

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
ROMNEY MARSH COMMUNITY HUB

Gibbons Mannington & Phipps LLP
Chartered Accountants
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Tenterden
Kent
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The Year 2021/22 saw a return to more normal times after the major disruption of the Covid pandemic. Daily activities returned to the Hub in New Romney while outbound support continued for those still shielding from Covid at home.

The outstanding work of the previous year was recognised by the award of the British Empire Medal to our Chief Executive Jon Wilson and after the year end by the visit of HRH Prince Richard Duke of Gloucester to The Hub to meet with clients, staff and volunteers and congratulate them for all their hard work.

The Trustees instigated an external review of systems, procedures and governance to prepare the Hub for a return to normal daily life. The Romney Marsh Community Hub is without doubt a major asset, but unless it is fully utilised it is a wasted opportunity. The management team thereby focussed on ensuring all available space was utilised and that a wide range of community services and events returned.

We began the first year of our three-year Universal Wellbeing Contract in association with Social Enterprise Kent and funded through Kent County Council, marking a change in how services were delivered to people over 50.

With government Covid related funding now coming to an end the Trustees are focussed on building new revenue streams and accessing external grants and donations to support the charity's work. We are thankful for all the support we have received from the Folkestone and Hythe Council, Kent County Council and the NHS together with financial support from third party sponsors and grant making charities. Our new Charity shop opened in Rye and we are looking to add one or more new shops within the area as suitable shop premises become available. When fully operational we anticipate these will provide additional income to support our charitable activities.

We are very fortunate to have a hard working and loyal workforce and substantial team of volunteers. On behalf of the Board, I would thank them for all their efforts. The new post Covid world throws up new challenges, in particular in the recruitment of staff and managing the ever-increasing costs associated with the Hub's daily operations. We are seeking to strengthen and deepen our relationships with similar charities in adjoining areas to develop best practice and to become a voice for our clients in the community.

Forecasts for the South Kent Coast Clinical Commissioning Group anticipate an explosion in the over 70's residents in our area over the next 5 years. This is in part due to ageing of the existing community but exacerbated by the increasing number of elderly people wishing to move into our area. The Romney Marsh area is in general one of very severe social deprivation and we are witnessing a dramatic increase in the number of local residents suffering from Dementia and similar mental issues.

I joined the Board of Trustees and became Chair after the year end. I have worked closely with the Chief Executive to understand the current operations of the charity and the issues we need to confront to stay a core part of the care infrastructure in the Southern Coastal area of Kent. I am confident that the Hub will rise to meet these challenges and we are ambitious to provide additional support for our local Councils, the NHS and Care services subject to being able to access finance and staff.

Neil McClure
Chair

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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 31 March 2022. 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 to 315, many of these were local people who came forward to support the Covid response. Inevitably, as these volunteers returned to work our volunteer numbers reduced in the 2021/22 financial year to an average of 100 volunteers throughout the year. As we returned to face-to-face services throughout the year our volunteers were essential to us, they helped to keep our service users safe by undertaking additional cleaning and sanitising duties after each session. We have a range of volunteer roles, including help for sessions and activities, delivery of essential items and community meals and supporting us to run our charity shop in Rye.

We recognised a need to support volunteers with a dedicated member of staff, so with the support of funding from a range of sources, including Southern Water, Kent Community Foundation and Awards for All, we introduced a new Volunteer Development Officer post (VDO) this year. The post holder is responsible for introducing systems and processes to support the recruitment, induction and retention of volunteers, but will also be working towards the Investing in Volunteers quality standard over the next 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.

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 dining
- Home support with domestic cleaning and shopping
- Mobile Hairdressing
- Wellbeing classes and groups

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Key performance indicators

Financial management: 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. 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 Head of Finance 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.

Monitoring the charity's activities: 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.

Review of activities

Day support service: As COVID restrictions were lifted during the year we were able to start to reintroduce our day support service, with very limited numbers at first. We provide transport to the centre, so that people can participate in our day support service; this is mainly attended by people aged over 70. Our service users take part in activities, including quizzes, interest groups, art sessions and chair-based exercise. They also have a hot meal in our restaurant at lunchtime and they have the option of taking home a packed tea.

Information and advice service: We provide confidential one to one appointments and phone calls in the Hub and out in the community to anyone who needs support. 1074 people accessed this service, which is aimed at helping them to retain their independence. We supported individuals to review and maximise their benefits (so that they could pay for more support at home), obtain blue badges, access hardship payments and much more.

Community dining: We offer hot lunches and a sandwich tea via a home delivery service to people across the marsh seven days a week. These are meals that we prepare on site in our kitchen, ensuring they are healthy and appetising. The service also provides a welfare check on individuals, offering their families peace of mind. This is a very popular service, we delivered 12,216 meals during this financial year.

Home support service and hairdressing: Many of our service users want to remain in their own homes, but they need some extra support to do this. Our staff helped with domestic chores and shopping on 1194 occasions this year. We also have a mobile hairdresser who provides hairdressing at home for those who can't get to the salon, who undertook 693 appointments.

Wellbeing classes and activities: The new wellbeing contract started in April 2021. This service provides opportunities for older people to take part in exercise classes and activity groups held in the Hub and in community venues across the Marsh. The programme of activities was initially impacted by Covid restrictions, but as the financial year progressed, we were able to introduce more and more activities. By the end of the year, we had 4275 attendances at classes and groups.

We launched "try something new for 2022" in January with a first-class free voucher which was used by anyone wanting to try a new or different class. This attracted new members to groups and proved popular. Our range of classes has continued to grow with further activities added on Mondays at the Hub, with "Make the most of Mondays". We also started a crafty afternoon with occasional special interest workshops, encouraging our participants to try new things and a new walking group that often exceeds 20 people, that join us each Tuesday for a 3 to 4 mile walk on the Marsh.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Fundraising activities and income generation

This year most community fundraising events took place within the latter part of the year, because of ongoing COVID restrictions. Fundraising activities included:

- The continuation of our 100 club
- A race night in October which raised £590
- Our Christmas Fayre in November, which raised in excess of £1000
- Two Members of Staff did a walk the Marsh challenge in October raising money and awareness of the Hub
- A number of local shops and businesses have now taken collection pots for the Hub

We successfully secured grants from a number of Trusts and Foundations including Kent Community Foundation, Edward Gostling Foundation, Awards for All, Cole Trust and Colyer Ferguson charitable Trust. This year, we focused on securing funding towards core staff salaries from Trusts, as well as some equipment needed to run the Hub safely for our beneficiaries.

With the support of funding from Kent County Council's strategic recovery fund, we have been working with a fundraising consultant throughout this financial year on the development of a fundraising strategy, which will mean that in the next year we will start to develop our income streams, particularly focusing on boosting our existing community fundraising activities and targeting individual donors.

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.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of 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.

Policies adopted for the induction and training of 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. Links to 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.

Pay policy for key management personnel

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 party relationships

There were no party related relationships.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

In 2022/23 we plan to continue to provide all of our core services; with a particular focus on recovering the day support service, which supports our most vulnerable service users, who have been the most affected by COVID.

Trustee priorities for the Charity continue to be:

- Improving Health & Wellbeing through the implementation of the 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

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 work to maximise and extend our current facilities, so that we can grow our range of onsite services
- Developing our accounting and 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
- Becoming identified as the authoritative voice for the care needs of older people in the Romney Marsh area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04396846 (England and Wales)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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 (resigned 24/10/2022)
Ms V A Butt
P McNamee (resigned 24/10/2022)
Ms K Smith (resigned 24/10/2022)
Ms L N Kember (resigned 18/8/2021)
Ms W P Richley (appointed 23/4/2021)
N J McClure (appointed 1/5/2022)

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

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

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 15 December 2022 and signed on its behalf by:

N J McClure - Trustee

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 31 March 2022.

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

15 December 2022

ROMNEY MARSH COMMUNITY HUB

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Grants and donations	2	48,823	277,570	326,393	590,525
Charitable activities					
Day Centre		223,872	-	223,872	167,706
Other trading activities	3	880	-	880	900
Investment income	4	659	-	659	738
Total		<u>274,234</u>	<u>277,570</u>	<u>551,804</u>	<u>759,869</u>
EXPENDITURE ON					
Charitable activities	6				
Day Centre		<u>353,426</u>	<u>239,844</u>	<u>593,270</u>	<u>543,263</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(79,192) <u>1,595</u>	37,726 <u>(1,595)</u>	(41,466) <u>-</u>	216,606 <u>-</u>
Net movement in funds		(77,597)	36,131	(41,466)	216,606
RECONCILIATION OF FUNDS					
Total funds brought forward		1,042,325	13,691	1,056,016	839,410
TOTAL FUNDS CARRIED FORWARD		<u><u>964,728</u></u>	<u><u>49,822</u></u>	<u><u>1,014,550</u></u>	<u><u>1,056,016</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	711,128	-	711,128	711,207
CURRENT ASSETS					
Debtors	14	27,944	-	27,944	23,089
Cash at bank and in hand		255,107	49,823	304,930	371,822
		<u>283,051</u>	<u>49,823</u>	<u>332,874</u>	<u>394,911</u>
CREDITORS					
Amounts falling due within one year	15	(29,452)	-	(29,452)	(50,102)
		<u>253,599</u>	<u>49,823</u>	<u>303,422</u>	<u>344,809</u>
NET CURRENT ASSETS					
		<u>253,599</u>	<u>49,823</u>	<u>303,422</u>	<u>344,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		964,727	49,823	1,014,550	1,056,016
		<u>964,727</u>	<u>49,823</u>	<u>1,014,550</u>	<u>1,056,016</u>
NET ASSETS					
		<u>964,727</u>	<u>49,823</u>	<u>1,014,550</u>	<u>1,056,016</u>
FUNDS	17				
Unrestricted funds				964,727	1,042,325
Restricted funds				<u>49,823</u>	<u>13,691</u>
TOTAL FUNDS				<u>1,014,550</u>	<u>1,056,016</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 15 December 2022 and were signed on its behalf by:

N J McClure - Trustee

ROMNEY MARSH COMMUNITY HUB

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(46,082)</u>	<u>267,609</u>
Net cash (used in)/provided by operating activities		<u>(46,082)</u>	<u>267,609</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(21,469)	(41,090)
Sale of tangible fixed assets		-	2,050
Interest received		<u>659</u>	<u>738</u>
Net cash used in investing activities		<u>(20,810)</u>	<u>(38,302)</u>
Change in cash and cash equivalents in the reporting period		<u>(66,892)</u>	<u>229,307</u>
Cash and cash equivalents at the beginning of the reporting period		<u>371,822</u>	<u>142,515</u>
Cash and cash equivalents at the end of the reporting period		<u><u>304,930</u></u>	<u><u>371,822</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

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

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(41,466)	216,606
Adjustments for:		
Depreciation charges	21,549	20,334
Loss on disposal of fixed assets	-	13,679
Interest received	(659)	(738)
Increase in debtors	(4,855)	(774)
(Decrease)/increase in creditors	(20,651)	18,502
Net cash (used in)/provided by operations	<u>(46,082)</u>	<u>267,609</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	371,822	(66,892)	304,930
	<u>371,822</u>	<u>(66,892)</u>	<u>304,930</u>
Total	<u>371,822</u>	<u>(66,892)</u>	<u>304,930</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

	2022	2021
	£	£
Donations	20,165	24,530
Gift aid	647	-
Grants	305,581	565,995
	<u>326,393</u>	<u>590,525</u>

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

	2022	2021
	£	£
Other grants	<u>305,581</u>	<u>565,995</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>880</u>	<u>900</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>659</u>	<u>738</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Charitable activities	Day Centre	<u>223,872</u>	<u>167,706</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Day Centre	<u>102,498</u>	<u>2,500</u>	<u>488,272</u>	<u>593,270</u>

7. GRANTS PAYABLE

	2022 £	2021 £
Day Centre	<u>2,500</u>	<u>71,612</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Day Centre	<u>466,615</u>	<u>3,360</u>	<u>18,297</u>	<u>488,272</u>

9. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	21,548	20,334
Other operating leases	14,529	286
Deficit on disposal of fixed assets	-	13,679
Independent examination and accounts	<u>1,800</u>	<u>1,560</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	327,558	258,475
Social security costs	14,859	9,446
Other pension costs	4,788	3,917
	<u>347,205</u>	<u>271,838</u>

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

	2022	2021
Day Centre	<u>28</u>	<u>23</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 £
INCOME AND ENDOWMENTS FROM			
Grants and donations	580,110	10,415	590,525
Charitable activities			
Day Centre	167,706	-	167,706
Other trading activities	900	-	900
Investment income	738	-	738
Total	<u>749,454</u>	<u>10,415</u>	<u>759,869</u>
EXPENDITURE ON			
Charitable activities			
Day Centre	526,130	17,133	543,263
NET INCOME/(EXPENDITURE)	223,324	(6,718)	216,606
Transfers between funds	4,381	(4,381)	-
Net movement in funds	227,705	(11,099)	216,606
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	798,727	24,790	823,517
Prior year adjustment	15,893	-	15,893
As restated	814,620	24,790	839,410
TOTAL FUNDS CARRIED FORWARD	<u>1,042,325</u>	<u>13,691</u>	<u>1,056,016</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Minibuses £	Totals £
COST					
At 1 April 2021	803,372	26,893	33,644	34,750	898,659
Additions	-	13,493	7,976	-	21,469
At 31 March 2022	803,372	40,386	41,620	34,750	920,128
DEPRECIATION					
At 1 April 2021	139,302	7,128	18,598	22,424	187,452
Charge for year	7,722	4,989	5,756	3,081	21,548
At 31 March 2022	147,024	12,117	24,354	25,505	209,000
NET BOOK VALUE					
At 31 March 2022	656,348	28,269	17,266	9,245	711,128
At 31 March 2021	664,070	19,765	15,046	12,326	711,207

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	12,742	12,233
Other debtors	80	410
Prepayments	15,122	10,446
	27,944	23,089

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	15,802	15,812
Social security and other taxes	5,095	3,092
Other creditors	1,245	1,335
Accruals and deferred income	-	26,569
Accrued expenses	7,310	3,294
	29,452	50,102

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	13,750	-
Between one and five years	16,042	-
	29,792	-

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	331,119	(57,644)	(19,876)	253,599
Fixed assets	711,206	(21,549)	21,471	711,128
	<u>1,042,325</u>	<u>(79,193)</u>	<u>1,595</u>	<u>964,727</u>
Restricted funds				
Transport Costs	250	-	-	250
Rebranding	8,761	(10,095)	1,334	-
Property update	4,680	(4,752)	72	-
CEO Support	-	13,125	-	13,125
Wellbeing Contract	-	3,001	(3,001)	-
Hub	-	770	-	770
Assets	-	1,808	-	1,808
Admin	-	14,000	-	14,000
Volunteer	-	19,870	-	19,870
	<u>13,691</u>	<u>37,727</u>	<u>(1,595)</u>	<u>49,823</u>
TOTAL FUNDS	<u>1,056,016</u>	<u>(41,466)</u>	<u>-</u>	<u>1,014,550</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,234	(331,878)	(57,644)
Fixed assets	-	(21,549)	(21,549)
	<u>274,234</u>	<u>(353,427)</u>	<u>(79,193)</u>
Restricted funds			
Rebranding	1	(10,096)	(10,095)
Property update	-	(4,752)	(4,752)
CEO Support	15,000	(1,875)	13,125
Wellbeing Contract	132,000	(128,999)	3,001
NHS	4,700	(4,700)	-
CMS	5,000	(5,000)	-
Advocacy	13,376	(13,376)	-
Hub	6,270	(5,500)	770
Assets	18,633	(16,825)	1,808
Infection Control	8,640	(8,640)	-
Admin	31,200	(17,200)	14,000
Volunteer	42,750	(22,880)	19,870
	<u>277,570</u>	<u>(239,843)</u>	<u>37,727</u>
TOTAL FUNDS	<u>551,804</u>	<u>(593,270)</u>	<u>(41,466)</u>

17. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

The Romney Marsh Community Hub - We have received £8,569 from Kent Community Foundation, £53,770 from Folkestone & Hythe District Council and £500 from Helping Hands to improve, expand and rebuild the services supplied by the Community Hub during the continuation of the effects of the covid pandemic. £14,770 of these grants is for the period after 31st March 2022.

17. MOVEMENT IN FUNDS - continued

In addition to the above we received £8,640 from Kent County Council to manage and supply testing services and other protection items for all staff and volunteers who work at or for the Community Hub to protect the health of those using the services. All this money has been spent.

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 did take place during that year. The covid 19 situation increased, with the National Lottery's permission, the time it took to complete this rebranding but that task has now been completed and all the balance of funds spent this year.

Assets - £4,680 from Kent Community Foundation for a bathroom conversion. £250 for perspex to be installed in the minibus from Cllr Rolfe. £11,377 from Magnox for server equipment. Tony Hill £3,000, Cllr Hills £500 and Cllr Rolfe £448 for the purchase of a new dishwasher. Cole Charitable Trust £1,500 for chairs. £1,808 from Folkestone & Hythe District Council for the purchase of a fridge. All these funds were spent during the year except the perspex £250 and fridge £1,808 donations.

Community Meals Services - The Philip Foundation kindly gave £5,000 to support the provision of community meals from The Hub during the year.

CEO Support - Colyer Ferguson generously gave a £15,000 grant towards the salary of the CEO for a year. £13,125 of this grant s for the period after 31st March 2022.

Volunteer Management and Volunteers - The Edward Gosling Foundation £5,000, Southern Water £8,000 and Little Cheyne Windfarm £5,000 gave funds towards the salary costs of our volunteer manager. Age UK Hythe & Lymnige £10,750, Pargiter Trust £4,000 and National Lottery £10,000 towards supporting, training and looking after our volunteers including getting accreditation for the methods we use. Included in this funding is £19,869 which is for the period beyond 31st March 2022.

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 31 March 2022.

20. COMPANY GUARANTORS

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