

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021
FOR
THE EAST MALLING CENTRE

Calcutt Matthews WBZ Ltd
Chartered Accountants
19 North Street
Ashford
Kent
TN24 8LF

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The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity operates a community centre and café for the residents of East Malling and surrounding areas, parts of which are classified as deprived, and to organise meetings, lectures, classes and other recreational and educational activities in the interests of social welfare and with the object of improving the conditions of life for the inhabitants.

Significant activities

The Centre operates a food and hygiene bank providing supplies to local families in need, currently over 70 in number. Classes for fitness, karate, gymnastics, yoga and crafts are available and there is a café providing healthy food whilst also providing training opportunities. The education of young adults with learning difficulties also takes place.

Volunteers

The Centre relies on many volunteers, who give a great deal of time and effort to support the provision of these services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A wide range of activities have been available to residents of all age groups, ranging from cinema, lunch clubs, weight loss and various sporting and fitness regimes. The Community Larder has supported families in need and has increased greatly in scope since the onset of the pandemic, at one time feeding over 90 families. This has required great efforts by staff and volunteers together with generous grants and donations from external organisations and individuals without which it would not have been possible.

FINANCIAL REVIEW

Financial position

During the year The Centre generated a total of £77,428 in income. Expenditure totalled £80,790, which resulted in a deficit of £3,362.

These funds were held in the general unrestricted fund, with a healthy cash balance of £178,604 at the year end.

Reserves policy

The reserve policy for the charity is that they should hold sufficient reserves to meet all potential liabilities.

COVID19

With the imposition of national lockdowns in March and November, The Centre was forced to close all activities other than the Community Larder. Health risk assessments have meant that not all staff and volunteers have been able to return and many income earning activities have been unable to resume. Measures, both physical and operational, have been introduced to comply with government guidance on best practice in controlling the spread of the virus.

FUTURE PLANS

The trustees intend to continue to promote and progress the charity's objectives. Investments will be kept under review and changes may be effected if judged beneficial. The level of reserves is decided by the trustees taking account of demands made upon the charity's resources.

Grant applications are being prepared to further boost funding. With the launch of national vaccination, it is hoped that normal activities will resume next year. In the meantime, the charity is adequately funded to sustain the Community Larder well into 2021.

THE EAST MALLING CENTRE

REPORT OF THE TRUSTEES
for the Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered as a Charitable Incorporated Organisation (CIO) on 26 October 2015, number 1164115.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1164115

Registered office

Chapman Way
East Malling
West Malling
Kent
ME19 6SD

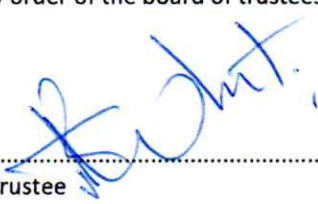
Trustees

Ms C Woodger
J R White
D Nicholls
Ms M Tatton
Ms L Simpson
Ms V J Fentum (appointed 4.11.20)
Ms H Brooks (appointed 27.1.21)

Independent Examiner

Calcutt Matthews WBZ Ltd
Chartered Accountants
19 North Street
Ashford
Kent
TN24 8LF

Approved by order of the board of trustees on 29.02.22 and signed on its behalf by:


.....
J R White - Trustee

Independent examiner's report to the trustees of East Malling Centre

I report to the charity trustees on my examination of the accounts of the East Malling Centre (the CIO) for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Rosanna Turner ACA DChA
Institute of Chartered Accountants in England and Wales
Calcutt Matthews WBZ Ltd
Chartered Accountants
19 North Street
Ashford
Kent
TN24 8LF

Date:29.03.22.....

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 May 2021

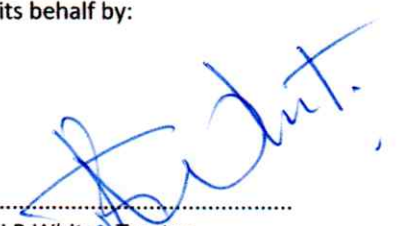
		31.5.21 Unrestricted fund £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		12,637	23,627
Charitable activities			
Provision of Centre		31,525	-
Other trading activities	2	33,126	65,294
Investment income	3	<u>140</u>	<u>94</u>
Total		77,428	89,015
 EXPENDITURE ON			
Raising funds	4	29,097	24,408
Charitable activities			
Provision of Centre		608	1,597
Other		<u>51,085</u>	<u>43,073</u>
Total		80,790	69,078
 NET INCOME/(EXPENDITURE)		(3,362)	19,937
 RECONCILIATION OF FUNDS			
Total funds brought forward		95,650	75,713
 TOTAL FUNDS CARRIED FORWARD		<u>92,288</u>	<u>95,650</u>

THE EAST MALLING CENTRE

BALANCE SHEET
31 May 2021

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
FIXED ASSETS			
Tangible assets	8	1,328	1,770
CURRENT ASSETS			
Debtors	9	1,371	4,660
Cash at bank and in hand		<u>178,604</u>	<u>142,668</u>
		179,975	147,328
CREDITORS			
Amounts falling due within one year	10	(89,015)	(45,568)
NET CURRENT ASSETS		<u>90,960</u>	<u>101,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		92,288	103,530
PROVISIONS FOR LIABILITIES	11	-	(7,880)
NET ASSETS		<u>92,288</u>	<u>95,650</u>
FUNDS	12		
Unrestricted funds		<u>92,288</u>	<u>95,650</u>
TOTAL FUNDS		<u>92,288</u>	<u>95,650</u>

The financial statements were approved by the Board of Trustees on 29.03.22 and were signed on its behalf by:


J R White - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, 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 Charities Act 2011. 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.

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.

Fixtures and fittings	- 25% on cost
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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. OTHER TRADING ACTIVITIES

	31.5.21	31.5.20
	£	£
Fundraising events	<u>33,126</u>	<u>65,294</u>

3. INVESTMENT INCOME

	31.5.21	31.5.20
	£	£
Deposit account interest	<u>140</u>	<u>94</u>

4. RAISING FUNDS**Raising donations and legacies**

	31.5.21	31.5.20
	£	£
Purchases	16,633	15,303
Light and heat	11,747	8,400
Postage and stationery	155	121
Sundries	119	-
Depreciation	<u>443</u>	<u>584</u>
	<u>29,097</u>	<u>24,408</u>

5. NET INCOME/(EXPENDITURE)

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

	31.5.21	31.5.20
	£	£
Depreciation - owned assets	<u>442</u>	<u>584</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st May 2020 nor for the year ended 31st May 2019.

7. STAFF COSTS

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

	31.5.21	31.5.20
Employees	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2020 and 31 May 2021	<u>5,271</u>
DEPRECIATION	
At 1 June 2020	3,501
Charge for year	<u>442</u>
At 31 May 2021	<u>3,943</u>
NET BOOK VALUE	
At 31 May 2021	<u>1,328</u>
At 31 May 2020	<u>1,770</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Trade debtors	797	4,644
Other debtors	-	16
Prepayments and accrued income	<u>574</u>	<u>-</u>
	<u>1,371</u>	<u>4,660</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Trade creditors	548	1,484
Social security and other taxes	366	166
Other creditors	1,805	-
Accruals and deferred income	<u>86,296</u>	<u>43,918</u>
	<u>89,015</u>	<u>45,568</u>

11. PROVISIONS FOR LIABILITIES

	31.5.21	31.5.20
	£	£
Provisions	<u>-</u>	<u>7,880</u>

12. MOVEMENT IN FUNDS

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
Unrestricted funds			
General fund	95,650	(3,362)	92,288
	<u>95,650</u>	<u>(3,362)</u>	<u>92,288</u>
TOTAL FUNDS	<u>95,650</u>	<u>(3,362)</u>	<u>92,288</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	77,428	(80,790)	(3,362)
	<u>77,428</u>	<u>(80,790)</u>	<u>(3,362)</u>
TOTAL FUNDS	<u>77,428</u>	<u>(80,790)</u>	<u>(3,362)</u>

Comparatives for movement in funds

	At 1.6.19	Net movement in funds	At 31.5.20
	£	£	£
Unrestricted funds			
General fund	75,713	19,937	95,650
	<u>75,713</u>	<u>19,937</u>	<u>95,650</u>
TOTAL FUNDS	<u>75,713</u>	<u>19,937</u>	<u>95,650</u>

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,015	(69,078)	19,937
TOTAL FUNDS	<u>89,015</u>	<u>(69,078)</u>	<u>19,937</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	75,713	16,575	92,288
TOTAL FUNDS	<u>75,713</u>	<u>16,575</u>	<u>92,288</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,443	(149,868)	16,575
TOTAL FUNDS	<u>166,443</u>	<u>(149,868)</u>	<u>16,575</u>

13. RELATED PARTY DISCLOSURES

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

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 May 2021

	31.5.21 £	31.5.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,637	2,037
Grants	<u>-</u>	<u>21,590</u>
	12,637	23,627
Other trading activities		
Fundraising events	33,126	65,294
Investment income		
Deposit account interest	140	94
Charitable activities		
Grants	<u>31,525</u>	<u>-</u>
Total incoming resources	77,428	89,015
EXPENDITURE		
Raising donations and legacies		
Purchases	16,633	15,303
Light and heat	11,747	8,400
Postage and stationery	155	121
Sundries	119	-
Fixtures and fittings	<u>443</u>	<u>584</u>
	29,097	24,408
Other		
Wages	34,973	27,464
Adv & Marketing	635	1,386
Repairs & renewals	12,376	11,441
Bank charges	-	240
Accountancy	1,728	972
Telephone	1,103	1,013
Legal expense	<u>270</u>	<u>557</u>
	51,085	43,073
Support costs		
Information technology		
Software	189	951

THE EAST MALLING CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 May 2021

	31.5.21 £	31.5.20 £
Information technology		
Governance costs		
Insurance	<u>419</u>	<u>646</u>
Total resources expended	<u>80,790</u>	<u>69,078</u>
Net (expenditure)/income	<u><u>(3,362)</u></u>	<u><u>19,937</u></u>