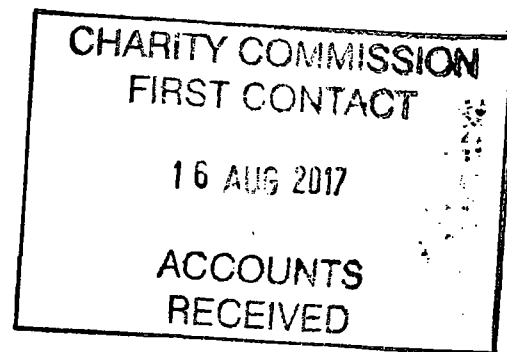


REGISTERED CHARITY NUMBER: 266434

STEPHEN HILL PARTNERSHIP  
A066

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2016  
FOR  
ALLINGTON COMMUNITY ASSOCIATION



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

**ALLINGTON COMMUNITY ASSOCIATION**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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# ALLINGTON COMMUNITY ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. 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 modernisation of a large part of the premises, which is to be divided into smaller sections to enable the facilities to be more versatile to the clubs without infringing on the other users. 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 sharp increase in profitability compared to previous year due to the modernisation of its facilities.

#### 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 2016

### 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 2016 was £17,717 (2015 £22,175).

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

266434

#### Principal address

Castle Road  
Allington  
Maidstone  
Kent  
ME16 OPZ

#### Trustees

P Harris	
D Cannon	- resigned 1.1.16
I Houghton	- resigned 1.1.16
A Jones	- resigned 1.1.16
S Hill	- resigned 1.1.16
A Batters	
P Conn	- resigned 1.1.16
S Wade	
D Waterman	
K Goldsmith	- resigned 1.1.16
B Thurley	
B Jackson	- resigned 1.1.16
I Ibbertson	- resigned 1.1.16
M Griffin	- appointed 1.1.16
J Saunderson	- appointed 1.1.16

#### Independent examiner

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

Approved by order of the board of trustees on 28 June 2017 and signed on its behalf by:



P Harris - Trustee

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

I report on the accounts for the year ended 31 December 2016 set out on pages four to nine.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

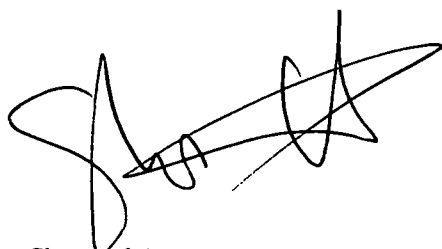
**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

28 June 2017

ALLINGTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016

		2016 Unrestricted fund £	2015 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		65,105	45,647
Other trading activities	2	30,339	32,648
<b>Total</b>		<u>95,444</u>	<u>78,295</u>
 <b>EXPENDITURE ON</b>			
Raising funds		30,693	26,495
Other		60,199	51,493
<b>Total</b>		<u>90,892</u>	<u>77,988</u>
 <b>NET INCOME</b>		<u>4,552</u>	<u>307</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		166,817	166,510
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>171,369</u></u>	<u><u>166,817</u></u>
 <b>CONTINUING OPERATIONS</b>			
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 2016

		2016 Unrestricted fund £	2015 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	131,559	119,521
<b>CURRENT ASSETS</b>			
Debtors	6	22,044	26,991
Cash at bank and in hand		32,389	33,631
		<u>54,433</u>	<u>60,622</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(14,623)	(13,326)
<b>NET CURRENT ASSETS</b>		<u>39,810</u>	<u>47,296</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		171,369	166,817
<b>NET ASSETS</b>		<u>171,369</u>	<u>166,817</u>
<b>FUNDS</b>	8		
Unrestricted funds		171,369	166,817
<b>TOTAL FUNDS</b>		<u>171,369</u>	<u>166,817</u>

The financial statements were approved by the Board of Trustees on 28 June 2017 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 2016

### 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

	2016 £	2015 £
Gaming machines	5,581	6,633
Video, pool and football	3,197	1,396
Bingo	2,158	2,295
Entertainment	13,425	14,654
Admissions	204	290
Subscriptions	5,774	7,380
	<u>30,339</u>	<u>32,648</u>



ALLINGTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	45,647
Other trading activities	32,648
<b>Total</b>	<u>78,295</u>
 <b>EXPENDITURE ON</b>	
Raising funds	26,495
Other	51,493
<b>Total</b>	<u>77,988</u>
 <b>NET INCOME</b>	 <u>307</u>
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	166,510
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>166,817</u></u>

**ALLINGTON COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Lounge Extension £	Fixtures and fittings £	Centre equipment £	Totals £
<b>COST</b>					
At 1 January 2016	147,525	124,847	111,922	89,816	474,110
Additions	-	-	-	23,422	23,422
	<u>147,525</u>	<u>124,847</u>	<u>111,922</u>	<u>113,238</u>	<u>497,532</u>
At 31 December 2016	147,525	124,847	111,922	113,238	497,532
<b>DEPRECIATION</b>					
At 1 January 2016	86,195	83,930	111,922	72,542	354,589
Charge for year	3,726	2,927	-	4,731	11,384
	<u>89,921</u>	<u>86,857</u>	<u>111,922</u>	<u>77,273</u>	<u>365,973</u>
At 31 December 2016	89,921	86,857	111,922	77,273	365,973
<b>NET BOOK VALUE</b>					
At 31 December 2016	<u>57,604</u>	<u>37,990</u>	<u>-</u>	<u>35,965</u>	<u>131,559</u>
At 31 December 2015	<u>61,330</u>	<u>40,917</u>	<u>-</u>	<u>17,274</u>	<u>119,521</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Other debtors	<u>22,044</u>	<u>26,991</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade creditors	3,407	3,705
Taxation and social security	2,047	2,540
Other creditors	9,169	7,081
	<u>14,623</u>	<u>13,326</u>

**8. MOVEMENT IN FUNDS**

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

# **ALLINGTON COMMUNITY ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016**

### **8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,444	(90,892)	4,552
<b>TOTAL FUNDS</b>	<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 2016 was £17,717 (2015 £22,175).

ALLINGTON COMMUNITY ASSOCIATION  
RECONCILIATION OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		45,647	-	45,647
Other trading activities		32,648	-	32,648
<b>Total</b>		<u>78,295</u>	<u>-</u>	<u>78,295</u>
<b>EXPENDITURE ON</b>				
Raising funds		26,495	-	26,495
Other		51,493	-	51,493
<b>Total</b>		<u>77,988</u>	<u>-</u>	<u>77,988</u>
<b>NET INCOME</b>		<u><u>307</u></u>	<u><u>-</u></u>	<u><u>307</u></u>

ALLINGTON COMMUNITY ASSOCIATION

RECONCILIATION OF FUNDS  
AT 1 JANUARY 2015  
(DATE OF TRANSITION TO FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
<b>FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>

ALLINGTON COMMUNITY ASSOCIATION

RECONCILIATION OF FUNDS  
AT 31 DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		119,521	-	119,521
<b>CURRENT ASSETS</b>				
Debtors		26,991	-	26,991
Cash at bank and in hand		33,631	-	33,631
		<u>60,622</u>	<u>-</u>	<u>60,622</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(13,326)	-	(13,326)
<b>NET CURRENT ASSETS</b>		<u>47,296</u>	<u>-</u>	<u>47,296</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>166,817</u>	<u>-</u>	<u>166,817</u>
<b>NET ASSETS</b>		<u>166,817</u>	<u>-</u>	<u>166,817</u>
<b>FUNDS</b>				
Unrestricted funds		166,817	-	166,817
<b>TOTAL FUNDS</b>		<u>166,817</u>	<u>-</u>	<u>166,817</u>

**ALLINGTON COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 £	2015 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Management charges received	42,501	34,000
Donations	22,604	11,647
	<hr/> 65,105	<hr/> 45,647
<b>Other trading activities</b>		
Gaming machines	5,581	6,633
Video, pool and football	3,197	1,396
Bingo	2,158	2,295
Entertainment	13,425	14,654
Admissions	204	290
Subscriptions	5,774	7,380
	<hr/> 30,339	<hr/> 32,648
<b>Total incoming resources</b>	95,444	78,295
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Gaming machines	4,610	4,290
Video, pool and football	15,625	12,296
Bingo	369	411
Entertainment	10,089	9,498
	<hr/> 30,693	<hr/> 26,495
<b>Support costs</b>		
<b>Management</b>		
Rent, rates and water	2,709	1,671
Insurance	2,532	2,719
Light and heat	10,932	9,947
Telephone	1,462	1,265
Postage and stationery	784	646
Cleaning and materials	13,333	13,488
Sundries	465	185
Repairs and renewals	8,997	6,274
Professional fees	6,330	3,120
	<hr/> 47,544	<hr/> 39,315
<b>Finance</b>		
Accountancy	563	600
Bank charges	708	448
	<hr/> 1,271	<hr/> 1,048

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 2016**

	2016 £	2015 £
<b>Other</b>		
Freehold property	3,726	3,726
Lounge extension	2,927	2,926
Centre equipment	4,731	3,706
Loss on sale of tangible fixed assets	-	772
	<hr/>	<hr/>
	11,384	11,130
	<hr/>	<hr/>
<b>Total resources expended</b>	90,892	77,988
	<hr/>	<hr/>
<b>Net income</b>	4,552	307
	<hr/>	<hr/>

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