

Fusion Maidstone
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2023

Fusion Maidstone
(A company limited by guarantee)

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Trustees' report
For the year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Fusion Maidstone	
Charity registration number	1115338	
Company registration number	4999497	
Principal office and registered office	Units 2 and 3 Cobb Way Maidstone Kent ME15 9XF	
The trustees	Mr D Wright (Chair) Mr T Taberer (Vice-chair) Mr G Cooke Ms A Holness Mr D Wilkinson Ms L Burvill Ms N Smith	Appointed 14 November 2022 Appointed 15 May 2023 Appointed 15 May 2023
Trustee resignations	Mr Ian Pearce Mrs Lynne Selman Mr Laurence Oliver Mr Simon Webb	Resigned 18 July 2022 Resigned 17 October 2022 Resigned 11 January 2023 Resigned 29 March 2023
Company secretary	Mrs S Maidens	
Independent examiner	Allan Hickie Bsc FCA UHY Hacker Young Thames House Roman Square Sittingbourne Kent ME10 4BJ	

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Structure, Governance and Management

Fusion Maidstone (formerly Park Wood Plus Maidstone) is governed by a Memorandum dated 18 December 2003. It is a company limited by guarantee and has no share capital. The company registration number is 4999497 and the registered charity number is 1115338.

The Board of Trustees which currently consists of seven Trustees/Directors is responsible for the strategic affairs of the Organisation.

The Board has members with practical knowledge of finance management, marketing, public relations, personnel management, local and central government and voluntary bodies. New members are recruited from the local community who have a range of appropriate skills and experience. The Board ensures that newly appointed members are able to go through a practical process of familiarising themselves with the work of the organisation. From time to time members are also able to take advantage of appropriate training opportunities provided by local and national bodies.

We depend on our small team of dedicated paid staff who are committed to the objectives of the Organisation and they work tirelessly to support the community. Our volunteers provide regular and invaluable support to assist us in ensuring that services at our Centre are maintained at the highest level.

Members of different public and voluntary bodies also give up time to undertake specific projects for the benefit of the Charity and its activities.

Governing Document

The organisation is both a registered Charity and a company limited by guarantee, incorporated 18 December 2003. We achieved Charity status in July 2006. In the event of the Organisation being wound up the trustees, as the Organisation's statutory members, each have a liability of £1. This potential liability exists whilst they are members, and continues for a year thereafter

Objectives and Activities

As set out in the Memorandum and Articles of Association our objects are: To promote for the benefit of the inhabitants of Park Wood and surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age, infirmity, disablement, financial hardship or social and economic circumstances or for the public at large in the interest of health, social welfare and community support capacity and with the object of improving the conditions of life of the said inhabitants.

Also to:

- 1) Improve the health and well-being of the residents of the local community and the wider Maidstone community; and
- 2) Understand the many health inequalities that is the result of poverty and deprivation.

The Board has enlarged its area of benefit to include the whole of the area covered by the Maidstone section of West Kent Clinical Commissioning Group.

Charitable Activity and Public Benefit

Our main areas of charitable activity are the provision of advice, information, activities and training, which are based around healthy living, bringing services and opportunity to the people. We take into consideration the benefits of the activities to members of the public, and bear in mind the Charity Commission's guidance on public benefit.

In common with most charities it continues to be a struggle to maintain our services especially post pandemic and the lack of funding opportunities, together with cuts to our KCC funding.

Volunteers are offered the opportunity to improve skills and confidence to access employment. A computer suite serves the public and provides the opportunity to deliver training locally and support other partners. We hire rooms to bring in other Charities and organisations who provide additional services that can then be accessed locally.

During the year we have worked closely with a range of stakeholders, both as partners and also funders. We include in this group Kent County Council's Public Health Directorate, and also the Adult Services Division; Maidstone Borough Council; Golding Homes and many others (see below) to ensure that we are collectively working for the benefit of the people. We always seek, through the services we provide, to improve the health and well-being of the residents of the local community and the wider Maidstone community. To promote the provision of existing facilities for recreation or other leisure time occupation for individuals who have need of such facilities due to their age, infirmity, disablement, financial hardship or social and economic circumstances or for the public at large in the interest of health, social welfare and community support capacity and with the object of improving the conditions of life of the said inhabitants and look to widen and improve our joint work with all our partners, Kent County Council Public Health

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Directorate and broader networking with other Healthy Living Centres. We continue to respond to the changing needs to meet our health inequality targets and share information and best practice in service delivery.

Staff

We depend on our small team of dedicated staff who are committed to the objectives of the Organisation and they work tirelessly to support the community.

Risk Assessment

This is reviewed and monitored on a regular basis in respect of the main risks that might face the Charity.

Policies and Procedures

We have developed firm policies and procedures to cover all likely eventualities affecting staff and clients. These are being brought together in a manageable form and reviewed to ensure they are in line with new legislation. The documents as agreed are recorded at Board Meetings and actioned as required for the coming year.

Volunteers

Volunteers provide regular and invaluable support to assist us in ensuring that services at our centre are maintained at the highest level. Members of different public and voluntary bodies also give up time to undertake specific projects for the benefit of the charity and its activities.

1. Healthy Eating

The complete refurbishment of the Park Wood Allotments is almost complete with 17 new beds installed at the site. We have partnered with Riverside Rotary Club, Morrisons, Men in Sheds, Maidstone Borough Council and Communigrow to implement the separate stages of the refurbishment work. Plots are available to the community and Communigrow will deliver an educational programme to help plot holders gain the most from growing their own fruit and vegetables. The refurbishment has also allowed for the creation of a community space so social events such as BBQs can be held. We have a great team of community volunteers assisting us with the refurbishment, 7 plots have tenants and, when complete, there is a waiting list of tenants ready to begin their growing journey. The final phase of the refurbishment will be to recover the poly tunnel and install staging, so plot holders have additional growing space, especially during the winter months. Our thanks to Christ Church for making the land available.

Fusion delivered five 8-week slow cookery courses with 8 participants on each course between April 2022 and March 2023 running for 2 hours per week. Our practical slow cookery course is a targeted intervention which aims to engage participants who have a desire to improve their health and mental wellbeing by making positive life choices. The course has been designed to share how to cook healthy, homemade, traditional meals. The course provides each participant with a slow cooker and detailed recipe book together with the ingredients to allow the group prepare and cook a total of 16 recipes. During this period a total of 2,560 meals were prepared and cooked. Fusion have partnered with the British Heart Foundation as part of this course to deliver workshops focused on healthy eating, managing stress, smoking cessation etc. Participants also obtain a Level 1 or Level 2 Food Hygiene accreditation as part of this course. Feedback has been very positive with all participants continuing to use their slow cookers on a regular basis. We have a waiting list of 16 participants to undertake future courses. We continue to seek funding for this programme. We have further developed this programme so it is portable and we are able to deliver this remotely. We have 2 lead volunteers so are also able to grow this programme's scope of delivery. We successfully piloted remote delivery in Shepway during 2022 and intend to target other local areas in the coming 12 months, subject to funding. Thank you to Golding Homes for part funding delivery of this programme.

Free Lunch Friday continues to be delivered. This is an initiative to promote healthy eating where we offer a free 3 course lunch to a group of 20 participants who are either in receipt of benefits payments, suffering from food or fuel poverty, are part of the older generation and/or those who are isolated. We run 2 groups of 20 participants with Group A attending on the 1st and 3rd Friday of the month and Group B attending on the 2nd and 4th Friday of the month. We also have a waiting list of participants who will benefit from this service in the autumn 2023. Thank you to Maidstone Borough Council for funding this provision via a Household Support grant.

Fusion delivered two 8-week cookery courses for beginners with 8 participants on each course between January and April 2023. Each week participants were taught how to cook a healthy meal from scratch, how to follow a recipe book and to gain kitchen confidence. Demonstrations on how to use kitchen utensils and equipment safely is given coupled with lots of discussions about healthy eating during food preparation. Whilst the food is cooking, there are games and discussions around different aspects of healthy eating and a healthy lifestyle. During the two hour session the participants would also complete modules of a Level 1 Food Hygiene and Food Safety Course. At the end of the course participants receive a 25-piece utensil set so that they can continue to cook meals and continue to learn at home. The impact from this course saw a 20% increase in

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confidence with cooking, a 10% increase in general health, a 20% increase in eating home cooked meals and a marked decrease in eating takeaway or ready meals. Thank you to Kent County Council Public Health for funding this programme.

Our coffee shop promotes healthy eating by providing light hot meals at a subsidised rate, hot and cold beverages and a selection of low-fat cakes including a diabetic apple and a diabetic banana cake. The coffee shop also provides a safe, friendly environment within our centre to allow for members of the community to meet socially. We also offer a host of drop-in services from our coffee shop including access to the Community Warden, access to SENCO support for parents of pupils at New Line Learning Academy, access to DWP employment advisors and much more.

2. Physical Activity

Table Tennis sessions promote and encourage a physical activity as well as social engagement. These sessions run on a Friday afternoon and have 10 individuals and 3 families participating in the activity,

Our Chair Aerobics sessions, funded by Involve Kent, are for those 55+ or those with a long-term health condition. These sessions are delivered as part of the KCC Universal Wellbeing Contract. Sessions comprise of light chair-based activity which is delivered by a fully qualified instructor. Lasting one hour these sessions take place on a Wednesday afternoon. A total of 55 individuals have benefitted from this service. A Pilates training ball and resistance bands can be purchased from Fusion at cost so that participants can continue with this light form of exercise at home.

One You Services deliver face-to-face sessions at Fusion offering one-to-one appointments to cover smoking cessation, weight loss, MOT health checks and lifestyle services.

3. Improve Wellbeing

Our Golden Friends Group continues to run weekly delivered in partnership with Mid-Kent MIND, which allows access to a MIND wellbeing worker allowing for the incorporation of mental health support. This can include planning recovery action allowing individuals to apply a holistic approach to their life and identify areas where they can improve their own well-being. We emphasise that this group is a safe space for all, including vulnerable members of the community and their carers. The group's intention is to combat loneliness and social isolation. Each week a social or craft activity is included in the group. Free refreshments are always on offer and there is always a quiet space to go to if a private conversation is needed with the wellbeing worker. Aims of the group are to improve mental health, improve mental wellbeing, reduce social isolation, build a peer support network, build resilience, raise awareness and signpost to other services which can improve a participant's standard of life. There are currently 50+ registered users of Golden Friends with new people joining every week. Thank you to Kent Community Foundation for the continued funding of Golden Friends.

Knit 'n' Natter social group continues on a weekly basis. Aimed at reducing the impact of social isolation, giving members a support network, allowing them to develop a skill via a meaningful activity – the group have knitted bonnets which have been donated to the neonatal unit at Pembury Hospital and knitted blankets for the Ukrainian refugees. We currently work with 16 participants.

Bingo is delivered at Fusion on the last Friday of every month from 2pm. This is a social activity open to all. Participant numbers vary but average at 10 per session.

Our family therapeutic sessions continue as a face-to-face service and are available weekly by pre-booked appointment. These sessions embrace a holistic approach with the aim of empowering families with complex needs to improve their quality of life, explore coping mechanisms and encourage the family to work closely together to resolve issues and to meet the family's needs. We have worked with 56 families and 11 individuals. Thank you to the Colyer Fergusson Charitable Trust Investing in Families for funding this programme.

Partnership work with Golding Homes to support and upskill the local and wider Maidstone community, actively promoting job vacancies and assisting to recruit people into employment. Partnership work with CAB to offer help and advice. 16 people attended.

The diabetic eye screening clinic continues to offer services to high risk patients – pregnant patients and the digital surveillance patients. 8,468 patients attended.

The women's group continues on a Monday evening and currently supports 14 women within the local community.

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Our finance sessions are now incorporated with our family therapeutic programme where support is available direct or by referrals made to CAB, Disability Assist, CAP and other organisations.

Coffee Hour continues on a Friday morning 10am-11am. This service is delivered as a direct result of the pandemic. It became apparent that there was gap in service provision on a Friday – this can be a particularly daunting time for members of the community who are experiencing poor mental health. This service is accessed by 10 individuals.

Telephone befriending now forms part of our family therapeutic work to ensure that all members of the community have access to support.

A sexual health clinic offers priority and urgent appointments to vulnerable patients most at risk of developing sexually transmitted infections or in need of contraceptive injections especially those that require repeat 'long lasting reversible contraceptives' (LARCs) to help reduce teenage pregnancies. 36 people attended.

Games afternoon continues on a Friday afternoon 2pm-4pm and provides a variety of board games, table tennis, social interaction and a craft table in a safe, welcoming, friendly environment. 8 people currently attend this service.

In March 2023 Fusion became part of The Chatty Café Scheme and offer a chat and natter table on a Monday 10am-2pm. This service allows for members of the community to come together to share life experience, knowledge and helps to reduce social isolation. This service is completely volunteer led by a dedicated team.

The Recalibrate Wellbeing Programme launched from Fusion in January 2023. This is a 6-week programme delivered in partnership with The Wellbeing People which looks at improving general health and wellbeing and is a natural next step from our slow cookery programme.

The Fusion Social Club launched in September 2022. This group is targeted at those 25+ who struggle with social interaction by virtue of a hidden disability such as ASD, Aspergers or a learning difficulty. We offer a safe friendly space to begin to explore developing social skills and interactions. Access to a sensory room is also available together with craft activities, board games and supportive staff and volunteers.

4. Information and Advice Sessions

We provide online wellness support, resources, information and advice over our website and social media covering a multitude of topics for partner services, different groups in Maidstone and our community to support the vulnerable and to sustain their physical and mental health and wellbeing especially those suffering from mental health, anxiety, depression and loneliness. Our Chief Officer is a KCC Public Health Champion so Fusion runs a new public health campaign each month which informs the community of the resources and services available. Fusion publishes a monthly 'What's on Guide' as well as promoting our services on 4 television screens within the centre.

We have published two editions of the Park Wood newsletter Summer 2022 and Winter 2022. The newsletter is distributed as a hard copy magazine to 2,000 homes in the Park Wood area. It is also available electronically on all our social media platforms and is shared across social media by our stakeholders and partner organisations. The newsletter contains information on services, activities and news from the local area. Both the What's on Guide and the Newsletter are well received within the community and have been referred to as 'community assets'.

IT Sessions, iPhone and Android courses continued at Fusion with 35 people benefitting from this service. We have created a partnership link with Digital Kent via KCC for loan equipment and social tariffs from broadband provision. Digital Kent also offer 1-1 sessions for those who require additional or continued support.

New Line Learning Academy offer a drop-in service on a Friday 10am-11am for parents who prefer a more informal setting to discuss any issues relating to their child or their own concerns with the school. Two staff members from the pastoral care team are available. Free refreshments are included to encourage engagement.

5. Community Social Inclusion Sessions

6.

Fusion helped families facing hardship this Christmas with Christmas presents for children of vulnerable families thanks to funding from Cllr Gary Cooke. We worked in partnership with Discovery Day Nursery. Our amazing volunteers collected and wrapped the Christmas presents and Discovery Day Nursery's Santa handed these out at the Christmas party. Fusion provided 50 presents to make this Christmas very special for the children of vulnerable families.

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Fusion provided a Christmas lunch to vulnerable members of the community facilitated by our amazing volunteers in the Fusion coffee shop. 16 vulnerable members of the community enjoyed a full Christmas lunch, received a gift from Santa and completed their afternoon with some board games and socialising.

7. Youth/Family Activities

Crafty Kids is a craft based programme which is delivered to primary age children and their partner/carer to promote family cohesion. The group meets once a month. Led by one of our volunteers we design an annual programme with a focus each month on a relevant event from different cultures.

Project Salus delivery a youth group from Fusion once a week for age 11-14 year olds.

Following discussion with local secondary schools Fusion launched a homework club in January 2023. This is delivered on a Tuesday 4.30pm-5.30pm and is an open access provision allowing for additional support for those struggling with numeracy and literacy. Fusion offer alternative methods of learning such as smarty maths. The homework club doubles as a safe social space for young people aged 11-16 years who can access support.

Easter Egg Bingo, Easter Egg Hunt, Family Lunch. Fusion ran these activities over the Easter holidays which allowed us to engage with 100+ members of the community. These events were very well supported by several local organisations which encouraged future partnership work as well as raising awareness of Fusion's services.

8. Elderly Activities

Funded by grant money awarded through Kent Community Foundation and delivered in partnership with Mid-Kent MIND our Golden Friends group works with the vulnerable and socially isolated in the community together with their carers. The group has an art focus and aligns with the six ways to wellbeing. Overall attendance has increased and we have an average of 25 people at each session. Sessions are held once a week for 2 hours with open access available to a wellbeing mental health worker from Mid-Kent MIND.

Funded by grant money awarded through Involve as part of the Universal Wellbeing funding our chair exercise classes work with those who are 55+ or have a long term health condition. Delivered by a qualified Pilates instructor this group meets once a week for 1 hour and encourages gentle chair exercise to help improve mobility.

Volunteers

Opportunities are offered in administration, reception, catering, fundraising and gardening to the local and wider Maidstone communities including the local college to gain training and transferrable skills.

Service Partners

Advocacy People – Support Services
Age UK Maidstone – Foot Clinic
CGL – Drug & Alcohol Addiction
Christ Church – Park Wood Allotments
Citizens Advice Bureau – Support, Information and Advice
Digital Kent – IT loan equipment, 1-1 Tuition and Social Tariffs
Disability Assist – Support, Information and Advice
Golding Homes – Housing Advice
Health Intelligence – Diabetic Eye Screening Clinic
Hi Kent – Hearing Impairment Aftercare
Infozone – Youth Club for 13-18 years
Involve Kent – Social Link Workers
Kent Community Health NHS Trust – One You Health Check Service
Kent Community Health NHS Trust – One You Lifestyle Service
Kent Community Health NHS Trust – One You Stop Smoking Service
Kent Police – Community Liaison drop in service
KCC Community Warden Service – Support, Information and Advice
Kent Wildlife Trust – Nature Programme
Live Well Kent – Mental Health services
MBC – One You Weight Loss Service
MADM – Support Services
Maidstone and Mid-Kent MIND – Training Courses

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Meadow Children's Centre – Family support
Metro – C Card Training, Support, Advice and products
Project Salus – Youth Club for 11-14 years
Red Box Project – Support, Advice and products
Salvation Army – Food Parcels
Space2beme – Sensory sessions
The Vine – Food Parcels
Tree Tops Primary School – Family support
Victim Support – Support and advice
We are With You – CBT
Wellbeing People – Health and wellbeing services including Recalibrate Programme
West Kent Integrated Sexual Health Services – Sexual Health and Procedures Clinic

Achievements and Performance

Kent County Council Public Health Directorate and broader networking with other Healthy Living Centres

We maintain a good working relationship with the other Healthy Living Centres in Kent. A more organised formal network of Healthy Living Centre in Kent has now been established. We continue to respond to the changing needs to meet our health inequality targets and share information and best practice in service delivery. We continue to rely on the strength of joint working and collaboration between us and our funders.

Kent County Council Adult Services

We maintain a good working relationship with the KCC Adult Services Division and their partners.

Golding Homes

We maintain a good working relationship with Golding Homes and continue to respond to the changing needs and opportunities for their tenants and respond appropriately.

Maidstone Borough Council (MBC)

We maintain a good working relationship with MBC members and officers to help us deliver on our objectives.

Principal Sources of Funding

We are funded by Kent County Council (KCC) Public Health Directorate; KCC Adult Services Division of Social Services and others to provide a healthy living centre in Park Wood and for the wider borough of Maidstone.

Financial Review

We continue to develop a number of new services and projects during the year as identified elsewhere and the charity has also developed strong relationships with a number of new partners. As with all charities we are facing an uncertain future with decreasing funding.

Risk Assessment

This is reviewed and monitored on a regular basis in respect of the main risks that might face the Charity.

Policies and Procedures

We have developed firm policies and procedures to cover all likely eventualities affecting staff and clients. These are being brought together in manageable form and reviewed to ensure they are in line with new legislation. The documents as agreed are recorded at Board Meetings and actioned as required for the coming year.

Financial Reserves Policy

The Trustees have decided to take a very simple approach to the level of reserves required for the Trust on the following basis:

- The Trustees will keep in reserve sufficient to enable the Trust to continue to operate for 6 months should all funding cease, to enable a smooth run down of all operations, and a possible hand over of various functions to other bodies. In addition there is a need to ensure that funds are available to cover the replacement of capital items within the coffee shop and the IT for public use, in addition to that required for back office functions. The amount for this reserve being a minimum of £65,000.
- In addition to the above, the Trustees will keep in reserve a minimum sum of £15,000 to cover any long term absence or redundancy of staff.

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The Finance and General Purposes Committee will continue to monitor the position regarding the reserves and will review the size of the reserves on an annual basis. The main reason for the Trustees prudence in setting aside these monies is to ensure that the people of Park Wood will continue to receive from Fusion Maidstone a high standard of provision.

The Trustees will continue to be mindful of the fact that there is a need to keep monies in reserve for future projects where we are unable to obtain the funding from other sources.

Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each year which give a true and fair reflection of the state of the affairs of the charitable company as at the balance sheet date of its income resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statement, the trustees should:

- follow best practice and select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the asset of the charitable company and hence from taking reasonable steps for the prevention and detection of fraud and other irregularities.

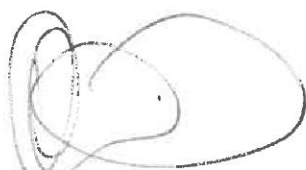
Main objectives for 2023-24

Strategic Priority 1 – To adapt strategies to develop and deliver projects to provide appropriate, personal and professional, emotional and practical support for resilience. To launch targeted campaigns on increased health and safety.

Strategic Priority 2 – To build a more responsive organisation, design roles and structures around outcomes to increase response and flexibility. To provide employees with varied, adaptive and flexible roles so they acquire cross-functional knowledge and training to meet demands emerging from the pandemic.

Strategic Priority 3 – To enhance, expand and improve digital accessibility to strengthen links with customers. To build and extend productive relationships with appropriate partners and providers.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 was approved by the Board and signed on its behalf by:



Mr D Wright
Chairman of Trustees

Date: 16.10.23

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Independent examiner's report
For the year ended 31 March 2023

Independent examiner's report to the Trustees of Fusion Maidstone ('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 Trustees of the Company (and 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 the Company's accounts 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

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated:

26 October 2023

Mr. Allan Hickie BSc FCA

UHY Hacker Young
Chartered Accountants
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

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Notes to the financial statements
For the year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales. The address of the registered office is Units 2 and 3, Cobb Way, Maidstone, Kent, ME15 9XF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fusion Maidstone meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.2 Going concern

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned, if unspent, in which case it may be regarded as restricted.

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	20%
Fixtures and fittings	-	20%

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

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Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	10,377	-	10,377	355
Grants	-	47,261	47,261	61,118
	<u>10,377</u>	<u>47,261</u>	<u>57,638</u>	<u>61,473</u>
<i>Analysis of 2022 total by fund</i>	<u>16,717</u>	<u>44,756</u>	<u>61,473</u>	

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4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from charitable activities - Healthy living centre	119,330	119,330	97,180

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from Healthy living centre			
Room rental income	36,047	36,047	24,632
Cafe and drop in centre	8,002	8,002	4,748
KCC Public Health and Adult Services	75,050	75,050	67,800
Other	231	231	-
Total 2023	119,330	119,330	97,180

All income from charitable activities in the prior year derived from unrestricted funds.

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from cash investments	787	787	32

All investment income in the prior year derived from unrestricted funds.

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Notes to the financial statements
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6. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants, Community support projects	-	-	1,485
<i>Analysis of 2022 total by fund</i>	1,485	1,485	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Healthy living centre	11,807	-	145,896	157,703	142,918
Community support projects	22,051	-	-	22,051	15,432
	33,858	-	145,896	179,754	158,350
<i>Analysis of 2022 total</i>	23,344	1,485	133,521	158,350	

Analysis of direct costs

	Healthy living centre 2023 £	Community support projects 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	-	-	-	3,529
Purchases	-	1,382	1,382	751
Repairs and maintenance	431	-	431	543
Credit card fees	49	-	49	43
Computer costs	2,942	-	2,942	3,251
Activity costs	8,385	20,669	29,054	15,227
	11,807	22,051	33,858	23,344
<i>Analysis of 2022 total</i>	9,397	13,947	23,344	

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Notes to the financial statements
For the year ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

Analysis of support costs

	Healthy living centre 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	96,581	96,581	78,917
Rent and rates	12,969	12,969	12,301
Light and heat	6,319	6,319	3,509
Repairs and maintenance	4,532	4,532	1,890
Insurance	2,327	2,327	1,923
Legal and professional fees	5,667	5,667	10,895
Telephone	2,111	2,111	3,201
Depreciation	210	210	11,739
Training costs	1,306	1,306	548
Computer costs	4,398	4,398	3,533
Cleaning and refuse collection	1,531	1,531	965
Printing, postage and stationery	2,554	2,554	1,586
Advertising and promotion	396	396	488
General expenses	2,655	2,655	607
Contribution to costs from restricted money	-	-	(1,485)
Governance costs - independent examination fees	2,340	2,340	2,904
	<u>145,896</u>	<u>145,896</u>	<u>133,521</u>

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	2,340	2,000
Fees payable to the Company's independent examiner in respect of:		
All taxation advisory services not included above	-	354
All assurance services not included above	-	550
	<u>-</u>	<u>904</u>

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Notes to the financial statements
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13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,674	798
Other creditors	5,513	175
Accruals and deferred income	1,950	2,360
	<u>9,137</u>	<u>3,333</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General funds	90,862	130,494	(122,210)	(105)	99,041
Restricted funds					
Restricted	360	-	(360)	-	-
MBC Free Food Friday	4,249	-	(3,560)	-	689
Golden Friends	1,485	5,700	(4,477)	-	2,708
KCF CAP Funding	5,625	-	(5,730)	105	-
KCC Digital Inclusion Fund	7,130	-	(7,130)	-	-
Involve	720	5,520	(6,240)	-	-
Covid grants	5,500	-	(5,500)	-	-
CFCT Investing in communities	-	5,000	(5,000)	-	-
CFCT Investing in Families	-	12,500	(9,533)	-	2,967
Cllr Gary Cooke	-	1,000	(1,000)	-	-
Mayor & Members Grant	-	4,541	(1,000)	-	3,541
Neighbourly Aldi Com Fund	-	1,000	(1,000)	-	-
Golding Homes	-	2,000	(2,000)	-	-
KCF Lawson Endowment Fund	-	5,000	(5,000)	-	-
MBC Allotment Project	-	5,000	(14)	-	4,986
	<u>25,069</u>	<u>47,261</u>	<u>(57,544)</u>	<u>105</u>	<u>14,891</u>
Total of funds	<u>115,931</u>	<u>177,755</u>	<u>(179,754)</u>	<u>-</u>	<u>113,932</u>

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14. Statement of funds (continued)

MBC Free Food Friday - From Maidstone Borough Council (MBC). This fund provides a free three course meal on a Friday to vulnerable members in the community. The criteria to access this provision is a benefit/pension recipient and/or elderly & isolated, has a Maidstone postcode. The majority of the spend is on food with an element of salary & utility costs.

Golden Friends – This grant is from Kent Community Foundation and is an award of £5,000 from the Daisy's Foundation.

KCF CAP Funding - This grant is from KCC (Kent County Council) and was administered and managed by KCF (Kent Community Foundation). This has funded Fusion to work with a consultation from CAP Enterprises Kent to write and deliver a new 3 year business plan post COVID. The new business plan was approved by the Board in November 2022 and we commenced delivery in January 2023. The business plan focuses on the growth of Fusion and financial stability.

KCC Digital Inclusion Fund - this grant from KCC via KCF was to purchase equipment, run IT, Tablet, Android & iPhone courses, room hire, trainer costs, and management fees. The grant money was allowed to be used on any IT costs which encouraged engagement with the public.

Involve – this grant is from Involve for chair aerobics, computer courses, board games and table tennis.

Covid grants - This was core funding released by central and local government to assist with costs post COVID. There were no restrictions placed on this funding.

CFCT Investing in Communities – this grant is from CFCT with regards to Investing in Communities and contributes towards salary costs.

CFCT Investing in Families - this grant is from CFCT with regards to Investing in Families and contributes towards health/wellbeing issues.

Cllr Gary Cooke – this grant is from KCC, Cllr Gary Cooke to contribute to Introduction to IT: digital inclusion courses.

Mayor & Members Grant – this grant is from KCC to contribute to Numeracy/literacy Courses and Homework Club.

Neighbourly Aldi Com Fund – this grant is from Neighbourly from their Aldi Winter Fund to contribute towards the Free Food Friday project.

Golding Homes - The Park Wood Newsletter is a quarterly publication which is produced by Fusion and focuses of all the services & organisations available in Park Wood. We produce 2000 hard copies per quarter and also produce a digital version.

KCF Lawson Endowment Fund - This grant is from Kent Community Foundation and is an award of £5,000 from the Lawson Endowment for the Park Wood allotment project.

MBC Allotment Project – this grant is from Maidstone Borough Council to support the reinvigoration of the Park Wood allotment project which commenced in 2014.

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Notes to the financial statements
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14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
General funds	114,111	113,928	(137,177)	90,862
Restricted funds				
Restricted	-	15,756	(2,641)	13,115
MBC Free Food Friday	-	5,000	(751)	4,249
Golden Friends	1,485	-	-	1,485
Involve	-	1,000	(280)	720
Covid grants	-	23,000	(17,500)	5,500
	1,485	44,756	(21,172)	25,069
Total of funds	115,596	158,684	(158,349)	115,931

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	6,580	-	6,580
Current assets	101,598	14,891	116,489
Creditors due within one year	(9,137)	-	(9,137)
Total	99,041	14,891	113,932

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15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	94,195	25,069	119,264
Creditors due within one year	(3,333)	-	(3,333)
Total	90,862	25,069	115,931

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £497 (2022 - £175) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2023.

