

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 2024  
FOR  
ROMNEY MARSH COMMUNITY HUB

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

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We began the year by welcoming our new Chief Executive Liz Taylor. While it was her first executive leadership role Liz quickly settled in and has worked tirelessly to promote the activities of The Hub.

Liz has joined local groups including The Romney Marsh Partnership and the Integrated Care Groups for Romney Marsh and Folkestone and Hythe District to ensure that we have a voice in matters affecting our local elderly community. She has also joined with our local Consortium partners to seek new contract opportunities with health and welfare commissioning groups.

Being the only charity solely focussed on the health and welfare of the elderly population in the 100 square miles of Romney Marsh we have a clear focus and accordingly have become the default destination for our local Councils when they are looking to solve problems affecting our clients.

Post Covid our local PCN identified a particular problem with Cancer detection rates on Romney Marsh. They ascribed the problem to patients missing their Scan appointments at local hospitals because of difficulty and expense of travel. With money available to Kent County Council from HM Government we were approached in late 2023 to see if we would be willing to organise and manage a Dial a Ride service across Romney Marsh to make sure elderly patients could make their GP and Patient appointments. We agreed to apply for funding and we were delighted to be awarded funding.

Neil McClure  
Chair of Trustees

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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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 2024. 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 object is to promote the care of over 50 year old residents, 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

As a charity we rely on the support of all of our volunteers who give their time and expertise freely. We have a range of volunteer roles.

Our Wellbeing volunteers run the Pop In café in the Hub, support the Wellbeing team to provide activities and companionship to our Day Support clients. Volunteers act as chaperones on the transport we provide. We have a core of volunteers who assist in the delivery of Community Meals.

Assisting in the charity shops in Rye and New Romney have provided valuable work experience for students and some have stayed to continue with the volunteering. Our reception staff are supported by our volunteers and we have a group of volunteers with specialist interests or experience who support our walking group, craft group and peer support groups.

In 2023/2024 we received 9,887 hours support from 90 volunteers.

Our dedicated Volunteer Connector worked hard with the Volunteers and the staff to ensure we achieved the Investing in Volunteers quality standard.

##### 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
- Wellbeing classes and groups
- Peer Support Groups for Dementia, Diabetes and Cancer
- Veterans Support Group
- Foot and Ear Clinics
- Memory Cafes for people affected by Dementia

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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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 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.

The Board of Trustees have established a Finance Sub Committee, chaired by The Treasurer, with a formal role to carry out a detailed review of the Charity's finances and risk management and fundraising and to report to each Trustee meeting. The Sub Committee also carries out a detailed review of the Annual Budget for approval by the Board of Trustees.

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 number of Trustee meetings held in a year is 6 with a Finance Sub committees meeting held before each Trustee meeting.

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: We offer Day Support Services on a Tuesday, Wednesday and Thursday. 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, reminiscence and chair-based exercise. They also have a hot meal in our restaurant at lunchtime, followed by an endorphin raising activity like Bingo before they go home. They have the option of taking home a packed tea. We had a total of 2,169 attendances for the year 2023/24, with 1,335 of those using our transport.

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 1,377 phone calls made, and 2,506 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 five days a week (we provide frozen meals for the evenings and weekends). These are meals that we prepare on site in our kitchen. The service also provides a welfare check on individuals, offering their families peace of mind. This is a very popular service, we delivered 7,564 meals during this financial year.

Home support service: 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 1,858 occasions this year.

Wellbeing classes and activities: The 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. In this financial year we introduced more activities as requested by our service users. In the 2023/2024 year we had a total of 8,750 attendances at our classes and activities.

Our varied range of activities and classes now include: seated exercise, seated Tai Chi, Pilates, Yoga, Fitness, Tai Chi, Line Dancing, Walking, Singing, Craft, Art and Games.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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Fundraising activities and income generation

Fundraising activities for this year included:

- The continuation of our 100 club
- 2 race nights which raised £2,045.68
- Our 3 fayres we hold annually which raised £3,765.57
- Our volunteers ran 4 Quiz Nights raising a total of £1,618.59
- We held a number of themed lunches through the year, including: Coronation, Pie Day Friday and St Patrick's Day. We raised a total of £1,965.56.
- In August our Wellbeing team embarked on a Tour De France challenge and cycled the equivalent of New Romney to Paris and back, raising £944.16.
- A number of local shops and businesses have now taken collection pots for the Hub and in the year 2023/24 we raised £2,791.59 from them.
- Our Sunflower charity shop in Rye, East Sussex and our shop in New Romney High Street are trading well and providing a significant profit to support our charitable activities.

We successfully secured small grants from a number of funders including Kent Community Foundation, New Romney Town Council, Folkestone and Hythe District Council, Kent County Council, SEK, Whitehead Monkton, Active Kent and Medway, Cole Trust, Inman Charity, and B&Q. This funding paid for new chairs, a refrigerated counter display unit, a new commercial fryer, exercise equipment, funds to continue our Ex Armed services group and funds to provide Warm Hub again this year.

In addition to our small grants we also successfully received substantial funding from: The National Lottery, Little Chayne Wind Farm, Kent County Council, Paula Carr, Edward Gosling, Garfield Weston and PC Phillips Foundation. These funds helped us to secure a new mini bus, start planning for our Dial a Ride Service and support our general running costs.

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 of 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.

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.

The Charity is constituted under a Memorandum of Association dated 11 March 2002.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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## 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.

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 Chair and Chief Officer's Report, which outlines the day-to-day operations of RMCH since the last meeting and key issues for consideration by the Board. These reports may also include specific decisions to be made by the Trustees. Any financial reports are also sent out one week prior to the meetings together with Minutes of the Finance Sub Committee. 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 Trustees have adopted a formal Scheme of Delegation under which 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.

During the year the Board of Trustees instituted a formal Strategic Review to identify the key issues confronting the elderly residents of our locality and the ways in which the charity would need to change to help them meet these challenges. A formal 5 Year Strategic Plan will be published in late 2024.

### 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 2024

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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.



REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Plans for future periods - The coming year

With the resignation of our Chief Executive Jon Wilson BEM in March 2023 and the appointment of his replacement Liz Taylor in May 2023 a new leadership group was constituted including the Operations Manager Derek Ruby.

While we had not anticipated having a full time Chief Executive and full time Operations Manager as things has evolved this has provided a flexibility of operations which has allowed the Charity to take opportunities as they arose and to implement at speed.

In 2024/25 alongside the development of a formal 5 year strategy to be published in October 2024 we are planning a number of significant additions to our activities in part to address our funding needs and in part to provide services away from our main Hub in New Romney

In March 2024 we signed an agreement with Kent County Council to launch a Dial a Ride service across Romney Marsh for those unable to make their GP or Hospital appointments. The Marsh Bee service will launch in early October and if successful we hope to expand it to provide a wider range of destinations eg travel hubs, for elderly residents of Romney Marsh living in isolated locations.

In August 2024 we opened The Hub on the Beach, at Coastal Drive Greatstone. This provides a café facility overlooking the beach and a community space where we can expand our range of activities including exercise and wellness classes

As our Sunflower charity shop in Rye became more successful we reached the VAT registration limits. In order to accommodate this we have established a VAT registered trading subsidiary which will pass all trading profits to support the charity's activities. Within this subsidiary we have opened a new shop in New Romney High Street and have recently signed the lease on a second much larger shop in a prime location. The profits from our trading activities are key elements in our strategy to diversify our income.

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 launderette 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.

A Full 5 year Strategic Plan for the Charity will be published in October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
04396846 (England and Wales)

Registered Charity number  
1093388

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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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Trustees

R F Constable (resigned 5/7/2023)  
Cllr Mrs C J Waters  
Cllr Mrs C Metcalfe  
Ms V A Butt  
Ms W P Richley (resigned 7/12/2023)  
N J McClure  
R A Joynes (appointed 27/6/2023)  
Miss E Taylor (appointed 25/6/2023) (resigned 24/7/2023)  
Ms A Clayson (appointed 3/11/2023)  
Ms K M Gowing (appointed 13/8/2024)  
Ms M Howard-Healy (appointed 25/3/2024)  
Ms J D Oliver (appointed 3/11/2023)  
Ms P Rolfe (appointed 3/11/2023)  
P C Webb (appointed 1/7/2024)  
Ms C Cooper (appointed 3/11/2023) (resigned 7/12/2023)  
Ms P Lefevre-Jones (appointed 3/11/2023) (resigned 7/12/2023)  
M O'Connor (appointed 3/11/2023) (resigned 22/7/2024)

Independent Examiner

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

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 20 December 2024 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 2024.

#### 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

23 December 2024

ROMNEY MARSH COMMUNITY HUB

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Grants and donations	3	30,680	380,369	411,049	329,296
Charitable activities	6				
Day Centre		333,580	-	333,580	276,815
Other trading activities	4	24,025	-	24,025	1,332
Investment income	5	3,825	-	3,825	1,717
Other income		19,372	-	19,372	1,500
Total		<u>411,482</u>	<u>380,369</u>	<u>791,851</u>	<u>610,660</u>
EXPENDITURE ON					
Charitable activities	7				
Day Centre		<u>446,193</u>	<u>333,142</u>	<u>779,335</u>	<u>675,763</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(34,711) <u>65,244</u>	47,227 <u>(65,244)</u>	12,516 <u>-</u>	(65,103) <u>-</u>
Net movement in funds		30,533	(18,017)	12,516	(65,103)
RECONCILIATION OF FUNDS					
Total funds brought forward		914,730	34,717	949,447	1,014,550
TOTAL FUNDS CARRIED FORWARD		<u><u>945,263</u></u>	<u><u>16,700</u></u>	<u><u>961,963</u></u>	<u><u>949,447</u></u>

The notes form part of these financial statements

BALANCE SHEET  
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	741,562	-	741,562	728,719
CURRENT ASSETS					
Debtors	14	96,739	65,459	162,198	26,914
Cash at bank and in hand		134,465	32,766	167,231	222,108
		<u>231,204</u>	<u>98,225</u>	<u>329,429</u>	<u>249,022</u>
CREDITORS					
Amounts falling due within one year	15	(27,506)	(81,522)	(109,028)	(28,294)
		<u>203,698</u>	<u>16,703</u>	<u>220,401</u>	<u>220,728</u>
NET CURRENT ASSETS					
		<u>203,698</u>	<u>16,703</u>	<u>220,401</u>	<u>220,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>945,260</u>	<u>16,703</u>	<u>961,963</u>	<u>949,447</u>
NET ASSETS		<u>945,260</u>	<u>16,703</u>	<u>961,963</u>	<u>949,447</u>
FUNDS	17				
Unrestricted funds				945,260	914,730
Restricted funds				16,703	34,717
TOTAL FUNDS				<u>961,963</u>	<u>949,447</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 20 December 2024 and were signed on its behalf by:

N J McClure - Trustee

ROMNEY MARSH COMMUNITY HUB

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(28,006)</u>	<u>(38,263)</u>
Net cash used in operating activities		<u>(28,006)</u>	<u>(38,263)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(50,296)	(47,776)
Sale of tangible fixed assets		19,600	1,500
Interest received		<u>3,825</u>	<u>1,717</u>
Net cash used in investing activities		<u>(26,871)</u>	<u>(44,559)</u>
Change in cash and cash equivalents in the reporting period		<u>(54,877)</u>	<u>(82,822)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>222,108</u>	<u>304,930</u>
Cash and cash equivalents at the end of the reporting period		<u><u>167,231</u></u>	<u><u>222,108</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 20241. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	12,516	(65,103)
Adjustments for:		
Depreciation charges	37,224	30,185
Profit on disposal of fixed assets	(19,372)	(1,500)
Interest received	(3,825)	(1,717)
(Increase)/decrease in debtors	(135,284)	1,030
Increase/(decrease) in creditors	80,735	(1,158)
Net cash used in operations	<u>(28,006)</u>	<u>(38,263)</u>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	<u>222,108</u>	<u>(54,877)</u>	<u>167,231</u>
	<u>222,108</u>	<u>(54,877)</u>	<u>167,231</u>
Total	<u>222,108</u>	<u>(54,877)</u>	<u>167,231</u>

1. STATUTORY INFORMATION

Romney Marsh Community Hub is a charitable private company, limited by guarantee, registered in England and Wales. The company's registration number, charity registration number and registered office can be found in the Report of the Trustees.

2. 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.

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.



## 2. 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.

## 3. GRANTS AND DONATIONS

	2024	2023
	£	£
Donations	30,530	35,224
Gift aid	147	285
Grants	380,372	293,787
	<u>411,049</u>	<u>329,296</u>

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

	2024	2023
	£	£
Other grants	<u>380,372</u>	<u>293,787</u>

## 4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	922	1,332
Cafe income	23,103	-
	<u>24,025</u>	<u>1,332</u>

## 5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>3,825</u>	<u>1,717</u>

## 6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
	Day Centre	£	£
Charitable activities		<u>333,580</u>	<u>276,815</u>

## 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Day Centre	<u>141,905</u>	<u>637,430</u>	<u>779,335</u>

## 8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Day Centre	<u>624,501</u>	<u>5,278</u>	<u>7,651</u>	<u>637,430</u>

## 9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	37,225	30,185
Other operating leases	19,143	16,053
Surplus on disposal of fixed assets	(19,372)	(1,500)
Independent examination and accounts	<u>1,808</u>	<u>1,935</u>

## 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

## TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

## 11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	446,957	374,355
Social security costs	21,699	18,761
Other pension costs	6,646	5,076
	<u>475,302</u>	<u>398,192</u>

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

	2024	2023
Day Centre	<u>30</u>	<u>25</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	35,510	293,786	329,296
Charitable activities			
Day Centre	276,815	-	276,815
Other trading activities	1,332	-	1,332
Investment income	1,717	-	1,717
Other income	1,500	-	1,500
Total	<u>316,874</u>	<u>293,786</u>	<u>610,660</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Day Centre	<u>410,627</u>	<u>265,136</u>	<u>675,763</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	(93,753) <u>43,753</u>	28,650 <u>(43,753)</u>	(65,103) <u>-</u>
Net movement in funds	(50,000)	(15,103)	(65,103)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	964,727	49,823	1,014,550
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>914,727</u>	<u>34,720</u>	<u>949,447</u>

## 13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Minibuses £	Totals £
<b>COST</b>					
At 1 April 2023	803,372	43,875	41,620	79,037	967,904
Additions	-	3,375	-	46,921	50,296
Disposals	-	-	-	(6,495)	(6,495)
At 31 March 2024	<u>803,372</u>	<u>47,250</u>	<u>41,620</u>	<u>119,463</u>	<u>1,011,705</u>
<b>DEPRECIATION</b>					
At 1 April 2023	154,746	16,881	28,670	38,888	239,185
Charge for year	7,722	4,555	3,238	21,710	37,225
Eliminated on disposal	-	-	-	(6,267)	(6,267)
At 31 March 2024	<u>162,468</u>	<u>21,436</u>	<u>31,908</u>	<u>54,331</u>	<u>270,143</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>640,904</u>	<u>25,814</u>	<u>9,712</u>	<u>65,132</u>	<u>741,562</u>
At 31 March 2023	<u>648,626</u>	<u>26,994</u>	<u>12,950</u>	<u>40,149</u>	<u>728,719</u>

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	17,934	13,647
Other debtors	133,298	80
Prepayments	10,966	13,187
	<u>162,198</u>	<u>26,914</u>

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

	2024 £	2023 £
Trade creditors	14,158	15,834
Social security and other taxes	6,573	5,392
Other creditors	83,114	3,145
Accrued expenses	5,183	3,923
	<u>109,028</u>	<u>28,294</u>

## 16. LEASING AGREEMENTS

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

	2024 £	2023 £
Within one year	15,492	13,750
Between one and five years	20,900	2,292
	<u>36,392</u>	<u>16,042</u>

## 17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	186,011	2,511	15,176	203,698
Fixed assets	728,719	(37,225)	50,068	741,562
	<u>914,730</u>	<u>(34,714)</u>	<u>65,244</u>	<u>945,260</u>
Restricted funds				
CEO Support	2,500	(2,500)	-	-
Wellbeing Contract	-	6,217	-	6,217
Hub	13,010	(12,524)	-	486
Assets	-	65,244	(65,244)	-
Admin	-	10,000	-	10,000
Volunteer	10,500	(10,500)	-	-
Dementia	8,707	(8,707)	-	-
	<u>34,717</u>	<u>47,230</u>	<u>(65,244)</u>	<u>16,703</u>
<b>TOTAL FUNDS</b>	<u><u>949,447</u></u>	<u><u>12,516</u></u>	<u><u>-</u></u>	<u><u>961,963</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,482	(408,971)	2,511
Fixed assets	-	(37,225)	(37,225)
	<u>411,482</u>	<u>(446,196)</u>	<u>(34,714)</u>
Restricted funds			
CEO Support	-	(2,500)	(2,500)
Wellbeing Contract	109,470	(103,253)	6,217
Hub	-	(12,524)	(12,524)
Assets	65,244	-	65,244
Admin	105,666	(95,666)	10,000
Volunteer	17,500	(28,000)	(10,500)
Dementia	79,489	(88,196)	(8,707)
Community Meals	3,000	(3,000)	-
	<u>380,369</u>	<u>(333,139)</u>	<u>47,230</u>
<b>TOTAL FUNDS</b>	<u><u>791,851</u></u>	<u><u>(779,335)</u></u>	<u><u>12,516</u></u>

## 17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>1,014,550</u>	<u>(65,103)</u>	<u>-</u>	<u>949,447</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>610,660</u>	<u>(675,763)</u>	<u>(65,103)</u>

17. MOVEMENT IN FUNDS - continued

The Romney Marsh Community Hub - We have received £25,000 from the Garfield Weston Foundation for general core costs, £3,000 from Folkestone & Hythe District Council as part of the UK shared Prosperity fund, £10,000 from the National Lottery and £7,000 from Folkestone & Hythe District Council for core running costs. £5,000 from Paula Carr to support the Diabetic Peer Support Group. To buy our clients Christmas presents and to pay for their Christmas meal at the Hub we received £775.12 from the Co-Op and £484 from Social Enterprise Kent. To improve the decoration of the Hub and to ensure heating is serviced we received £10,000 from B&Q Neighbourly Building Fund (the majority will be spent after March 2024).

Assets - £1,255 was received from Folkestone & Hythe District Council to purchase a new commercial fryer. £37,988.80 was received from Kent County Council £2148.80 was to purchase additional chairs and a counter top chiller for the Popin Café and £35,840 towards the purchase of a new minibus. £1,000 was received from Whitehead Monkton to purchase a new freezer. £25,000 was given from Edward Gosling towards the new minibus.

Warm Hub - we received £53,666 from the National Lottery to cover core costs over the winter at the Hub which enabled us to provide a warm space again. This money also allowed us to purchase appliances that save energy for heating and cooking to hand out to the members of the community who needed them the most. £1,500 was also received from The Cole Charitable Trust to provide hot drinks and snacks while the Warm Hub was operating.

Volunteer Management and Volunteers - Kent Community Foundation £5,000 and PC Philips Foundation £10,000 gave funds towards the salary costs of the Volunteer Connector. Age UK Ashford, Hythe and Lyminge gave £2,500 towards volunteer meals.

Dementia - Age UK Herne Bay £89,046 to hire 2 full time Dementia Coordinators and one part time Dementia organiser. The Right Worshipful Mayor of New Romney gave £1,500 for the Dementia Tour bus experience and Folkestone & Hythe District Council gave £250 for activities at Dymchurch Memory café.

TRANSFERS BETWEEN FUNDS

The transfers between funds are in relation to restricted funds that have been received in order to purchase fixed assets. Fixed assets are held as unrestricted assets in the financial statements.

18. CONTINGENT LIABILITIES

The charity received grants totalling £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 2024.

20. COMPANY GUARANTORS

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