					
At 1 January 2018	147,525	124,847	111,922	115,456	499,750
Additions	-	-	-	13,002	13,002
Revaluations	332,475	-	-	-	332,475
	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>128,458</u>	<u>845,227</u>
At 31 December 2018					
DEPRECIATION					
At 1 January 2018	93,647	89,783	111,922	83,379	378,731
Charge for year	3,726	2,926	-	6,949	13,601
Revaluation adjustments	(97,373)	-	-	-	(97,373)
	<u>-</u>	<u>92,709</u>	<u>111,922</u>	<u>90,328</u>	<u>294,959</u>
At 31 December 2018					
NET BOOK VALUE					
At 31 December 2018	<u>480,000</u>	<u>32,138</u>	<u>-</u>	<u>38,130</u>	<u>550,268</u>
At 31 December 2017	<u>53,878</u>	<u>35,064</u>	<u>-</u>	<u>32,077</u>	<u>121,019</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>16,402</u>	<u>22,201</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	6,216	3,314
Taxation and social security	201	933
Other creditors	<u>3,243</u>	<u>9,360</u>
	<u>9,660</u>	<u>13,607</u>

8. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	165,439	405,444	570,883
	<u>165,439</u>	<u>405,444</u>	<u>570,883</u>
TOTAL FUNDS			
	<u>165,439</u>	<u>405,444</u>	<u>570,883</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	77,315	(101,719)	429,848	405,444
TOTAL FUNDS	<u>77,315</u>	<u>(101,719)</u>	<u>429,848</u>	<u>405,444</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	171,369	(5,930)	165,439
TOTAL FUNDS	<u>171,369</u>	<u>(5,930)</u>	<u>165,439</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,412	(93,342)	(5,930)
TOTAL FUNDS	<u>87,412</u>	<u>(93,342)</u>	<u>(5,930)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	171,369	399,514	570,883
TOTAL FUNDS	<u>171,369</u>	<u>399,514</u>	<u>570,883</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

8. **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 £
Unrestricted funds				
General fund	164,727	(195,061)	429,848	399,514
TOTAL FUNDS	<u>164,727</u>	<u>(195,061)</u>	<u>429,848</u>	<u>399,514</u>

9. **RELATED PARTY DISCLOSURES**

The association is related to Allington Community Association Limited and the amount due at 31 December 2018 was £11,978 (2017 £16,299).

ALLINGTON COMMUNITY ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	32,301	35,000
Donations	19,759	23,818
	<hr/> 52,060	<hr/> 58,818
Other trading activities		
Gaming machines	6,920	7,716
Bingo	1,650	2,088
Entertainment	11,884	12,613
Admissions	92	148
Subscriptions	4,709	6,029
	<hr/> 25,255	<hr/> 28,594
Total incoming resources	77,315	87,412
EXPENDITURE		
Raising donations and legacies		
Gaming machines	3,971	5,103
Video, pool and football	15,984	15,454
Bingo	289	163
Entertainment	14,966	9,752
	<hr/> 35,210	<hr/> 30,472
Support costs		
Management		
Rent, rates and water	4,602	5,686
Insurance	2,477	2,507
Light and heat	10,152	10,185
Telephone	906	1,237
Postage and stationery	690	727
Cleaning and materials	15,612	14,659
Sundries	831	131
Repairs and renewals	11,462	9,896
Professional fees	4,547	4,011
	<hr/> 51,279	<hr/> 49,039
Finance		
Accountancy	634	586
Bank charges	995	487
	<hr/> 1,629	<hr/> 1,073
Other		
Freehold property	3,726	3,726
Lounge extension	2,926	2,926
Carried forward	6,652	6,652

This page does not form part of the statutory financial statements

ALLINGTON COMMUNITY ASSOCIATION
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
Other		
Brought forward	6,652	6,652
Centre equipment	6,949	6,106
	<u>13,601</u>	<u>12,758</u>
Total resources expended	101,719	93,342
	<u> </u>	<u> </u>
Net expenditure	<u><u>(24,404)</u></u>	<u><u>(5,930)</u></u>

This page does not form part of the statutory financial statements