



# Trustees' Annual Report for the period

Period start date: From Day 1 Month January Year 2020 To Day 31 Month December Year 2020

## Section A Reference and administration details

Charity name: KEDINGTON COMMUNITY ASSOCIATION

Registered charity number (if any): 304906

Charity's principal address: Kedington Community Centre  
Arms Lane  
Kedington Suffolk  
Postcode: CB9 7QQ

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Alan Barney	President		
2	Mr Tony Farr	Chairman		
3	Mrs Rachel Darville	Hon. Secretary		
4	Mrs Susan Brown	Hon. Treasurer		
5	Mr Paul Davis	Asst. Treasurer		
6	Mrs Barbara Tyler	Booking Clerk & membership Secretary		
7	Mr Stephen Brown	Health & Safety Officer		
8				
9				
10				
11				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Kedington Parish Council (Body Corporate)	

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	A Conquest	The Lodge Upper Green Felsham Bury St Edmunds Suffolk IP30 0PL
Solicitors	Adams Harrison	52a High Street Haverhill Suffolk CB9 8AR

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	Established by its Constitution and Trust Deed dated 11 July 1968
How the charity is constituted <i>(eg. trust, association, company)</i>	It is unincorporated and was registered with the Charity Commission on 28 May 1970
Trustee selection methods <i>(a.g. appointed by, elected by)</i>	Elected by Members as per Constitution

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

- (A) To advance education and provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants of Kedington and the neighbourhood.
- (B) To establish or secure the establishment of a Community Centre

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

To further its objectives the Trustees of the Association are committed to providing a Community Centre and public open space which is accessible to the whole community.

The principle aim of the Association is the upkeep/maintenance of the building and Meadow which surrounds it. Also, to enhance the amenities available, improve the environment and security of the area so that those who use the facilities provided by the Association do so in a safe and secure manner.

### Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D Achievements and performance

### Summary of the main achievements of the charity during the year

See Chairman & Treasurer Reports on the following pages

**Section E****Financial review**

**Brief statement of the charity's policy on reserves**

To ensure the ongoing development of the Centre and have sufficient funds for 6 months running cost.

**Details of any funds materially in deficit**

None

**Further financial review details (Optional information)**

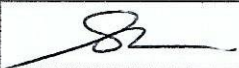

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F****Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Susan Brown	Stephen Brown
Position (eg Secretary, Chair, etc)	Hon. Treasurer	Health & Safety Officer
Date	1 March 2022	1 March 2022

## Chairman's Report January to October 2020

The New Year 2020 started off in much the same way as 2019 finished, work in progress on the electrics, and they were signed off, the Meadowlark committee was gearing up for June and the extension group starting to get to grips with the whys and wherefores of planning design etc. and the car park raised its head again. All was ticking all quite nicely. Until March when Covid 19 came along and the lock down started.

Everything stopped, our regular hirers, our private hirers, the Cafe, no Meadowlark, no income and a lot of overheads still to pay. Fortunately we had some money come through from the Council which helped us to pay our bills.

Shortly after the start of lockdown we were contacted by Ann and Stella asking if they could use the Centre as a community hub as they were organising the collection of prescriptions, food parcels and the like for those people in the village that needed assistance. This meant that the Centre became a no go area as it had to be sterile. My thanks to both of them for the work that they put in to keep the village going.

Eventually the lock down was lifted. Then we had the task of not only getting the Centre into a Covid free state but maintaining that state. I cannot thank Steve Brown enough for all the planning and hard work that he has put in, and is still doing to make the Centre a safe and Covid free building ready for our regular hirers to return to when they are ready.

Matt and Liz had already agreed to organise the annual Meadowlark Scarecrow competition so it was decided that it should still go ahead as it would give the village something to get involved with and raise spirits. I started a 'Just Giving' page so that people could donate towards the loss of income from Meadowlark which brought in approx £1200.00, thank you all for the support.

Once the 'All Clear' was sounded, Anne and Stella thought that it would be good to find some way of giving the previously housebound villagers a reason to get outside and the idea of the 'Alfresco Cafe' was born.

We had some new marquees that were intended for Meadowlark, so these we erected on the Meadow, and filled with tables and chairs, all suitable distanced of course. Visitors booked their places and were served at table by volunteers. It was a great success and it was good to see so many people enjoying the opportunity to socialise.

Unfortunately we also had the effects of the dark side of Covid 19 in the shape of vandalism on the Meadow and around the Centre. Groups of young persons from Haverhill were coming into the village in the evenings and meeting up on the Meadow. We had the goal post broken, bottles broken against the goal posts and litter everywhere, a group decided to have a Barbeque on the patio and others tried to break into the centre by breaking a glass panel in the front doors and also trying to break the fire doors around the back of the building. I made three separate incident reports to the Police and these resulted in a visit from the Crime Prevention Squad. (Their report is on tonight's agenda) I must say a big thank you to the "Angel" who was going on to the Meadow early in the morning and clearing up the rubbish and litter that thoughtless and ignorant people had left behind.

Because of the schools being closed and the hot and sunny weather the weir has been a magnet to the younger generation, but I wish that they would use the litter bins and leave the safety ring alone. It is not a toy, it is there to save lives.

I would like to now thank the Pensioner Volunteer group of Peter, Bill, Pat, Steve, John, Keith for their work in: temporary repairs to the car park, clearing and chipping the Dawson pine that Brian had cut down, clearing the bank along the car park and de-weeding the car park. This work is ongoing and will soon be restarting. They are also the group that put up the marquees, moved the tables and chairs for the Cafe and then put them all back. In fact they are the people who keep the Centre running.

Before the Covid lock down the plan had been for a Car Boot Sale in May, obviously this didn't happen. We were approached by the Church with the idea of a joint venture, namely to run the Car Boot Sale. As our volunteer base is getting smaller and older it was agreed that we should go ahead. The Sale went ahead on Sept 26th, not the best of weather for the day or for the setting up on the Friday. The event was fairly well attended with a steady stream of prospective buyers. Yes, both parties made some money, but the real profit was getting people out and about and letting them know that the Centre and the Church are alive and kicking.

Once again the P.V.s swung into action with miles of plastic fencing to erect for the Car Boot Sale and also for the temporary car park as the new surface was being laid the next Monday.

It is with regret that I have to inform you that Rachel, our lovely Secretary, wishes to stand down from the job. I have been trying to tempt people to fill her shoes but so far I have not had much luck.

Thank you for all you have done for us Rachel, we wish you well but I wish you were staying. Thank you

Tony Farr

KCA Chairman

## KCA – Annual Treasurers Report – 2020

As you will see from our Financial activities, we made a loss in 2020 of just under £19,000 but given that the car park resurfacing cost that much in effect we broke even. However, we did benefit from government grants and a £1000 donation following the closure of Church in the Field amounting to nearly £13000. This significantly helped to offset our losses due to Lockdown closures of the Community Centre and other measures including social distancing which severely impacted our activities.

Our fundraising was significantly hit but you will see that we did manage some outside events in the summer and with the Just Giving for Meadowlark, total was around £2000. Film Club, Bingo and Community Café were likewise affected but still managed to make around £2200.

Thankfully, the Lotto and Ketton Review income was largely unaffected by the closure and these considerably helped us to achieve what I would consider to be a good outcome given the extraordinary circumstances.

Recycling income was particularly good, and the Library paid the annual service fee on time which further helped our financial situation.

As I said at the beginning of this year, we have a healthy bank balance and even if we can only manage to do occasional fundraising activities and allowing for some improvements/repairs we might break even. I believe that to be the worst-case scenario. I will of course closely monitor the accounts and advise accordingly. If we can be creative and our proposed outdoor events take place as restrictions are eased there is no need to be concerned. Of course, our situation would be much improved if we were able to get some grants for any further maintenance, repairs and other improvements or facilities.

Thank you.

Sue Brown

Treasurer



CHARITY COMMISSION  
FOR ENGLAND AND WALES

KEDINGTON COMMUNITY ASSOCIATION			Charity No (if any)	304906
Annual accounts for the period				
Period start date	01/01/2020	To	Period end date	31/12/2020


## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			2020	2019 Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources</b>	(Section C, Note C)					
<b>Income and endowments from:</b>						
Donations and legacies	S01	12,454	218	-	12,672	2,771
Charitable activities	S02	8,825	-	-	8,825	22,535
Other trading activities	S03	14,538	-	-	14,538	43,396
Investments	S04	17	-	-	17	23
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	755
<b>Total</b>	S07	<b>35,834</b>	<b>218</b>	<b>-</b>	<b>36,052</b>	<b>69,480</b>
<b>Resources expended</b>	(Section C, Note E)					
<b>Expenditure on:</b>						
Raising funds	S08	5,056	-	-	5,056	21,160
Charitable activities	S09	29,031	355	-	29,386	33,080
Separate material item of expense	S10	-	-	-	-	-
Other	S11	991	-	-	991	1,666
<b>Total</b>	S12	<b>35,078</b>	<b>355</b>	<b>-</b>	<b>35,433</b>	<b>55,906</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	739	- 137	-	602	13,551
Net gains/(losses) on investments	S14	17	-	-	17	23
<b>Net income/(expenditure)</b>	S15	<b>756</b>	<b>- 137</b>	<b>-</b>	<b>619</b>	<b>13,574</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>756</b>	<b>- 137</b>	<b>-</b>	<b>619</b>	<b>13,574</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	132,778	10,451	-	143,229	129,655
<b>Total funds carried forward</b>	S22	<b>133,534</b>	<b>10,314</b>	<b>-</b>	<b>143,848</b>	<b>143,229</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Sect.C, Note H)	B02	97,161	355	-	97,516	77,562
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	<b>Total fixed assets</b>	B05	97,161	355	-	97,516	77,562
<b>Current assets</b>							
Stocks	(Sect.C, Note I)	B06	420	-	-	420	249
Debtors	(Sect.C, Note J)	B07	883	-	-	883	2,841
Investments		B08	-	-	-	-	-
Cash at bank and in hand		B09	35,885	9,959	-	45,844	64,695
	<b>Total current assets</b>	B10	37,188	9,959	-	47,147	67,785
<b>Creditors: amounts falling due within one year</b>	(Sect.C, Note K)	B11	685	-	-	685	2,118
	<b>Net current assets/(liabilities)</b>	B12	36,503	9,959	-	46,462	65,667
	<b>Total assets less current liabilities</b>	B13	133,664	10,314	-	143,978	143,229
<b>Creditors: amounts falling due after one year</b>	(Sect.C, Note K)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	<b>Total net assets or liabilities</b>	B16	133,664	10,314	-	143,978	143,229
<b>Funds of the Charity</b>							
Endowment funds		B17	-	-	-	-	-
Restricted income funds	(Sect C, Notes N & P)		-	10,314	-	10,314	10,451
Unrestricted funds		B19	133,534	-	-	133,534	132,778
Revaluation reserve		B20	-	-	-	-	-
	<b>Total funds</b>	B21	133,534	10,314	-	143,848	143,229

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SUSAN BROWN	01/03/2022

## Note A Basis of preparation

**A Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

*The 2017 accounts have been revised to incorporate the trading of two sections of the KCA that hold their own bank accounts and contribute towards costs. Inter-group transactions have been removed on*

## Note B Accounting policies

## B (i) INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources, and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP)	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reliefs on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## B (ii) EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## B (iii) ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£195	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.		Yes	No	N/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Note C Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	1,045	-	-	1,045	2,771
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	11,334	218	-	11,552	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	75	-	-	75	-
<b>Total</b>	<b>12,454</b>	<b>218</b>	<b>-</b>	<b>12,672</b>	<b>2,771</b>	
<b>Charitable activities:</b>	Hirings	2,792	-	-	2,792	12,652
	Rental and leasing income	5,244	-	-	5,244	5,243
	Membership of KCA	765	-	-	765	526
	Other	24	-	-	24	4,114
<b>Total</b>	<b>8,825</b>	<b>-</b>	<b>-</b>	<b>8,825</b>	<b>22,535</b>	
<b>Other trading activities:</b>	Fundraising Activities	14,538	-	-	14,538	42,102
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	1,294
<b>Total</b>	<b>14,538</b>	<b>-</b>	<b>-</b>	<b>14,538</b>	<b>43,396</b>	
<b>Income from investments:</b>	Interest income	17	-	-	17	23
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	755
<b>Total</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>778</b>	
<b>TOTAL INCOME</b>	<b>35,834</b>	<b>218</b>	<b>-</b>	<b>36,052</b>	<b>69,480</b>	

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

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Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

None
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**Note D Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

**Not/Applicable**

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

**Not/Applicable**

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

This is mentioned in the Trustees Report, but has not been qualified as it is not considered significant

## Note E Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Staging fundraising events	4,540	-	-	4,540	20,910
Advertising, marketing, direct mail and publicity	516	-	-	516	250
Other	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>5,056</b>	<b>-</b>	<b>-</b>	<b>5,056</b>	<b>21,160</b>
<b>Expenditure on charitable activities</b>					
Building costs	22,819	-	-	22,819	25,334
Miscellaneous costs	1,119	-	-	1,119	-
Depreciation	5,006	355	-	5,361	5,461
Loss on disposal of assets	-	-	-	-	-
Other	87	-	-	87	2,285
<b>Total expenditure on charitable activities</b>	<b>29,031</b>	<b>355</b>	<b>-</b>	<b>29,386</b>	<b>33,080</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Honoraria, bank charges and memberships	991	-	-	991	1,581
Other	-	-	-	-	85
Bad Debts	-	-	-	-	-
Independent Examiner's fee	-	-	-	-	-
<b>Total other expenditure</b>	<b>991</b>	<b>-</b>	<b>-</b>	<b>991</b>	<b>1,666</b>
<b>TOTAL EXPENDITURE</b>	<b>35,078</b>	<b>355</b>	<b>-</b>	<b>35,433</b>	<b>55,906</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Maintenance of Building	21,058	-	1,761	22,819	22,513
Other					
<b>Total</b>	<b>21,058</b>	<b>-</b>	<b>1,761</b>	<b>22,819</b>	<b>22,513</b>

Prior year expenditure on charitable activities can be analysed as follows:

Direct activities £19,670 Support costs £2,843.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**Note F** Details of certain items of expenditure**F (i) Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's honoraria

Independent examiner's fee

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £

**Note G**

**Paid employees**

*Not Applicable - The Association has no employees.*

## Note H Tangible fixed assets

### H (i) Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	61,204	-	-	63,963	125,167
Additions	-	25,315	-	-	25,315
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	61,204	25,315	-	63,963	150,482

### H (ii) Depreciation and impairments

**Basis	SL or RB	Straight Line ("SL")	SL or RB	Reducing Balance ("RB")	Total
** Rate	nil	2%		25%	

At beginning of the year	-	-	-	47,605	47,605
Disposals	-	-	-	-	-
Depreciation	-	1,266	-	4,095	5,361
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	1,266	-	51,700	52,966

### H (iii) Net book value

Net book value at the beginning of the year	61,204	-	-	16,358	77,562
Net book value at the end of the year	61,204	24,049	-	12,263	97,516

## Note I

## Stocks

I (i) Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	249	-	-	-	-
<i>Added in period</i>	171	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	420	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	420	-	-	-	-
<b>Total previous year</b>	249	-	-	-	-

**Note J Debtors and prepayments**

**J (i) Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year	Last year
£	£
312	1,154
571	1,687
-	-
883	2,841

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**J (ii) Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
<b>Total</b> -	<b>Total</b> -

## Note K Creditors and accruals

## K (i) Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	1,304	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	685	814	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>685</b>	<b>2,118</b>	<b>-</b>	<b>-</b>

## K (ii) Deferred income

*Please explain the reasons why income is deferred.*

*Deposits are taken to secure bookings for the facilities, sometime these are well in advance of the event. The Library, whose rooms form part of the building, are billed for the calendar year.*

*Movement in deferred income account*

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

**Note L Provisions for liabilities and charges**

L (i) Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

<i>NOT APPLICABLE</i>
-----------------------

L (ii) Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

L (iii) For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

L (iv) Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

**Note M**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

Please provide details of the nature of the event

None

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None

## Note N Charity funds

## N (i) Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Equipment Replacement Fund	R	Capitalised equipment	123	-	65		-	58
Centre Maintenance	R	Gifts for new roof and other costs	-	-	-		-	-
Projector	R	Gifts for purchase of equipment	50	-	24		-	26
Heating upgrade	R	Gifts for purchase of equipment	397	-	99		-	298
Dishwasher	R	Gifts for purchase of equipment	129	-	32		-	97
Defibrillator & wheelchair	R	Gifts for purchase of equipment	234	-	58		-	176
Community Garden	R	Gifts towards the setting up of garden	5,632	-			-	5,632
Internal upgrades	R	LED lighting	516	-	77		-	439
Roof (Dulverton Trust)	R	now for Kitchen refurbishment	2,500	-	-	-	-	2,500
Ketton Players	R	Stage lighting & equipment	870	-	-	-	-	870
	R	Outside Light grant (SCC)	-	218	-	-	-	218
<b>Other funds</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>10,451</b>	<b>218</b>	<b>355</b>	<b>-</b>	<b>-</b>	<b>10,314</b>

## N (ii) Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		

## N (iii) Designated funds

Planned use	Purpose of the designation	Amount

## Note P Charity funds (cont)

## P (i) Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Equipment Replacement Fund	R	Capitalised equipment	148	-	25		-	123
Centre Maintenance	R	Gifts for new roof and other costs	4	-	4		-	-
Projector	R	Gifts for purchase of equipment	68	-	18		-	50
Heating upgrade	R	Gifts for purchase of equipment	529	-	132		-	397
Dishwasher	R	Gifts for purchase of equipment	171	-	42		-	129
Defibrillator & wheelchair	R	Gifts for purchase of equipment	312	-	78		-	234
Community Garden	R	Gifts towards the setting up of garden	5,632	-			-	5,632
Internal upgrades	R		688	-	172		-	516
Roof (Dulverton Trust)	R	now for Kitchen refurbishment	2,500	-			-	2,500
Roof (West Suffolk)		Roof Repair Grant	-	2,111	2,821	710	-	-
Ketton Players	R	Stage lighting & equipment	270	600			-	870
<b>Total Funds</b>			<b>10,322</b>	<b>2,711</b>	<b>3,292</b>	<b>710</b>	<b>-</b>	<b>10,451</b>

## P (ii) Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		

## P (iii) Designated Funds

Planned use	Purpose of Designation	Amount

**Note R Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**R (i) Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year			Last year	
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Barbara Tyler (Booking Clerk & Membership Secretary)					100	
Non-trustees					380	350
Rachel Darvill (Secretary)	Trustee Meeting				200	200
Paul Davis (Assistant Treasurer)	Trustee Meeting					125

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Acknowledgement of work put into role

**R (ii) Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
Fundraising costs	7	216
Premises Expenses		42
Postage & Stationery		155
Miscellaneous Expenses		
<b>TOTAL</b>	<b>7</b>	<b>413</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

2 (5 in 2019)

**R (iii) Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

KEDINGTON COMMUNITY ASSOCIATION

On accounts for the year  
ended

31 December 2020

Charity no  
(if any)

304906

Set out on pages

1 to 19

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020

Responsibilities and  
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

*A.D. Conquest*

Date:

27 FEBRUARY 2022

Name:

A.D. CONQUEST

Relevant professional  
qualification(s) or body  
(if any):

F.C.A. (retired)

Address:

THE LODGE, UPPER GREEN, FELSHAM, SUFFOLK IP30 0PL