

ST MARTIN`S COMMUNITY CENTRE

A CHARITABLE UN-INCORPORATED ASSOCIATION

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

ST MARTIN`S COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Mrs Jennifer Felix
Mrs Marguerita Gloria Alexander
Mr Stephen Eusell
Ms Jasmine Eusell
Mr Terence Curtis
Ms Shelia Vaughan
Ms Paulette Walker

Charity Number

1167326

Registered Office

ABBOTS PARK
UPPER TULSE HILL
LONDON
SW2 3QB

Bankers

BARCLAYS BANK
LEICESTER
LE87 2BB

Independent Examiner

Tandem Business Solutions Ltd
86-90 PAUL STREET
LONDON
EC2A 4NE

ST MARTIN`S COMMUNITY CENTRE

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

ST MARTIN`S COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The trustees are pleased to present their report for the year ended 31st March 2025 for the charity, St Martin`s Community Centre with charity number 1167326.

The Trustees of the charity are:

Mrs Jennifer Felix

Mrs Marguerita Gloria Alexander

Ms. Paulette Walker

Mr. Stephen Eusell

Ms. Shelia Vaughan

Mr. Terence Curtis

Ms. Jasmine Eusell

The principal address of the charity is: Abbots Park

Upper Tulse Hill

London, SW2 3QB

STRUCTURE,GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 29th May 2002. The Charity is governed by a board on which the trustees are represented.

It meets regularly to review, plan activities and monitor the financial position. They are supported by a management committee.

OBJECTIVES AND ACTIVITIES

The Charity objectives is to promote the benefit of the inhabitants of St Martin`s Estate and the surrounding area(together called the area of benefit)by the relief of poverty, distress and sickness, the furtherance of health, the advancement of education and the provision of recreation and leisure time facilities in the interest of social welfare and with the object of improving the conditions of life for the said inhabitants. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACIEVEMENTS AND PERFORMANCE

The community centre continues to be widely utilized by the community and neighbouring residents. The community centre hires out the the main hall which accommodates up to 100 people, two meeting rooms for training and courses, a multi-purpose creche room. It also has two fully equipped kitchens, two storage rooms for equipment and a large garden to the side of the building.

The current service users of the St Martin`s Community Centre are as follows:

Young at Heart 65+ Group

Young at Heart (Exercise)

Lambeth Islamic Centre

St. Martins Shed

Finding Your Feet- Stay and Play

Lighthouse Chapel International

Fresh Visions (Youth Club) (Term time only)

FINANCIAL REVIEW

The income of the charity is above £86,000 . This is a good amount for this year of the charity as the costs have been well managed over this period.

The organization is still in a good position to manage its costs. The funds have been used in maintaining the centre premises, employing staff to manage the running of the centre and enable the users in a comfortable and safe environment whilst using the facilities.

FUTURE DEVELOPMENTS

The charity plans to maximise the use of the centre in its services to the community. They plan to continue maintaining the upkeep of the building to keep a safe and clean environment with up to date facilities. The present independent examiner supports the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEES RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church.

They are required to:

Select suitable accounting policies and apply them consistently.

Make judgements and estimates that are reasonable and prudent.

State whether the applicable accounting standards have been followed.

Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of St Martin`s Community centre at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of St Martin`s Community Centre and to take reasonable steps to detect fraud or other irregularities>

Approved by the Trustees on:

Signed on their behalf:

This report was approved by the trustees and signed on its behalf by:

Mrs Jennifer Felix, Mrs Marguerita Gloria Alexander, Mr Stephen Eusell, Ms Jasmine Eusell, Mr Terence Curtis, Ms Shelia Vaughan, Ms Paulette Walker
Trustees

Date : **19 January 2026**

ST MARTIN`S COMMUNITY CENTRE
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of St Martin`s Community Centre

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31st March 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

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

Independent Examiner's Statement

The charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Certified Bookkeepers (ICB).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Name: **Stewart Brown**
for and on behalf of **Tandem Business Solutions Ltd**

Date: **20 November 2025**

ST MARTIN`S COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Charitable activities	2	109,685.23	109,685.23	107,856.00
Total		109,685.23	109,685.23	107,856.00
Expenditure on:				
Charitable activities	3	127,839.09	127,839.09	114,396.00
Total		127,839.09	127,839.09	114,396.00
Net income/(expenditure)		(18,153.86)	(18,153.86)	(6,540.00)
Net movement in funds		(18,153.86)	(18,153.86)	(6,540.00)
Reconciliation of funds:				
Total funds brought forward		27,252.00	27,252.00	33,792.00
Total funds carried forward		9,098.14	9,098.14	27,252.00

ST MARTIN`S COMMUNITY CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	4	2,559.00	3,199.00
Total fixed assets		2,559.00	3,199.00
Current assets			
Cash at bank and in hand	5	7,019.14	24,552.00
Total current assets		7,019.14	24,552.00
Creditors: amounts falling due within one year	6	480.00	499.00
Net current assets/(liabilities)		6,539.14	24,053.00
Total net assets		9,098.14	27,252.00
Funds of the Charity			
Unrestricted funds	7	9,098.14	27,252.00
Restricted funds	7	-	-
Endowment funds	7	-	-
Total funds		9,098.14	27,252.00

The financial statements were approved by the trustees on 19 January 2026 and signed on its behalf by:

Mrs Jennifer Felix, Mrs Marguerita Gloria Alexander, Mr Stephen Eusell, Ms Jasmine Eusell, Mr Terence Curtis, Ms Shelia Vaughan, Ms Paulette Walker
Trustees

Date : **19 January 2026**

ST MARTIN`S COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Accounting Policies

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction values

otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

The Statement Of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with

the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014.

1.1 Going Concern: The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change has been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period.

1.4 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

The charity becomes entitled to resources.

It is more likely than not the trustees will receive the resources.

The monetary value can be measured with sufficient reliability.

Grants & Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met:

(5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income where there is a valid declaration from the donor. Any gift aid amount recovered on

a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or

the terms of appeal have specified otherwise.

1.4 EXPENDITURE AND LIABILITIES

Liability Recognition.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.5 ASSETS

Tangible Fixed Assets for use by the charity.

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors.

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

2. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Income	109,685.23	109,685.23	107,856.00
Total	109,685.23	109,685.23	107,856.00

3. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Volunteer Expenses	577.00	577.00	-
Charity management & administration	1,263.00	1,263.00	-
Rates	1,256.19	1,256.19	827.00
Stationary/Equipment	2,064.09	2,064.09	2,780.00
Insurance	710.17	710.17	-
Light & Heat	12,563.06	12,563.06	14,834.00
Professional Fees	-	-	2,661.00
PAYE	8,967.88	8,967.88	7,019.00
Telephone	1,406.82	1,406.82	1,071.00
Wages & Salaries	52,937.87	52,937.87	52,067.00
Advert & Publicity	-	-	495.00
Depreciation	640.00	640.00	799.00
Repairs & Maintenance	1,010.00	1,010.00	5,057.00
Waste Services	2,648.08	2,648.08	2,495.00
Cleaning Supplies	2,097.28	2,097.28	1,572.00
Pension	3,324.71	3,324.71	2,265.00
Accounting Services	854.60	854.60	499.00
Event Costs	6,268.86	6,268.86	1,221.00
Caretaker Costs	7,112.12	7,112.12	6,913.00
Bank Charges	-	-	25.00
Other	-	-	11,796.00
Refund Deposits	15,266.50	15,266.50	-
Website	5,107.08	5,107.08	-
Admin Support	1,763.78	1,763.78	-
Total	127,839.09	127,839.09	114,396.00

4. Tangible Fixed Assets

**Fixed Assets -
Tangibles -
Tangible Fixed
Assets**

£

4.1 Cost or valuation

At 01 April 2024	2,559.00
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2025	2,559.00

4.2 Depreciation and impairments

At 01 April 2024	-
Charge for the year	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2025	-

4.3 Net book value

At 01 April 2024	2,559.00
At 31 March 2025	2,559.00

5. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	7,019.14	24,552.00
Total	7,019.14	24,552.00

6. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade creditors	480.00	499.00
Total	480.00	499.00

7. Charity funds

7.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	27,252.00	109,685.23	127,839.09	-	-	9,098.14

7.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	33,792.00	107,856.00	114,396.00	-	-	27,252.00

8. Fixed Assets

Fixed Assets	Cost / £	Equipment	Fix & Fittings	Total
At 01/04/24		4527	3258	7785
Additions				
At 31/03/25		4527	3258	7785
Depreciation				
At 01/04/24		2578	2008	4586
Charge for the year		390	250	640
At 31/03/25		2968	2258	5226
NBV 31/03		1559	1000	2559
NBV 01/04/		1949	1250	3199

9. Trustee Remuneration

There were 4 employees during the financial year.

Trustee Donna Oates was paid £30419 for services rendered as a Co-ordinator for the charity

10. Creditors: amounts falling due within one year

	<u>2025/£</u>
Accounting Services	480