

REGISTERED CHARITY NUMBER: 266434

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR

THE YEAR ENDED 31 DECEMBER 2017

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 2017

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ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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 a slightly difficult year, but hopes profits will increase in the future.

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.

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.

ALLINGTON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2017 was £16,299 (2016 £17,717).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

266434

Principal address

Castle Road
Allington
Maidstone
Kent
ME16 OPZ

Trustees

P Harris	
A Batters	- resigned 31.3.17
S Wade	
D Waterman	
B Thurley	- resigned 31.3.17
M Griffin	- resigned 31.3.17
J Saunderson	- resigned 30.9.17
S Brickwood	- appointed 3.4.17
	- resigned 31.12.17
J Crowther	- appointed 3.4.17
	- resigned 31.12.17

Independent examiner

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

Approved by order of the board of trustees on 7 May 2018 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 2017.

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

7 May 2018

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

		2017 Unrestricted fund £	2016 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		58,818	65,105
Other trading activities	2	28,594	30,339
Total		<u>87,412</u>	<u>95,444</u>
EXPENDITURE ON			
Raising funds		30,472	30,693
Other		62,870	60,199
Total		<u>93,342</u>	<u>90,892</u>
NET INCOME/(EXPENDITURE)		<u>(5,930)</u>	<u>4,552</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		171,369	166,817
TOTAL FUNDS CARRIED FORWARD		<u><u>165,439</u></u>	<u><u>171,369</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

BALANCE SHEET
AT 31 DECEMBER 2017

		2017 Unrestricted fund £	2016 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	121,019	131,559
CURRENT ASSETS			
Debtors	6	22,201	22,044
Cash at bank and in hand		35,826	32,389
		<u>58,027</u>	<u>54,433</u>
CREDITORS			
Amounts falling due within one year	7	(13,607)	(14,623)
NET CURRENT ASSETS		<u>44,420</u>	<u>39,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		165,439	171,369
NET ASSETS		<u>165,439</u>	<u>171,369</u>
FUNDS	8		
Unrestricted funds		165,439	171,369
TOTAL FUNDS		<u>165,439</u>	<u>171,369</u>

The financial statements were approved by the Board of Trustees on 7 May 2018 and were signed on its behalf by:

P Harris -Trustee

The notes form part of these financial statements

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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

	2017	2016
	£	£
Gaming machines	7,716	5,581
Video, pool and football	-	3,197
Bingo	2,088	2,158
Entertainment	12,613	13,425
Admissions	148	204
Subscriptions	6,029	5,774
	<u>28,594</u>	<u>30,339</u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	65,105
Other trading activities	30,339
Total	<u>95,444</u>
EXPENDITURE ON	
Raising funds	30,693
Other	60,199
Total	<u>90,892</u>
NET INCOME/(EXPENDITURE)	<u>4,552</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	166,817
TOTAL FUNDS CARRIED FORWARD	<u><u>171,369</u></u>

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

5. TANGIBLE FIXED ASSETS

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
COST					
At 1 January 2017	147,525	124,847	111,922	113,238	497,532
Additions	-	-	-	2,218	2,218
At 31 December 2017	147,525	124,847	111,922	115,456	499,750
DEPRECIATION					
At 1 January 2017	89,921	86,857	111,922	77,273	365,973
Charge for year	3,726	2,926	-	6,106	12,758
At 31 December 2017	93,647	89,783	111,922	83,379	378,731
NET BOOK VALUE					
At 31 December 2017	53,878	35,064	-	32,077	121,019
At 31 December 2016	57,604	37,990	-	35,965	131,559

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	22,201	22,044

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	3,314	3,407
Taxation and social security	933	2,047
Other creditors	9,360	9,169
	13,607	14,623

8. 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	171,369	(5,930)	165,439

ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

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	87,412	(93,342)	(5,930)
TOTAL FUNDS	<u>87,412</u>	<u>(93,342)</u>	<u>(5,930)</u>

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted Funds			
General fund	166,817	4,552	171,369
TOTAL FUNDS	<u>166,817</u>	<u>4,552</u>	<u>171,369</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,444	(90,892)	4,552
TOTAL FUNDS	<u>95,444</u>	<u>(90,892)</u>	<u>4,552</u>

9. **RELATED PARTY DISCLOSURES**

The association is related to Allington Community Association Limited and the amount due at 31 December 2017 was £16,299 (2016 £17,717).

ALLINGTON COMMUNITY ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Management charges received	35,000	42,501
Donations	23,818	22,604
	<hr/> 58,818	<hr/> 65,105
Other trading activities		
Gaming machines	7,716	5,581
Video, pool and football	-	3,197
Bingo	2,088	2,158
Entertainment	12,613	13,425
Admissions	148	204
Subscriptions	6,029	5,774
	<hr/> 28,594	<hr/> 30,339
Total incoming resources	87,412	95,444
EXPENDITURE		
Raising donations and legacies		
Gaming machines	5,103	4,610
Video, pool and football	15,454	15,625
Bingo	163	369
Entertainment	9,752	10,089
	<hr/> 30,472	<hr/> 30,693
Support costs		
Management		
Rent, rates and water	5,686	2,709
Insurance	2,507	2,532
Light and heat	10,185	10,932
Telephone	1,237	1,462
Postage and stationery	727	784
Cleaning and materials	14,659	13,333
Sundries	131	465
Repairs and renewals	9,896	8,997
Professional fees	4,011	6,330
	<hr/> 49,039	<hr/> 47,544
Finance		
Accountancy	586	563
Bank charges	487	708
	<hr/> 1,073	<hr/> 1,271

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 2017

	2017	2016
	£	£
Other		
Freehold property	3,726	3,726
Lounge extension	2,926	2,927
Centre equipment	6,106	4,731
	<hr/>	<hr/>
	12,758	11,384
	<hr/>	<hr/>
Total resources expended	93,342	90,892
	<hr/>	<hr/>
Net (expenditure)/income	(5,930)	4,552
	<hr/>	<hr/>

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