

**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 2023  
FOR  
ROMNEY MARSH COMMUNITY HUB**

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
Landgate Chambers  
Rye  
East Sussex  
TN31 7LJ

**ROMNEY MARSH COMMUNITY HUB**

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FOR THE YEAR ENDED 31 MARCH 2023**

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## **ROMNEY MARSH COMMUNITY HUB**

### **CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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We began the year by welcoming HRH The Duke of Gloucester to visit The Hub to recognise the work undertaken by staff and volunteers to support the local community during the Covid pandemic. The Duke was accompanied by The Lord Lieutenant of Kent, The Lady Colgrian and representatives of local Councils and The Kent Constabulary.

The visit visibly lifted the morale of staff, volunteers and our clients who attended on that day. We finished the year by receiving the award of Care Charity of the Year in the 2022 Kent Charity Awards. Both the visit and the award are recognition of how a small independent charity can make a difference in its local community.

In November our Chief Executive, Jon Wilson, notified Trustees of his wish to resign to pursue a change in career. Ahead of his resignation we had conducted a management review which had concluded that in-order to meet the challenges ahead it was desirable that the Chief Executive should free up time to focus on strategic issues including fundraising and external commissioning opportunities. As this would leave less time to attend to the day-to-day running of The Hub, it was decided to appoint a Services Manager. We were fortunate to find a strong local candidate, Derek Ruby who joined us in November 2022.

With Jon's departure in March, we were left with an interregnum before our new Chief Executive could join us in May 2023. I am very grateful to Derek Ruby for taking on the acting Chief Executive role to ensure a smooth transition.

Our new Chief Executive, Liz Taylor, joined us in May 2023. She had previously worked with the Alzheimer's Society in Kent and so had worked alongside The Hub previously and living on Romney Marsh has a keen appreciation of the support needs of the local aged community.

Despite all the management changes the staff and volunteers continued to work effectively to ensure that The Hub operated as a focal point for the local community in serving the needs of the over 50-year-old residents of Romney Marsh. I would thank them for their loyalty and positivity at a time when everyone is being affected by increasing energy prices and general inflation.

Our own costs have continued to rise, and we have tried to absorb much of this as we realise that many of our users are struggling to make ends meet. We have been successful in sourcing grants to help cover some of these cost increases as well as being able to provide targeted support to keep people warm and safe despite soaring energy costs. I would thank our local councils and councillors and local businesses and supporters for their financial support at this time to enable us to provide this help.

We were also successful in attracting grants that will allow us to modernise our vehicle fleet of two minibuses and two meal delivery vans. Being both more fuel efficient with lower maintenance costs and more comfortable for our users they help underwrite our continuing Day Centre and home meal delivery services in the future.

With our new management team in place, we can now attend to ensuring that our finances and organisation are both resilient to meet future challenges. As stage one of this, over the last Summer, we went out to recruit additional Trustees. We were delighted to recruit six new Trustees from a wide range of backgrounds, some of whom had previously volunteered at The Hub while others were new. We were particularly delighted to welcome Polly Rolfe who has joined us as Treasurer to oversee our finances.

The now enlarged Board of twelve Trustees will help us to develop a compelling vision for the future of the charity. I thank all of them for volunteering to help ensure that The Hub continues as a key element in the local wellness and welfare services for our users.

Neil McClure  
Chair of Trustees

## **ROMNEY MARSH COMMUNITY HUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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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 2023. 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 Folkestone and Hythe 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. In total for the year 2022/23 we received 8254.5 hours of support from our volunteers.

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 which we achieved after year end.

##### **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

## ROMNEY MARSH COMMUNITY HUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 Finance Officer in the absence of a Treasurer. 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. The Chair who has acted as Treasurer over the past year pending a new Trustee appointment presents a written Finance and Chair's report to each Trustee meeting. The number of Trustee meetings held in a year was increased from 4 to 6 in order to achieve more effective governance and financial monitoring.

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. We had a total of 2119 attendances for the year 2022/23.

**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. There were 5888 contacts made with people who 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 9441 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 1325 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 409 appointments in the period April 2022 to November 2022.

**Wellbeing classes and activities:** The new wellbeing and wellness 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 7292 attendances at classes and groups.

We launched "try something new for 2023" 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.

## **ROMNEY MARSH COMMUNITY HUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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
- A number of local shops and businesses have now taken collection pots for the Hub
- Our Sunflower charity shop in Rye, East Sussex is now trading well and providing a significant profit to support our charitable activities

We successfully secured grants from a number of Trusts and Foundations including Kent Community Foundation Trustees of Francis Winham Foundation, The Clothworkers Foundation, Community of the Presentation Trust, The Tory Family, Arnold Clark, New Romney Town Council, Folkestone and Hythe District Council, Kent Community Foundation, Kent County Council, SEK, New Romney Pharmacy, PC Phillips Foundation, Age UK Hythe & Lyminge and Age UK Herne Bay. 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 users.

In addition to our own local fundraising coordinator, we also contract with an external fundraising advisor who helps us with major grant applications.

We were delighted to receive a visit from HRH The Duke of Gloucester during the year in recognition of the charity's work in helping the local community through the Covid pandemic. In December we were delighted to receive the award of Care Charity of The Year at the Kent Charity Awards

#### **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 by the end of the financial year. As we move away from reliance on local government financed support to having to generate funds from third party grant giving organisations it is inevitable that we may record small deficits for the next year or two, but Trustees are well aware of the long term need to balance income and expenditure.

##### **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.

## **ROMNEY MARSH COMMUNITY HUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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.

##### **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 six 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.

**ROMNEY MARSH COMMUNITY HUB**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related party relationships**

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.



## **ROMNEY MARSH COMMUNITY HUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Plans for future periods**

##### **The coming year**

In November 2022 our Chief Executive Jon Wilson tendered his resignation. Previously it had been agreed that he could, at his request, move to a 4 day a week contract. Prior to his resignation the Trustees decided to recruit a full time Service Manager to allow the Chief Executive to focus on strategic and fundraising issues. A Service Manager was appointed in November 2022 and after an extensive search a new full time Chief Executive Liz Taylor joined us in May 2023. At the same time the Service Managers role was expanded to include Facilities Management

Trustees would like to record their thanks and appreciation to Jon Wilson for his valuable service in making the Hub the centre of the community's response to the Covid pandemic in The Romney Marsh area and congratulate him for his award of The British Empire Medal.

In 2023/24 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
- Making the Hub a centre for the local community and widening its use. One example of this has been the installation of an automatic Washeteria by the front door of The Hub which is already being well used and generating additional funds
- Improving our efficiency and fiscal sustainability
- The launch of a Legacy giving campaign to generate additional financial resources.

##### **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)

**ROMNEY MARSH COMMUNITY HUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**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 ..... 8 November 2023 ..... and signed on its behalf by:



.....  
N J McClure - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROMNEY MARSH COMMUNITY HUB**

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**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 2023.

**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.

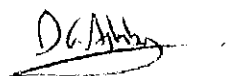
**Independent examiner's statement**

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 member of the Association of Chartered Certified Accountants, 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.



David Ashby FCCA  
The Association of Chartered Certified Accountants

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
Landgate Chambers  
Rye  
East Sussex  
TN31 7LJ

Date: 15/11/23 .....

**ROMNEY MARSH COMMUNITY HUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Grants and donations	2	35,510	293,786	329,296	326,393
<b>Charitable activities</b>	5				
Day Centre		276,815	-	276,815	223,872
Other trading activities	3	1,332	-	1,332	880
Investment Income	4	1,717	-	1,717	659
Other income		1,500	-	1,500	-
<b>Total</b>		<b>316,874</b>	<b>293,786</b>	<b>610,660</b>	<b>551,804</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Day Centre		410,627	265,136	675,763	593,270
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	17	(93,753) 43,753	28,650 (43,753)	(65,103) -	(41,466) -
<b>Net movement in funds</b>		<b>(50,000)</b>	<b>(15,103)</b>	<b>(65,103)</b>	<b>(41,466)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		964,727	49,823	1,014,550	1,056,016
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>914,727</b>	<b>34,720</b>	<b>949,447</b>	<b>1,014,550</b>

The notes form part of these financial statements

**ROMNEY MARSH COMMUNITY HUB**

**BALANCE SHEET  
31ST MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	728,719	-	728,719	711,128
<b>CURRENT ASSETS</b>					
Debtors	14	26,914	-	26,914	27,944
Cash at bank and in hand		187,391	34,717	222,108	304,930
		214,305	34,717	249,022	332,874
<b>CREDITORS</b>					
Amounts falling due within one year	15	(28,294)	-	(28,294)	(29,452)
<b>NET CURRENT ASSETS</b>		186,011	34,717	220,728	303,422
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		914,730	34,717	949,447	1,014,550
<b>NET ASSETS</b>		914,730	34,717	949,447	1,014,550
<b>FUNDS</b>	17				
Unrestricted funds				914,730	964,727
Restricted funds				34,717	49,823
<b>TOTAL FUNDS</b>				949,447	1,014,550

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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 8 November 2023 and were signed on its behalf by:

  
N J McClure - Trustee

The notes form part of these financial statements

**ROMNEY MARSH COMMUNITY HUB****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(38,263)</u>	<u>(46,082)</u>
Net cash used in operating activities		<u>(38,263)</u>	<u>(46,082)</u>
<b>Cash flows from Investing activities</b>			
Purchase of tangible fixed assets		(47,776)	(21,469)
Sale of tangible fixed assets		1,500	-
Interest received		<u>1,717</u>	<u>659</u>
Net cash used in Investing activities		<u>(44,559)</u>	<u>(20,810)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(82,822)</b>	<b>(66,892)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>304,930</u></b>	<b><u>371,822</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>222,108</u></b>	<b><u>304,930</u></b>

The notes form part of these financial statements

**ROMNEY MARSH COMMUNITY HUB**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	<b>(65,103)</b>	<b>(41,466)</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>30,185</b>	<b>21,549</b>
Profit on disposal of fixed assets	<b>(1,500)</b>	<b>-</b>
Interest received	<b>(1,717)</b>	<b>(659)</b>
Decrease/(Increase) in debtors	<b>1,030</b>	<b>(4,855)</b>
Decrease in creditors	<b>(1,158)</b>	<b>(20,651)</b>
<b>Net cash used in operations</b>	<b><u>(38,263)</u></b>	<b><u>(46,082)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1/4/22</b>	<b>Cash flow</b>	<b>At 31/3/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<b>304,930</b>	<b>(82,822)</b>	<b>222,108</b>
	<b><u>304,930</u></b>	<b><u>(82,822)</u></b>	<b><u>222,108</u></b>
<b>Total</b>	<b><u>304,930</u></b>	<b><u>(82,822)</u></b>	<b><u>222,108</u></b>

The notes form part of these financial statements

## **ROMNEY MARSH COMMUNITY HUB**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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.



**ROMNEY MARSH COMMUNITY HUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****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.

**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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	<b>35,224</b>	<b>20,165</b>
Gift aid	<b>285</b>	<b>647</b>
Grants	<b>293,787</b>	<b>305,581</b>
	<b><u>329,296</u></b>	<b><u>326,393</u></b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other grants	<b>293,787</b>	<b>305,581</b>

**3. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>1,332</b>	<b>880</b>

**ROMNEY MARSH COMMUNITY HUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>1,717</b>	<b>659</b>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Charitable activities	<b>276,815</b>	<b>223,872</b>

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Day Centre	<b>125,562</b>	<b>550,201</b>	<b>675,763</b>

**7. GRANTS PAYABLE**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Day Centre	<b>-</b>	<b>2,500</b>

**8. SUPPORT COSTS**

	<b>Management</b>	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Day Centre	<b>529,994</b>	<b>4,965</b>	<b>15,242</b>	<b>550,201</b>

**9. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>30,185</b>	<b>21,548</b>
Other operating leases	<b>16,053</b>	<b>14,529</b>
Surplus on disposal of fixed assets	<b>(1,500)</b>	<b>-</b>
Independent examination and accounts	<b>1,935</b>	<b>1,800</b>

**ROMNEY MARSH COMMUNITY HUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**11. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>374,355</b>	327,558
Social security costs	<b>18,761</b>	14,859
Other pension costs	<b>5,076</b>	4,788
	<b><u>398,192</u></b>	<b><u>347,205</u></b>

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

	<b>2023</b>	<b>2022</b>
	<b>25</b>	<b>28</b>
Day Centre	<u>25</u>	<u>28</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Grants and donations	48,823	277,570	326,393
<b>Charitable activities</b>			
Day Centre	223,872	-	223,872
Other trading activities	880	-	880
Investment Income	659	-	659
<b>Total</b>	<u>274,234</u>	<u>277,570</u>	<u>551,804</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day Centre	353,426	239,844	593,270
<b>NET INCOME/(EXPENDITURE)</b>	(79,192)	37,726	(41,466)
<b>Transfers between funds</b>	1,595	(1,595)	-
<b>Net movement in funds</b>	(77,597)	36,131	(41,466)

ROMNEY MARSH COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,042,325	13,691	1,056,016
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>964,728</u>	<u>49,822</u>	<u>1,014,550</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Minibuses £	Totals £
<b>COST</b>					
At 1 April 2022	803,372	40,386	41,620	34,750	920,128
Additions	-	3,489	-	44,287	47,776
At 31 March 2023	<u>803,372</u>	<u>43,875</u>	<u>41,620</u>	<u>79,037</u>	<u>967,904</u>
<b>DEPRECIATION</b>					
At 1 April 2022	147,024	12,117	24,354	25,505	209,000
Charge for year	7,722	4,764	4,316	13,383	30,185
At 31 March 2023	<u>154,746</u>	<u>16,881</u>	<u>28,670</u>	<u>38,888</u>	<u>239,185</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>648,626</u>	<u>26,994</u>	<u>12,950</u>	<u>40,149</u>	<u>728,719</u>
At 31 March 2022	<u>656,348</u>	<u>28,269</u>	<u>17,266</u>	<u>9,245</u>	<u>711,128</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	13,647	12,742
Other debtors	80	80
Prepayments	<u>13,187</u>	<u>15,122</u>
	<u>26,914</u>	<u>27,944</u>

**ROMNEY MARSH COMMUNITY HUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Trade creditors	15,834	15,802
Social security and other taxes	5,392	5,095
Other creditors	3,145	1,245
Accrued expenses	3,923	7,310
	<u>28,294</u>	<u>29,452</u>

**16. LEASING AGREEMENTS**

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

	2023	2022
	£	£
Within one year	13,750	13,750
Between one and five years	2,292	16,042
	<u>16,042</u>	<u>29,792</u>

**17. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	253,599	(63,565)	(4,023)	186,011
Fixed assets	711,128	(30,185)	47,776	728,719
	<u>964,727</u>	<u>(93,750)</u>	<u>43,753</u>	<u>914,730</u>
<b>Restricted funds</b>				
Transport Costs	250	(250)	-	-
CEO Support	13,125	(10,625)	-	2,500
Hub	770	12,240	-	13,010
Assets	1,808	41,945	(43,753)	-
Admin	14,000	(14,000)	-	-
Volunteer	19,870	(9,370)	-	10,500
Dementia	-	8,707	-	8,707
	<u>49,823</u>	<u>28,647</u>	<u>(43,753)</u>	<u>34,717</u>
<b>TOTAL FUNDS</b>	<u>1,014,550</u>	<u>(65,103)</u>	<u>-</u>	<u>949,447</u>

**ROMNEY MARSH COMMUNITY HUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	316,874	(380,439)	(63,565)
Fixed assets	-	(30,185)	(30,185)
	<u>316,874</u>	<u>(410,624)</u>	<u>(93,750)</u>
<b>Restricted funds</b>			
Transport Costs	-	(250)	(250)
Strategic Recovery Fund	5,742	(5,742)	-
CEO Support	10,000	(20,625)	(10,625)
Wellbeing Contract	109,991	(109,991)	-
CMS	3,000	(3,000)	-
Advocacy	892	(892)	-
Hub	34,519	(22,279)	12,240
Assets	41,945	-	41,945
Admin	-	(14,000)	(14,000)
Volunteer	26,170	(35,540)	(9,370)
Snug in the Hub	11,300	(11,300)	-
Dementia	50,227	(41,520)	8,707
	<u>293,786</u>	<u>(265,139)</u>	<u>28,647</u>
<b>TOTAL FUNDS</b>	<u>610,660</u>	<u>(675,763)</u>	<u>(65,103)</u>

**ROMNEY MARSH COMMUNITY HUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>1,056,016</u>	<u>(41,466)</u>	<u>-</u>	<u>1,014,550</u>

# **ROMNEY MARSH COMMUNITY HUB**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>551,804</u>	<u>(593,270)</u>	<u>(41,466)</u>

The Romney Marsh Community Hub - We have received £6,600 from Kent Community Foundation, £20,450 from Folkestone & Hythe District Council, £5,049.08 from Kent County Council, £1,418.92 for day care costs and £1,000 from Social Enterprise Kent. £13,010 of these grants is for the period after 31st March 2023.

Assets - £750 was received from Folkestone & Hythe District Council to purchase a washing machine. They also gave £194.80 to go towards the cost of tools. Arnold Clark gave £1,000 to go towards a boiler. Community of the Presentation Trust £1,000, The Clothworkers Foundation £33,000, Tory-Family £1,000 and Trustees of the Francis Winham Foundation £5,000, all gave towards the purchase of a new minibus. All these funds were spent during the year.

Community Meals Services - Folkestone & Hythe District Council gave £3,000 to support the provision of community meals from The Hub during the year.

CEO Support - Kent Community Foundation gave a £10,000 towards the salary of the CEO. £2,500 of this grant for the period after 31st March 2023.

Volunteer Management and Volunteers - New Romney Pharmacy £100, Age UK Herne Bay £197, Kent Community Foundation £11,000 and The PC Phillips Foundation £7,000 gave funds towards the salary costs of our volunteer manager. Age UK Hythe & Lyminge gave £7,875 towards volunteer expenses. Included in this funding is £10,500 which is for the period beyond 31st March 2023.

Dementia - Age UK Herne Bay £50,026 and Folkestone & Hythe District Council gave towards Dementia. £8,707 of this funding was for the period after 31st March 2023.



**ROMNEY MARSH COMMUNITY HUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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**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 2023.

**20. COMPANY GUARANTORS**

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

**ROMNEY MARSH COMMUNITY HUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Grants and donations</b>		
Donations	35,224	20,165
Gift aid	285	647
Grants	293,787	305,581
	<b>329,296</b>	<b>326,393</b>
<b>Other trading activities</b>		
Fundraising events	1,332	880
<b>Investment income</b>		
Deposit account interest	1,717	659
<b>Charitable activities</b>		
Charitable activities	276,815	223,872
<b>Other income</b>		
Gain on sale of tangible fixed assets	1,500	-
<b>Total incoming resources</b>	<b>610,660</b>	<b>551,804</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Transport Services	14,283	12,182
Fundraising	3,044	1,358
Shop	223	947
Hairdressing	133	329
Provisions	48,541	41,420
Equipment	20,578	24,235
Activities	23,945	9,565
Staff costs	7,768	4,140
Tai Chi	1,470	1,650
Grant	33	3,692
Pilates	5,544	2,980
Grants to Institutions	-	2,500
	<b>125,562</b>	<b>104,998</b>
<b>Support costs</b>		
<b>Management</b>		
Wages	374,355	327,558
Social security	18,761	14,859
Pensions	5,076	4,788
Other operating leases	16,053	14,529
Carried forward	414,245	361,734

This page does not form part of the statutory financial statements

**ROMNEY MARSH COMMUNITY HUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Management</b>		
Brought forward	414,245	361,734
Rates and water	2,531	2,077
Insurance	5,624	4,376
Light and heat	14,514	11,195
Telephone	6,987	7,127
Postage and stationery	4,220	4,663
Advertising	10,552	13,151
Sundries	4,060	2,514
Staff training	3,995	2,328
TV licence	949	711
Property maintenance	25,076	28,116
Cleaning	6,889	7,074
Dues and subscriptions	167	-
Depreciation of freehold property	7,722	7,722
Depreciation of equipment	4,764	4,989
Depreciation of fixtures and fittings	4,317	5,756
Depreciation of motor vehicles	13,382	3,082
	<u>529,994</u>	<u>466,615</u>
<b>Finance</b>		
Bank charges	4,965	3,360
<b>Governance costs</b>		
Accountancy fees	1,512	1,800
Legal and profession fees	13,730	16,497
	<u>15,242</u>	<u>18,297</u>
Total resources expended	<u>675,763</u>	<u>593,270</u>
<b>Net expenditure</b>	<u>(65,103)</u>	<u>(41,466)</u>

This page does not form part of the statutory financial statements

