

REGISTERED COMPANY NUMBER: 04396846 (England and Wales)
REGISTERED CHARITY NUMBER: 1093388

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
ROMNEY MARSH COMMUNITY HUB
PREVIOUSLY KNOWN AS
ROMNEY MARSH DAY CENTRE (AGE CONCERN)
LIMITED

Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

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It is fair to say that 2020/21 has been an unprecedented year in Romney Marsh Community Hub's history. The Charity entered the financial year a matter of weeks after national lockdown was implemented due to Covid-19. In the middle of March 2020, Romney Marsh Day Centre (as we were called at the time) called a meeting of over 25 different organisations together, to work out a co-ordinated emergency response approach across the Romney Marsh.

Our building was adopted as the central point for the local response to the pandemic and a seven day a week telephone call centre was opened very quickly. Over 300 volunteers were recruited in a short space of time to assist with a number of roles including the call centre, hot meal delivery, shopping and pharmacy deliveries, vaccination centre volunteering, administration support and catering help, to name but a few. A leaflet was circulated across 10,000 homes, with the call centre number on one side and the how to volunteer on the other.

While the Lockdown was relaxed for a number of months during the summer, the service continued well into 2021. The Charity had to adapt and offer more services to people's doorsteps. A number of schemes were set up to keep in touch with many of our frail and isolated older population. These included themed days including VE Day where staff and volunteers dressed up and delivered parcels to people's doors, keeping people's spirits up.

We have been overwhelmed by the commitment and kindness of our staff and volunteers throughout this year and our collaborative, fast responding model has highlighted why the Marsh community remains strong despite our rural spread across 16 towns and villages, including a higher-than-average older population and pockets of socio-economic deprivation. This collaborative support working in partnership with many organisations will live long in the local memory.

Kent County Council and Folkestone and Hythe District Council were hugely supportive and provided emergency funding to support the responsive community services, for the most vulnerable in the local community to receive help and support. The Charity was fortunate to receive additional one off donations over this period from a number of local and national sources towards our emergency response. We also learnt that the bid for services in the Kent County Council tender for a new contract in the South Kent and Thanet region, had been successful, in partnership with Social Enterprise Kent (SEK).

Our achievements are backed by many individuals, heartwarming stories and expressions of gratitude from across the year to all of those involved in our successes and despite our shared losses.

Karen Leader - Chair of Trustees

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Policies and objectives

The Charity's objects are to promote the care of older people in any matter which is now or in the future deemed by law to be charitable within the Shepway District Council area of Romney Marsh.

Volunteers

In 2020/21 our team of volunteers grew from 30 in the previous year to 315, many of these were local people who came forward to support the Covid response. Volunteers assisted with the Support Hub helping to set up a seven day a week call centre; delivering hot meals; assisting with shopping and prescriptions. The Trustees would like to thank all our volunteers for their loyalty to the people who needed help during the pandemic. Whilst some of the volunteers that came forward in the height of the pandemic have returned to work, we have managed to retain at least half of our volunteers and plan to utilise their support to deliver our services in the next financial year.

Main activities undertaken to further the Charity's purposes for the public benefit

All our charitable activities focus on the needs of older people and are undertaken to further our charitable purposes for the public benefit. At Romney Marsh Community Hub we have two groups of service users; those that are over 50 and active older people and those that are in their late 70s and above who are less active and need more traditional support. Many of the wards that our service users live in are in the bottom third of the most disadvantaged communities in the UK, with access to services featuring as a particular hardship in these areas. Outlined below are services provided.

ACHIEVEMENT AND PERFORMANCE

Key performance indicators

At Trustee meetings the Charity's up to date financial activity against budget, cash flow and bank balances are presented by the Treasurer and Finance Officer. The Chief Officer provides a written report at every Trustee meeting, outlining the Charity's current activities and any future threats or opportunities. Key senior members of staff also provide Trustees with written reports on the services they manage. Funding from statutory bodies comes with Key Performance Indicators. Reports to those bodies are provided as required by the agreements. Any continuation funding for services which are provided using the Charity's free reserves are made at the annual Budget meeting. The Chief Officer alongside the Finance Officer monitors the income and expenditure for each department at the end of every calendar month. If a department is not performing as predicted in the budget, any increase/decrease in activity that may require further discussion is reported at the next Trustee meeting.

Review of activities

The community hub building is the core of our organisation, but we also run a range of activities and outreach services in the community. Services provided include:

- A day service at the hub for older people where they can access a range of activities and special interest groups, as well as a hot meal at lunch time
- Information and advice
- Community meals
- Transport service, helping older people to access our daytime activities
- Home support with domestic cleaning and shopping
- Hairdressing

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Delivering activities to respond to the pandemic

By the beginning of this financial year the COVID pandemic had inflicted a lockdown upon us and we began adopting services to meet the needs of our local community as an emergency response support Hub. Our Centre is one of the largest community buildings in the Romney Marsh area and since we were unable to open to our usual service users, we were keen to ensure our resources were used to support the community. The emergency hub was truly a team effort with elements of every department working together to bring all of our knowledge and expertise to the forefront of supporting not only older people of the Marsh, but all age groups and backgrounds. To say this was unprecedented is an understatement!

We set up a Call Centre, seven days a week with volunteers from our local community, utilizing previously unoccupied cabling in the vacant upstairs office space. This involved adopting an internet based central phone number for 5 lines, in addition to our usual business number. We collated information from local and national sources so we were as prepared as possible to deal with any enquiries that came through. In April alone, the Hub Call Centre dealt with over 1800 enquiries.

We created and maintained contact logs for every enquiry and with this core input, we inducted new volunteers quickly to ensure the service was sustainable, as the impact of the pandemic became more apparent.

We have established great working partnerships, thanks in no short part to other departments working with us flexibly and adaptively, with members of other local charities, local businesses and NHS teams.

We dealt with enquiries into government guidelines, shopping and meal deliveries. The stay-at-home message meant hundreds of people who were vulnerable due to their age, health and/or other complex issues needed to rethink their daily routines abruptly. We contacted and established a safe way for volunteers to assist in pharmacy deliveries across our area. The details we recorded enabled nearly 400 deliveries in April. Over the course of the year, this more than doubled despite all of the local pharmacies also increasing their capacity to deliver too.

Hi-Kent continued to provide batteries to us as the leading charity in Kent for those deaf and partially deaf. Their usual volunteers were unable to attend the Centre so our team successfully provided 513 battery packs to people throughout the year. They also provided us with key information for people who needed repairs while clinics were postponed in Centre's and hospitals across the county. Our work with the local foodbank and Salvation Army has provided emergency food parcels to those in need of support for their most basic provisions.

From 1st June 2020, we reintroduced a Covid secure way to deliver Home Support for older people to retain the independent living service they rely upon to assist in their daily living. This resulted in 674 visits over 10 months, equating to an average of around 3 visits per day from our small dedicated team.

Delivering our existing services during the pandemic

Throughout the year various restrictions were in place that meant that when we were able to open our Centre our day service was run on a very restricted basis, in order to protect our vulnerable service users. We adapted most of our other services including changing our hairdressing to a mobile service (from July 2020) and running a skeleton transport service to ensure people were able to access medical appointments and vaccines.

Our Information and Advice services continued throughout the pandemic with doorstep visits or home visits when it was permissible. Over the year 356 individuals were supported through this service and the following was achieved:

61 Attendance Allowance claims (All awarded have been granted at the higher rate for a minimum period of 3yrs)
6 PIP (Personal Independence Payments) claims
Assisted with 18 Carers Allowance claims
91 Blue Badges were applied for and granted

In total £818,887 total benefits were awarded, making everyday life easier for our service users.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

We saw our community meals rise from 7,250 hot meals in 2019/20 to 15,671 in 2020/21 and the sandwich teas rose from 368 to 735. For the first few months of the pandemic, the catering team worked with other departments and volunteers to provide a choice of shopping boxes containing essential items, which were delivered to people's homes.

What we achieved in 2020/21

- We answered or made 25,548 support calls
- We responded to 1,009 prescription requests
- We provided hearing aid assistance (in association with Hi-Kent) 521 times
- We delivered 15,900 hot meals
- We provided 319 COVID safe hairdressing appointments
- We delivered 674 home support visits
- We provided 297 personal shopping trips

Fundraising activities and income generation

At the beginning of the financial year, we had a fundraising strategy in place, which involved approaching grant making Trusts and as part of a partnership led by Social Enterprise Kent, we were tendering for a service delivery contract from Kent County Council (known as the wellbeing contract). Each year we run community fundraising events, such as a Christmas Fair and raffles, but this year we were unable to run these activities.

Our Kent County Council funding was due to end in July 2020 and was to be replaced by Wellbeing contract. The Wellbeing contract tendering was temporarily paused as a result of the COVID pandemic, so Kent County Council continued funding us until March 2021 with emergency funding, in recognition of the work we were delivering to the local community. Ultimately the tendering process was restarted and our partnership was successful in securing the three-year contract, with service delivery commencing in April 2021. Whilst this is good news, the contract is tapering over the three years and it is less than we were previously receiving.

Folkestone and Hythe District Council were very supportive of the hub and we were one of three hubs in the district that received emergency funding from the Council to deliver support to our local community.

Our position as one of the few community support organisations on the Marsh meant that we were very successful at securing emergency grants; which has resulted in a strong end of year position for the charity, that we are unlikely to replicate in future years, given that many of the grants we received were from one off funding pots. We also received a £100k partnership grant from National Lottery Community Fund; which was shared between 4 organisations.

Towards the end of the financial year, we secured funding from Kent County Council's strategic planning fund to develop a business plan and fundraising strategy during the next financial year. As part of our future income generation strategy, we had commenced negotiations on a charity shop lease by the end of this financial year.

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be approximately three months of the annual resources expended, that is approximately £120,000. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner.

We had approximately 8 months reserves (£331k) by the end of the financial year. Some of the funds carried forward in free reserves were intended for expenditure on COVID response; so, we expect our reserves position to reduce in the next financial year.

This policy will be reviewed annually.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, deed of trust, and constitutes a limited company limited by guarantee, as defined by the Companies Act 2006.

Romney Marsh Community Hub is a company limited by guarantee, without share capital, incorporated on 18 March 2002 and registered as a charity on 12 August 2002.

The company was established under the memorandum of association, which sets out the objects and powers of the charity company and is governed by its Articles of Association.

It is governed by its Memorandum and Articles of Association. The Charity is constituted under a Memorandum of Association dated 11 March 2002.

Recruitment and appointment of new trustees

Trustees with suitable expertise are recruited to assist the existing trustees to manage RMCH. It is envisaged that all Trustees will have an interest in older people and an understanding of the difficulties some face in maintaining a fulfilling life.

The Executive Committee, which administers the Charity, consists of:

- Honorary Officers
- Not less than 3 members

All of the Board of Trustees are also Directors of the limited company. In accordance with the Charity's Articles of Association, the Honorary Officers are re-elected each year and other members of the Board of Trustees retire in rotation. One third of members retire each year and are eligible for re-election. The Board of Trustees are entitled, as members, to appoint new Trustees during the year. This is then ratified at the annual general meeting.

Organisational structure and decision-making policies

The Trustees meet a minimum of four times each year. One week prior to the meeting, Trustees are sent the Chief Officer's Report, which outlines the day-to-day operations of RMCH since the last meeting. That report may also include specific decisions to be made by the Trustees. Any financial reports are also sent out one week prior to the meetings. Receiving reports prior to the meetings allows Trustees time to consider the content and request any further information they may require. Trustees administer the Charity and company. The Chief Officer manages the day-to-day operations of the charity's services. The Trustees are familiar with those activities and bear in mind Charity Commission guidance on public benefit when making decisions. To facilitate effective operations, the Chief Officer has delegated authority from the Trustees for operational matters including finance, employment of staff, recruitment of volunteers and the provision of services.

Induction and training of new trustees

New trustees undergo an orientation programme, as set out in the Trustee Induction Policy, which includes meeting the Chief Officer and an existing Trustee to discuss how the charity operates its day-to-day activities. Copies of relevant guidelines published by the Charity Commission, copies of Chief Officer Reports to Trustee meetings, and copies of previous minutes of Trustee meetings are provided. New Trustees visit the RMCH site to meet staff, other trustees, volunteers and clients to familiarise themselves with those involved with the charity's work. Trustees are also encouraged to attend relevant training events.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Senior staff pay grades are compared to other local charity staff with similar responsibilities. Staff pay increases are based on the anticipated grant income charged for service income and the previous year's overall financial position. Any agreed percentage increase is awarded to all staff following the annual budget meeting, except when legislation, such as the minimum wage increase, is implemented and any knock-on effect on differentials.

Related parties

There were no party related relationships.

Financial risk management

The Trustees have a risk management strategy/plan which comprises:

- An annual rolling programme to review the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The key controls used by the Charity include:

- Formal agenda for the Trustee Meetings
- Detailed strategic planning, budgeting and management accounting
- Established organisational structure and lines of reporting
- Formal lines of reporting
- Clear authorisation and approval levels
- Register of risks

One of the key elements in the management of financial risk is the establishment of a Reserves Policy and a regular review process to ensure adequate long-term assurance of operational services.

Plans for future periods

The coming year

If funds allow in 2021/22 it is hoped we can continue to provide all of our core services; which include our day service, community meals, transport, advice and information, activity groups and hairdressing.

Trustee priorities for the Charity continue to be:

- Improving Health & Wellbeing through the implementation of a new KCC contract in partnership with Social Enterprise Kent
- Preventing Loneliness and Isolation
- Providing practical help at home
- Informing and empowering older people
- Improving infrastructure and support for volunteers
- Change of name and rebrand of charity
- Improving our efficiency and fiscal sustainability

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Strategic Priorities to 2025

The longer-term priorities for RMCH are:

- Developing our service offer to ensure there is a wide range of community activities available for older people across the Romney Marsh area
- Continuing our day service, aimed at the more vulnerable older people, helping them to feel less isolated
- Carrying out refurbishment work to maximise and extend our current facilities, so that we can grow our range of onsite services
- Developing our back-office systems, including the implementation of a new CRM database to streamline our admin processes
- Implementing a range of changes to ensure RMCH is operating in an environmentally friendly manner
- Implementing a new fundraising strategy that will generate more unrestricted income for the charity through a portfolio of charity shops and a new individual giving programme, assuring our longer-term sustainability
- Developing existing and new partnerships with other charitable organisations to deliver a greater range of services and reduce duplication

Covid-19

At the time of signing the accounts the pandemic continues to affect our day-to-day operations and during the 2021/22 financial year there has been less emergency funding available; which means the charity will use some of the reserves carried forward at the end of the 2020/21 financial year. Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak, the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04396846 (England and Wales)

Registered Charity number
1093388

Registered office
Sunflower House
Rolfe Lane
New Romney
Kent
TN28 8JR

Trustees
R F Constable
Ms K A Leader (resigned 18/11/2021)
Ms V I Loseby (resigned 18/11/2021)
Cllr Mrs C J Waters
Cllr Mrs C Metcalfe
Mrs S M Thomas
Ms V A Butt (appointed 12/2/2021)
P McNamee (appointed 27/8/2020)
Ms K Smith (appointed 1/10/2020)
Ms L N Kember (appointed 1/10/2020) (resigned 18/8/2021)
Ms W P Richley (appointed 23/4/2021)

Independent Examiner
Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
National Westminster Bank Plc
High Street
Ashford Kent
TN24 8SH

CHANGE OF NAME

The charitable company passed a special resolution on 13th May 2021 changing its name from Romney Marsh Day Centre (Age Concern) Limited to Romney Marsh Community Hub.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22nd December 2021 and signed on its behalf by:

Ms K Smith - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROMNEY MARSH COMMUNITY HUB
PREVIOUSLY KNOWN AS
ROMNEY MARSH DAY CENTRE (AGE CONCERN)
LIMITED

Independent examiner's report to the trustees of Romney Marsh Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Samantha Whiting FCA
ICAEW
Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

24th December 2021

ROMNEY MARSH COMMUNITY HUB

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Grants and donations	2	580,110	10,415	590,525	249,796
Charitable activities	5				
Day Centre		167,706	-	167,706	214,710
Other trading activities	3	900	-	900	15,036
Investment income	4	738	-	738	793
Total		749,454	10,415	759,869	480,335
EXPENDITURE ON					
Charitable activities	6				
Day Centre		526,130	17,133	543,263	495,833
NET INCOME/(EXPENDITURE)		223,324	(6,718)	216,606	(15,498)
Transfers between funds	17	4,381	(4,381)	-	-
Net movement in funds		227,705	(11,099)	216,606	(15,498)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		798,727	24,790	823,517	833,717
Prior year adjustment	13	15,893	-	15,893	21,191
As restated		814,620	24,790	839,410	854,908
TOTAL FUNDS CARRIED FORWARD		1,042,325	13,691	1,056,016	839,410

The notes form part of these financial statements

BALANCE SHEET
31ST MARCH 2021

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	14	711,207	-	711,207	706,180
CURRENT ASSETS					
Debtors	15	23,089	-	23,089	22,315
Cash at bank and in hand		331,562	40,260	371,822	142,515
		<u>354,651</u>	<u>40,260</u>	<u>394,911</u>	<u>164,830</u>
CREDITORS					
Amounts falling due within one year	16	(23,533)	(26,569)	(50,102)	(31,600)
NET CURRENT ASSETS		<u>331,118</u>	<u>13,691</u>	<u>344,809</u>	<u>133,230</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,042,325</u>	<u>13,691</u>	<u>1,056,016</u>	<u>839,410</u>
NET ASSETS		<u><u>1,042,325</u></u>	<u><u>13,691</u></u>	<u><u>1,056,016</u></u>	<u><u>839,410</u></u>
FUNDS	17				
Unrestricted funds				1,042,325	814,620
Restricted funds				13,691	24,790
TOTAL FUNDS				<u><u>1,056,016</u></u>	<u><u>839,410</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd December 2021 and were signed on its behalf by:

K Smith - Trustee

ROMNEY MARSH COMMUNITY HUB

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021

		2021	2020 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>267,609</u>	<u>4,333</u>
Net cash provided by operating activities		<u>267,609</u>	<u>4,333</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(41,090)	(951)
Sale of tangible fixed assets		2,050	-
Interest received		<u>738</u>	<u>793</u>
Net cash used in investing activities		<u>(38,302)</u>	<u>(158)</u>
Change in cash and cash equivalents in the reporting period		<u>229,307</u>	<u>4,175</u>
Cash and cash equivalents at the beginning of the reporting period		<u>142,515</u>	<u>138,340</u>
Cash and cash equivalents at the end of the reporting period		<u><u>371,822</u></u>	<u><u>142,515</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	216,606	(15,498)
Adjustments for:		
Depreciation charges	20,334	16,705
Loss on disposal of fixed assets	13,679	-
Interest received	(738)	(793)
Increase in debtors	(774)	(22,315)
Increase in creditors	18,502	26,234
Net cash provided by operations	<u>267,609</u>	<u>4,333</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	<u>142,515</u>	<u>229,307</u>	<u>371,822</u>
	<u>142,515</u>	<u>229,307</u>	<u>371,822</u>
Total	<u>142,515</u>	<u>229,307</u>	<u>371,822</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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. Any incoming resources received in an accounting period that relate exclusively to future years are deferred on the balance sheet.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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	- 1% on cost
Equipment	- 15% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Minibuses	- 25% on reducing balance

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid at the year end after taking account of any discount due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. GRANTS AND DONATIONS

	2021	2020 as restated
	£	£
Donations	24,530	11,648
Grants	565,995	238,148
	<u>590,525</u>	<u>249,796</u>

Grants received, included in the above, are as follows:

	2021	2020 as restated
	£	£
Other grants	<u>565,995</u>	<u>238,148</u>

3. OTHER TRADING ACTIVITIES

	2021	2020 as restated
	£	£
Fundraising events	<u>900</u>	<u>15,036</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

4. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Deposit account interest	<u>738</u>	<u>793</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020 as restated
	£	£
Charitable activities Activity Day Centre	<u>167,706</u>	<u>214,710</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Day Centre	<u>87,530</u>	<u>71,612</u>	<u>384,121</u>	<u>543,263</u>

7. GRANTS PAYABLE

	2021	2020 as restated
	£	£
Day Centre	<u>71,612</u>	<u>-</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Day Centre	<u>369,282</u>	<u>2,023</u>	<u>12,816</u>	<u>384,121</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020 as restated
	£	£
Depreciation - owned assets	20,334	16,704
Other operating leases	286	-
Deficit on disposal of fixed assets	13,679	-
Independent examination and accounts	<u>1,560</u>	<u>1,017</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

11. STAFF COSTS

	2021	2020 as restated
	£	£
Wages and salaries	258,475	291,843
Social security costs	9,446	11,414
Other pension costs	3,917	4,236
	<u>271,838</u>	<u>307,493</u>

The average monthly number of employees during the year was as follows:

	2021	2020 as restated
Day Centre	<u>23</u>	<u>37</u>

There are no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Grants and donations	216,221	33,575	249,796
Charitable activities			
Day Centre	214,710	-	214,710
Other trading activities	15,036	-	15,036
Investment income	793	-	793
Total	<u>446,760</u>	<u>33,575</u>	<u>480,335</u>
EXPENDITURE ON			
Charitable activities			
Day Centre	486,978	8,855	495,833
NET INCOME/(EXPENDITURE)	<u>(40,218)</u>	<u>24,720</u>	<u>(15,498)</u>
Transfers between funds	<u>(70)</u>	<u>70</u>	<u>-</u>
Net movement in funds	<u>(40,288)</u>	<u>24,790</u>	<u>(15,498)</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	833,717	-	833,717
Prior year adjustment	21,191	-	21,191
	<u>854,908</u>	<u>-</u>	<u>854,908</u>
As restated			
	<u>854,908</u>	<u>-</u>	<u>854,908</u>
TOTAL FUNDS CARRIED FORWARD	<u>814,620</u>	<u>24,790</u>	<u>839,410</u>

13. PRIOR YEAR ADJUSTMENT

The comparative figures for the year ended 31 March 2019 and 31 March 2020 have been restated to reflect the capitalisation of a mini bus purchased for £29,000 during the year ended 31 March 2019 which was initially expensed to the SOFA in error.

14. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Minibuses £	Totals £
COST					
At 1st April 2020	803,372	92,330	48,569	126,074	1,070,345
Additions	-	22,127	18,963	-	41,090
Disposals	-	(87,564)	(33,888)	(91,324)	(212,776)
	<u>803,372</u>	<u>26,893</u>	<u>33,644</u>	<u>34,750</u>	<u>898,659</u>
At 31st March 2021	<u>803,372</u>	<u>26,893</u>	<u>33,644</u>	<u>34,750</u>	<u>898,659</u>
DEPRECIATION					
At 1st April 2020	131,580	78,177	46,020	108,388	364,165
Charge for year	7,722	3,488	5,015	4,109	20,334
Eliminated on disposal	-	(74,537)	(32,437)	(90,073)	(197,047)
	<u>139,302</u>	<u>7,128</u>	<u>18,598</u>	<u>22,424</u>	<u>187,452</u>
At 31st March 2021	<u>139,302</u>	<u>7,128</u>	<u>18,598</u>	<u>22,424</u>	<u>187,452</u>
NET BOOK VALUE					
At 31st March 2021	<u>664,070</u>	<u>19,765</u>	<u>15,046</u>	<u>12,326</u>	<u>711,207</u>
At 31st March 2020	<u>671,792</u>	<u>14,153</u>	<u>2,549</u>	<u>17,686</u>	<u>706,180</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade debtors	12,233	8,773
Other debtors	410	5
Accrued income	-	10,112
Prepayments	10,446	3,425
	<u>23,089</u>	<u>22,315</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade creditors	15,812	16,815
Social security and other taxes	3,092	3,006
NEST Pension	-	714
Other creditors	1,335	7,489
Accruals and deferred income	26,569	-
Accrued expenses	3,294	3,576
	<u>50,102</u>	<u>31,600</u>

17. MOVEMENT IN FUNDS

	At 1/4/20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds					
General fund	108,440	-	257,337	(34,658)	331,119
Fixed assets	690,287	15,893	(34,013)	39,039	711,206
	<u>798,727</u>	<u>15,893</u>	<u>223,324</u>	<u>4,381</u>	<u>1,042,325</u>
Restricted funds					
The Romney Marsh Community Support Hub	10,000	-	(10,000)	-	-
Transport Costs	-	-	250	-	250
Rebranding	10,000	-	(1,239)	-	8,761
Chairs and kitchen equipment	3,794	-	-	(3,794)	-
Copier	750	-	-	(750)	-
Freezer and till	246	-	(246)	-	-
KCC Sports	-	-	(163)	163	-
Property update	-	-	4,680	-	4,680
	<u>24,790</u>	<u>-</u>	<u>(6,718)</u>	<u>(4,381)</u>	<u>13,691</u>
TOTAL FUNDS	<u>823,517</u>	<u>15,893</u>	<u>216,606</u>	<u>-</u>	<u>1,056,016</u>

17. 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	749,454	(492,117)	257,337
Fixed assets	-	(34,013)	(34,013)
	<u>749,454</u>	<u>(526,130)</u>	<u>223,324</u>
Restricted funds			
The Romney Marsh Community Support Hub	-	(10,000)	(10,000)
Transport Costs	1,000	(750)	250
Rebranding	-	(1,239)	(1,239)
Freezer and till	-	(246)	(246)
KCC Sports	4,735	(4,898)	(163)
Property update	4,680	-	4,680
	<u>10,415</u>	<u>(17,133)</u>	<u>(6,718)</u>
TOTAL FUNDS	<u>759,869</u>	<u>(543,263)</u>	<u>216,606</u>

Comparatives for movement in funds

	At 1/4/19 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds					
General fund	132,975	-	(23,513)	(1,022)	108,440
Fixed assets	700,742	21,191	(16,705)	952	706,180
	<u>833,717</u>	<u>21,191</u>	<u>(40,218)</u>	<u>(70)</u>	<u>814,620</u>
Restricted funds					
The Romney Marsh Community Support Hub	-	-	10,000	-	10,000
Projector and screen	-	-	(70)	70	-
Rebranding	-	-	10,000	-	10,000
Chairs and kitchen equipment	-	-	3,794	-	3,794
Copier	-	-	750	-	750
Freezer and till	-	-	246	-	246
	<u>-</u>	<u>-</u>	<u>24,720</u>	<u>70</u>	<u>24,790</u>
TOTAL FUNDS	<u>833,717</u>	<u>21,191</u>	<u>(15,498)</u>	<u>-</u>	<u>839,410</u>

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	446,760	(470,273)	(23,513)
Fixed assets	-	(16,705)	(16,705)
	<u>446,760</u>	<u>(486,978)</u>	<u>(40,218)</u>
Restricted funds			
The Romney Marsh Community Support Hub	10,000	-	10,000
Projector and screen	449	(519)	(70)
Transport Costs	4,000	(4,000)	-
Christmas Activities	4,336	(4,336)	-
Rebranding	10,000	-	10,000
Chairs and kitchen equipment	3,794	-	3,794
Copier	750	-	750
Freezer and till	246	-	246
	<u>33,575</u>	<u>(8,855)</u>	<u>24,720</u>
TOTAL FUNDS	<u><u>480,335</u></u>	<u><u>(495,833)</u></u>	<u><u>(15,498)</u></u>

The Romney Marsh Community Support Hub - On 26 March 2020 we received £10,000 from the Romney Marsh Town Council to contribute towards the set up of a local hub of volunteers and redeployed staff to help people on the Marsh through the March lockdown which has been spent during the current year.

Rebranding - In August 2019 we received £10,000 from the National Lottery to facilitate a freshening of the image of the Day Centre including logos and signs. The money was due to be spent within a year and some preliminary consultation work did take place during the year. Some progress was made after the accounts' year end but the National Lottery have increased the time by which the funds have to be spent in light of the Covid 19 situation.

Chairs and kitchen equipment - £3,794 was received from Little Cheyne Wind Farm in November towards the cost of new chairs and kitchen equipment for the Day Centre. In September 2020 the refurbishment of the Day Centre was completed with new chairs in the new colour scheme were purchased and work on the kitchen began.

Freezer and till - Funds were received from Folkestone and Hythe District Council in February 2020 for the purchase of a new freezer and till. The till was brought in April 2020 and the freezer in May 2020.

18. CONTINGENT LIABILITIES

The charity received grants totally £160,000 towards the construction of the Day Centre from Kent County Council and Folkestone and Hythe Council (formerly Shepway District Council) in 1994/95. In the unlikely event that the property ceases to be a day care centre or the freehold is sold with no replacement facility being acquired, the aforementioned grants will become immediately refundable in full.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

20. COMPANY GUARANTORS

The extent of each guarantee is limited to £1. The company guarantors are the serving trustees.