

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2019
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 2019

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ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 2019

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 2019 was £2 (2018 £11,978).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 0PZ

Trustees

P Harris
S Wade
D Waterman

Independent examiner

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

Approved by order of the board of trustees on 24 February 2020 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 2019.

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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

24 February 2020

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

		2019 Unrestricted fund £	2018 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		43,274	52,060
Other trading activities	2	20,483	25,255
Total		63,757	77,315
 EXPENDITURE ON			
Raising funds		29,267	35,210
Other		72,409	66,509
Total		101,676	101,719
 NET INCOME/(EXPENDITURE)		(37,919)	(24,404)
 Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		-	429,848
Net movement in funds		(37,919)	405,444
 RECONCILIATION OF FUNDS			
Total funds brought forward		570,883	165,439
 TOTAL FUNDS CARRIED FORWARD		532,964	570,883

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

BALANCE SHEET
AT 31 DECEMBER 2019

		2019 Unrestricted fund £	2018 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	531,469	550,268
CURRENT ASSETS			
Debtors	6	6,358	16,402
Cash at bank and in hand		5,985	13,873
		<u>12,343</u>	<u>30,275</u>
CREDITORS			
Amounts falling due within one year	7	(10,848)	(9,660)
NET CURRENT ASSETS		<u>1,495</u>	<u>20,615</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		532,964	570,883
NET ASSETS		<u>532,964</u>	<u>570,883</u>
FUNDS	8		
Unrestricted funds		532,964	570,883
TOTAL FUNDS		<u>532,964</u>	<u>570,883</u>

The financial statements were approved by the Board of Trustees on 24 February 2020 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 2019

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.

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

	2019	2018
	£	£
Gaming machines	9,010	6,920
Bingo	1,160	1,650
Entertainment	5,210	11,884
Admissions	93	92
Subscriptions	5,010	4,709
	<u>20,483</u>	<u>25,255</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	52,060
Other trading activities	25,255
Total	77,315
EXPENDITURE ON	
Raising funds	35,210
Other	66,509
Total	101,719
NET INCOME/(EXPENDITURE)	(24,404)
Other recognised gains/(losses)	
Gains/(losses) on revaluation of fixed assets	429,848
Net movement in funds	405,444
RECONCILIATION OF FUNDS	
Total funds brought forward	165,439
TOTAL FUNDS CARRIED FORWARD	570,883

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

5. TANGIBLE FIXED ASSETS

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
COST					
At 1 January 2019	480,000	124,847	111,922	128,458	845,227
Additions	-	-	-	1,223	1,223
Disposals	-	-	-	(12,450)	(12,450)
	<u>480,000</u>	<u>124,847</u>	<u>111,922</u>	<u>117,231</u>	<u>834,000</u>
At 31 December 2019	480,000	124,847	111,922	117,231	834,000
DEPRECIATION					
At 1 January 2019	-	92,709	111,922	90,328	294,959
Charge for year	9,600	2,926	-	7,496	20,022
Eliminated on disposal	-	-	-	(12,450)	(12,450)
	<u>9,600</u>	<u>95,635</u>	<u>111,922</u>	<u>85,374</u>	<u>302,531</u>
At 31 December 2019	9,600	95,635	111,922	85,374	302,531
NET BOOK VALUE					
At 31 December 2019	<u>470,400</u>	<u>29,212</u>	<u>-</u>	<u>31,857</u>	<u>531,469</u>
At 31 December 2018	<u>480,000</u>	<u>32,138</u>	<u>-</u>	<u>38,130</u>	<u>550,268</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	<u>6,358</u>	<u>16,402</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	6,626	6,216
Taxation and social security	-	201
Other creditors	<u>4,222</u>	<u>3,243</u>
	<u>10,848</u>	<u>9,660</u>

8. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	570,883	(37,919)	532,964
	<u>570,883</u>	<u>(37,919)</u>	<u>532,964</u>
TOTAL FUNDS	<u>570,883</u>	<u>(37,919)</u>	<u>532,964</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,757	(101,676)	(37,919)
TOTAL FUNDS	<u>63,757</u>	<u>(101,676)</u>	<u>(37,919)</u>

Comparatives for 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
TOTAL FUNDS	<u>165,439</u>	<u>405,444</u>	<u>570,883</u>

Comparative 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>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	165,439	367,525	532,964
TOTAL FUNDS	<u>165,439</u>	<u>367,525</u>	<u>532,964</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

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	141,072	(203,395)	429,848	367,525
TOTAL FUNDS		<u>141,072</u>	<u>(203,395)</u>	<u>367,525</u>

9. **RELATED PARTY DISCLOSURES**

The association is related to Allington Community Association Limited and the amount due at 31 December 2019 was £2 (2018 £11,978).

ALLINGTON COMMUNITY ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	26,499	32,301
Donations	16,775	19,759
	<hr/> 43,274	<hr/> 52,060
Other trading activities		
Gaming machines	9,010	6,920
Bingo	1,160	1,650
Entertainment	5,210	11,884
Admissions	93	92
Subscriptions	5,010	4,709
	<hr/> 20,483	<hr/> 25,255
Total incoming resources	63,757	77,315
EXPENDITURE		
Raising donations and legacies		
Gaming machines	5,485	3,971
Video, pool and football	15,396	15,984
Bingo	222	289
Entertainment	8,164	14,966
	<hr/> 29,267	<hr/> 35,210
Support costs		
Management		
Rent, rates and water	4,442	4,602
Insurance	2,744	2,477
Light and heat	10,518	10,152
Telephone	1,221	906
Postage and stationery	809	690
Cleaning and materials	14,954	15,612
Sundries	1,876	831
Repairs and renewals	9,964	11,462
Professional fees	4,993	4,547
	<hr/> 51,521	<hr/> 51,279
Finance		
Accountancy	661	634
Bank charges	205	995
	<hr/> 866	<hr/> 1,629
Other		
Freehold property	9,600	3,726
Lounge extension	2,926	2,926
Carried forward	12,526	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 2019

	2019 £	2018 £
Other		
Brought forward	12,526	6,652
Centre equipment	7,496	6,949
	<u>20,022</u>	<u>13,601</u>
Total resources expended	101,676	101,719
	<u> </u>	<u> </u>
Net expenditure	<u><u>(37,919)</u></u>	<u><u>(24,404)</u></u>

This page does not form part of the statutory financial statements