

REGISTERED COMPANY NUMBER: CE005487 (England and Wales)
REGISTERED CHARITY NUMBER: 1164115

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023
FOR
THE EAST MALLING CENTRE

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

THE EAST MALLING CENTRE

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for the Year Ended 31 May 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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 £160,504 in income. Expenditure totalled £134,053, which resulted in a surplus of £26,451.

These funds were held in the general unrestricted fund, with a healthy cash balance of £198,288 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

Following the relaxation of lockdown rules late in 2021 normal activities have gradually resumed, although some users have been unable to return and income is lower as a result. We continue to comply with government guidance on best practice in controlling the spread of the virus.

THE EAST MALLING CENTRE

REPORT OF THE TRUSTEES
for the Year Ended 31 May 2023

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 effects of the current "cost of living crisis" being especially felt in the area surrounding The Centre it is expected that demands on the Community Supermarket will increase as will requests for assistance from the Community Development Worker now employed following successful grant applications. The Centre relies on grants and donations to finance much of its activity, but has sufficient reserves to sustain activities into the next financial year.

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 Company number

CE005487 (England and Wales)

Registered Charity number

1164115

Registered office

Chapman Way
East Malling
West Malling
Kent
ME19 6SD

Trustees

J R White
D Nicholls
Ms M Tatton
Ms L Simpson
Ms V J Fentum (resigned 3.1.23)
Ms H Brooks (resigned 4.2.23)
K L Jordan (appointed 10.1.23)

Independent Examiner

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

29/02/2024

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



.....
J R White - Trustee

Independent examiner's report to the trustees of The East Malling Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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.

Nicholas Hume FCA

Nicholas Hume FCA

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

Date: 29 February 2024

THE EAST MALLING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,123	-	15,123	3,591
Charitable activities					
Provision of Centre		32,926	27,712	60,638	80,798
Other trading activities	2	97,411	-	97,411	71,076
Investment income	3	913	-	913	82
Other income		-	-	-	4,957
Total		<u>146,373</u>	<u>27,712</u>	<u>174,085</u>	<u>160,504</u>
EXPENDITURE ON					
Raising funds	4	82,178	-	82,178	58,704
Charitable activities					
Provision of Centre		1,985	-	1,985	1,503
Other		60,874	27,712	88,586	73,846
Total		<u>145,037</u>	<u>27,712</u>	<u>172,749</u>	<u>134,053</u>
NET INCOME		1,336	-	1,336	26,451
RECONCILIATION OF FUNDS					
Total funds brought forward		109,223	9,516	118,739	92,288
TOTAL FUNDS CARRIED FORWARD		<u>110,559</u>	<u>9,516</u>	<u>120,075</u>	<u>118,739</u>

The notes form part of these financial statements

THE EAST MALLING CENTRE

BALANCE SHEET
31 May 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Tangible assets	8	1,962	-	1,962	996
CURRENT ASSETS					
Debtors	9	5,136	-	5,136	3,523
Cash at bank and in hand		196,136	9,516	205,652	198,288
		201,272	9,516	210,788	201,811
CREDITORS					
Amounts falling due within one year	10	(92,675)	-	(92,675)	(84,068)
NET CURRENT ASSETS		108,597	9,516	118,113	117,743
TOTAL ASSETS LESS CURRENT LIABILITIES		110,559	9,516	120,075	118,739
NET ASSETS		110,559	9,516	120,075	118,739
FUNDS	12				
Unrestricted funds				110,559	109,223
Restricted funds				9,516	9,516
TOTAL FUNDS				120,075	118,739

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

THE EAST MALLING CENTRE

BALANCE SHEET - continued
31 May 2023

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 29/02/2024 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 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 2015)', 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.

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

	31.5.23	31.5.22
	£	£
Fundraising events	<u>97,411</u>	<u>71,076</u>

3. INVESTMENT INCOME

	31.5.23	31.5.22
	£	£
Deposit account interest	<u>913</u>	<u>82</u>

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

	31.5.23	31.5.22
	£	£
Purchases	25,716	16,908
Light and heat	12,000	10,200
Postage and stationery	1,962	107
Sundries	205	584
Project & other direct cost	41,641	30,573
Depreciation	<u>654</u>	<u>332</u>
	<u>82,178</u>	<u>58,704</u>

5. NET INCOME/(EXPENDITURE)

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

	31.5.23	31.5.22
	£	£
Depreciation - owned assets	<u>654</u>	<u>332</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

6. TRUSTEES' REMUNERATION AND BENEFITS - continued**Trustees' expenses**

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

7. STAFF COSTS

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

	31.5.23	31.5.22
Employees	8	6
	<u>8</u>	<u>6</u>

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

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2022	5,271
Additions	1,620
	<u>6,891</u>
At 31 May 2023	
DEPRECIATION	
At 1 June 2022	4,275
Charge for year	654
	<u>4,929</u>
At 31 May 2023	
NET BOOK VALUE	
At 31 May 2023	1,962
	<u>1,962</u>
At 31 May 2022	996
	<u>996</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade debtors	4,887	2,433
Other debtors	-	332
Prepayments and accrued income	249	758
	<u>5,136</u>	<u>3,523</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Bank loans and overdrafts (see note 11)	4,137	-
Trade creditors	4,247	2,365
Social security and other taxes	1,096	262
Pension control	358	71
Other creditors	1,845	1,759
Accruals and deferred income	80,992	79,611
	<u>92,675</u>	<u>84,068</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.5.23	31.5.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>4,137</u>	<u>-</u>

12. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	109,223	1,336	110,559
Restricted funds			
Leisure Pass	1,566	-	1,566
Dementia Cafe	5,311	-	5,311
Alternative Summer Play	2,639	-	2,639
	<u>9,516</u>	<u>-</u>	<u>9,516</u>
TOTAL FUNDS	<u>118,739</u>	<u>1,336</u>	<u>120,075</u>

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,373	(145,037)	1,336
Restricted funds			
Phillip and Connie Phillips Foundation	8,400	(8,400)	-
Community Development Worker	19,312	(19,312)	-
	<u>27,712</u>	<u>(27,712)</u>	<u>-</u>
TOTAL FUNDS	<u>174,085</u>	<u>(172,749)</u>	<u>1,336</u>

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	92,288	16,935	109,223
Restricted funds			
Leisure Pass	-	1,566	1,566
Dementia Cafe	-	5,311	5,311
Alternative Summer Play	-	2,639	2,639
	<u>-</u>	<u>9,516</u>	<u>9,516</u>
TOTAL FUNDS	<u>92,288</u>	<u>26,451</u>	<u>118,739</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	116,696	(99,761)	16,935
Restricted funds			
Kent Community Foundation	6,000	(6,000)	-
Leisure Pass	2,000	(434)	1,566
Community Parks	19,286	(19,286)	-
Dementia Cafe	5,836	(525)	5,311
Volunteer Hub	5,729	(5,729)	-
Alternative Summer Play	4,957	(2,318)	2,639
	<u>43,808</u>	<u>(34,292)</u>	<u>9,516</u>
TOTAL FUNDS	<u>160,504</u>	<u>(134,053)</u>	<u>26,451</u>

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	92,288	18,271	110,559
Restricted funds			
Leisure Pass	-	1,566	1,566
Dementia Cafe	-	5,311	5,311
Alternative Summer Play	-	2,639	2,639
	<u>-</u>	<u>9,516</u>	<u>9,516</u>
TOTAL FUNDS	<u>92,288</u>	<u>27,787</u>	<u>120,075</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2023**12. MOVEMENT IN FUNDS - continued**

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	263,069	(244,798)	18,271
Restricted funds			
Kent Community Foundation	6,000	(6,000)	-
Leisure Pass	2,000	(434)	1,566
Community Parks	19,286	(19,286)	-
Dementia Cafe	5,836	(525)	5,311
Volunteer Hub	5,729	(5,729)	-
Alternative Summer Play	4,957	(2,318)	2,639
Phillip and Connie Phillips Foundation	8,400	(8,400)	-
Community Development Worker	19,312	(19,312)	-
	<u>71,520</u>	<u>(62,004)</u>	<u>9,516</u>
TOTAL FUNDS	<u>334,589</u>	<u>(306,802)</u>	<u>27,787</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

THE EAST MALLING CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,123	3,591
Other trading activities		
Fundraising events	97,411	71,076
Investment income		
Deposit account interest	913	82
Charitable activities		
Grants	60,638	80,798
Other income		
Event Income	-	4,957
Total incoming resources	174,085	160,504
EXPENDITURE		
Raising donations and legacies		
Purchases	25,716	16,908
Light and heat	12,000	10,200
Postage and stationery	1,962	107
Sundries	205	584
Project & other direct cost	41,641	30,573
Fixtures and fittings	654	332
	82,178	58,704
Other		
Wages	58,044	44,264
Adv & Marketing	1,530	2,804
Repairs & renewals	25,555	22,819
Bank charges	-	404
Accountancy	1,758	2,292
Telephone	838	1,022
Legal expense	861	241
	88,586	73,846
Support costs		
Management		
Travel	17	-

This page does not form part of the statutory financial statements

THE EAST MALLING CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
Management		
Information technology		
Software	1,249	870
Governance costs		
Insurance	719	633
Total resources expended	<u>172,749</u>	<u>134,053</u>
Net income	<u><u>1,336</u></u>	<u><u>26,451</u></u>

This page does not form part of the statutory financial statements