SINGLETON SPACES

England & Wales · Charity number 1180577

Details

Other names	SINGLETON ENVIRONMENT CENTRE
Status	Registered
Legal form	Trust
Registered	2018-11-06
Register	View on the Charity Commission register

Contact

Address	Singleton Environment Centre Wesley School Road Ashford TN23 5LW
Phone	01233666519
Email	centremanager@singletonenvironmentcentre.org.uk
Website	www.singletonenvironmentcentre.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY (‘THE OBJECTS’) TO BE CARRIED OUT IN SINGLETON AND THE NEIGHBOURING COMMUNITIES OF WASHFORD FARM, BRISLEY FARM, STANHOPE, CHILMINGTON GREEN AND GREAT CHART (‘THE AREA OF BENEFIT’) ARE: 1) THE PRESERVATION, PROTECTION AND IMPROVEMENT OF THE NATURAL ENVIRONMENT FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROMOTING AND SUPPORTING THE CREATION AND MAINTENANCE OF GREEN SPACES WITHIN THE AREA OF BENEFIT. 2) ADVANCING EDUCATION FOR THE PUBLIC BENEFIT IN CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT.

Activities: We currently operate at the Singleton Environment Centre, Wesley School Road, Ashford, Kent,TN23 5LWThe charity exists to preserve, protect and improve the natural environment for the public benefit, in particular but not exclusively by promoting and supporting the creation and maintenance of green spaces through both example and education.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£438,377	£440,615	-	-
2024-03-31	£417,335	£410,251	-	-
2023-03-31	£335,107	£353,700	-	-
2022-03-31	£322,776	£288,438	-	-
2021-03-31	£221,478	£209,638	-	-

Trustees

Name	Role	Appointed
MALCOLM GREGORY WIFFEN	Chair	2018-01-12
BARRY MERCER		2025-07-18
DARREN HANKS		2025-07-18
DONNA SOWERBY		2023-07-27
David John Foster Gathern		2025-07-18
PHILIP ROGERS		2018-01-12
Peter Walkden		2022-07-01
Steven Herring		2026-06-19

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SINGLETON SPACES

England & Wales - Charity number 1180577

Accounts

Charity number: 1180577

SINGELTON SPACES

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SINGELTON SPACES

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	D Gathern (appointed 18 July 2025) D Hanks (appointed 18 July 2025) I McLintock (appointed 1 June 2024) B Mercer (appointed 18 July 2025) C Perring (resigned 5 February 2025) P Rogers D Sowerby (appointed 1 June 2024) A Szocs (appointed 1 June 2024) J Tippen P Walkden (appointed 1 June 2024) M Wiffen, Chair
Charity registered number	1180577
Principal office	Singleton Environment Centre Wesley School Road Ashford TN23 5LW
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025.

Objectives and activities

a. Policies and objectives

The Charity exists to preserve, protect, and improve the natural environment for the public benefit, by promoting and supporting the creation and maintenance of green spaces through both example and education.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Funds are raised primarily via revenue from the in-house café, supplemented by income derived from both the hire of on-site conferencing facilities, and renting office space to the education franchise, Kumon. Additional funds are provided by the building's lease holder, Great Chart with Singleton Parish Council (GCSPC). Some further income is derived from fund-raising events such as quiz nights. Staff, both employed and volunteer, also play a key role in enabling the charity to meet its objectives. The role of our Education Officer continues to enhance our public engagement and extend our reach

c. Activities undertaken to achieve objectives

The Singleton Environment Centre is owned by the local authority, Ashford Borough Council, leased by the local parish council, Great Chart with Singleton Parish Council, and run by an independent registered charity, Singleton Spaces.

The charity has undertaken an extensive range of educational activities focused mainly on children but also included events for adults directed towards fund-raising. As mentioned, the café (Footprints) remains our main source of income.

Achievements and performance

a. Main achievements of the Charity

Our proudest boast this year is to have engaged with 3278 children, of all ages, across the range of activities provided.

School and Group Visits

All school educational visits and group visits continue to be bespoke to each group's learning objectives and aims for the trip. They include practical learning with the children experiencing first hand nature related learning opportunities including pond dipping, scavenger hunts, factual learning, planting, nature arts and crafts, den building, team games and site exploration.

Seven schools returned following visits in previous academic years, and five schools visited for the first time. We also ran workshops within two schools this year for the first time. The workshops to Early Years Foundation Stage and Key Stage One were on Habitats and how animals have adapted for the habitat they live in. The workshops to Key Stage Two were on Climate Change. In total 1549 pupils were taught by the Education Team this academic year. 2 charities returned this summer for activity days run at the centre by our Education Officer.

Educational Events

Our pre-school nature group, Buggin' About, runs every Friday in term time. The group is aimed at children aged 2.5 years +. Each week has a different theme to introduce children to a wide range of nature topics. Activities include nature crafts, mud kitchen, water play, firepit, exploration, pond dipping, scavenger hunts and bug hunts. Numbers each week have normally been fully booked at sixteen children.

In total the Education Team has hosted 1169 participants over 47 events. We have also run events at the McArthur Glen Ashford Designer Outlet as part of our charity of the year partnership. We also ran a stall with activities at the Great Chart with Singleton Parish Council's annual Big Lunch event as part of our ongoing partnership.

Although our educational offering is primarily aimed at the younger generation, our series of 'prosecco with' events, and our seniors club have broadened the appeal to older age groups, along with the activities of the Repair Café, Ashford, which has been more fully integrated into the Centre.

b. Factors relevant to achieve objectives

We have been fortunate in being able to develop the facilities within the Centre, changing the lighting to LED and installing battery storage for electricity produced by our solar panels. Future plans include changing the boiler for a heat pump, and the addition of a small wind generator.

A sponsored walk up Snowdon generated more than £5,000 and becoming the charity of the year for the local McArthur Glen Designer Outlet will generate further income.

In closing I would like to thank all staff, volunteers and trustees for their considerable hard work in making the Singleton Environment Centre the success it is!

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity aims to retain reserves equivalent to three months operating costs. A start has been made in establishing this reserve, and it continues to grow.

Structure, governance and management

a. Constitution

Singelton Spaces is a registered charity, number 1180577, and is constituted under a Trust deed dated 2 November 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Related party relationships

It should be noted that two trustees are members of GCSPC. A third trustee is employed by GCSPC. The Trustees believe these relationships are of benefit to the charity and that no trustee receives any personal benefit as a result of the relationship.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M Wiffen
(Chair of Trustees)
Date:
28 Jan 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Singelton Spaces ('the Charity')
I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report
As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 28 Jan 2026

Roland Parry FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**23,306**	**29,470**	**52,776**	*75,682*
Charitable activities	4	**-**	**385,601**	**385,601**	*341,653*
Total income		**23,306**	**415,071**	**438,377**	*417,335*
Expenditure on:					
Charitable activities	5	**22,306**	**418,309**	**440,615**	*410,251*
Total expenditure		**22,306**	**418,309**	**440,615**	*410,251*
Net movement in funds		**1,000**	**(3,238)**	**(2,238)**	*7,084*
Reconciliation of funds:					
Total funds brought forward		**-**	**47,368**	**47,368**	*40,284*
Net movement in funds		**1,000**	**(3,238)**	**(2,238)**	*7,084*
Total funds carried forward		**1,000**	**44,130**	**45,130**	*47,368*

The Statement of financial activities includes all gains and losses recognised in the year.

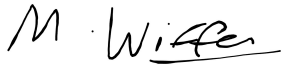
The notes on pages 9 to 21 form part of these financial statements.

SINGELTON SPACES

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	10		**30,212**		*37,791*
Current assets					
Stocks	11	**3,547**		*3,002*	
Debtors	12	**9,144**		*6,737*	
Cash at bank and in hand		**30,035**		*20,803*	
		42,726		*30,542*	
Creditors: amounts falling due within one year	13	**(27,808)**		*(20,965)*	
Net current assets			**14,918**		*9,577*
Total net assets			**45,130**		*47,368*
Charity funds					
Restricted funds	15		**1,000**		-
Unrestricted funds	15		**44,130**		*47,368*
Total funds			**45,130**		*47,368*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M Wiffen
(Chair of Trustees)
Date: 28 Jan 2026

The notes on pages 9 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Singleton Spaces is a charity registered in England and Wales under number 1180577. The principal office is Singleton Environment Centre, Wesley School Road, Ashford, Kent, TN23 5LW.

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Singelton Spaces 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.

2.2 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.

2.3 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 Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more 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:

Plant and machinery	-	15%
Fixtures and fittings	-	15%
Computer equipment	-	25%

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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 Charity 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 Charity 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.

3. Income from donations and legacies

	Restricted funds 2025 £	**Unrestricted funds 2025 £**	**Total funds 2025 £**
Donations	-	12,620	**12,620**
Grants	23,306	16,850	**40,156**
	23,306	29,470	**52,776**

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*Total funds 2024 £*
Donations	-	*28,689*	*28,689*
Grants	*2,500*	*44,493*	*46,993*
	2,500	*73,182*	*75,682*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	**Total funds 2025 £**
Café	300,064	**300,064**
Conference hire and catering	65,737	**65,737**
Rental income	19,800	**19,800**
	385,601	**385,601**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Café	*265,951*	*265,951*
Conference hire and catering	*55,902*	*55,902*
Rental income	*19,800*	*19,800*
	341,653	*341,653*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Environment centre	22,306	418,309	**440,615**

	Unrestricted funds 2024 £	*Total 2024 £*
Environment centre	*410,251*	*410,251*

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Environment centre	437,220	3,395	**440,615**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*Total funds 2024 £*
Environment centre	*407,456*	*2,795*	*410,251*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	*Total funds 2024 £*
Staff costs	**231,713**	*252,505*
Depreciation	**9,208**	*7,845*
Café supplies	**96,199**	*90,624*
Utilities	**11,567**	*13,890*
Building and grounds maintenance	**14,275**	*13,890*
Centre operating supplies	**3,405**	*3,964*
Cleaning and janitorial	**4,730**	*1,455*
Health and safety and security	**1,077**	*2,789*
Waste management	**3,637**	*2,754*
Communications and IT	**4,391**	*4,853*
Subscriptions	**1,749**	*773*
Marketing	**239**	*95*
Educational and environmental activities	**49,176**	*4,065*
Uniforms and staff welfare	**2,250**	*2,662*
Banking, insurance and administration	**3,604**	*5,292*
	437,220	*407,456*

Analysis of support costs

	Total funds 2025 £	*Total funds 2024 £*
Accountancy	**3,395**	*2,795*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £900 *(2024 - £840)*, and accountancy, VAT and payroll services of £2,495 (*2024 - £1,955*).

8. Staff costs

	2025	*2024*
	£	*£*
Wages and salaries	**209,659**	*232,948*
Social security costs	**17,525**	*14,855*
Contribution to defined contribution pension schemes	**4,529**	*4,702*
	231,713	*252,505*

The average number of persons employed by the Charity during the year was as follows:

	2025	*2024*
	No.	*No.*
Staff	**12**	*11*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	**28,322**	**32,100**	**1,614**	**62,036**
Additions	**1,629**	**-**	**-**	**1,629**
At 31 March 2025	**29,951**	**32,100**	**1,614**	**63,665**
Depreciation				
At 1 April 2024	**13,311**	**9,575**	**1,359**	**24,245**
Charge for the year	**4,211**	**4,805**	**192**	**9,208**
At 31 March 2025	**17,522**	**14,380**	**1,551**	**33,453**
Net book value				
At 31 March 2025	**12,429**	**17,720**	**63**	**30,212**
At 31 March 2024	*15,011*	*22,525*	*255*	*37,791*

11. Stocks

	2025 £	*2024 £*
Finished goods and goods for resale	**3,547**	*3,002*

12. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**9,102**	*5,672*
Other debtors	**42**	*1,065*
	9,144	*6,737*

13. Creditors: Amounts falling due within one year

	2025	*2024*
	£	*£*
Trade creditors	**10,214**	*6,587*
Other taxation and social security	**13,644**	*10,352*
Other creditors	**155**	*259*
Accruals and deferred income	**3,795**	*3,767*
	27,808	*20,965*

14. Financial instruments

	2025	*2024*
	£	*£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**30,035**	*20,803*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	**47,368**	**415,071**	**(418,309)**	**44,130**
Restricted funds				
Education Fund	**-**	**22,000**	**(22,000)**	**-**
Maintenance Fund	**-**	**306**	**(306)**	**-**
Solar Battery Fund	**-**	**1,000**	**-**	**1,000**
	-	**23,306**	**(22,306)**	**1,000**
Total of funds	**47,368**	**438,377**	**(440,615)**	**45,130**

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2024 £*
Unrestricted funds					
General Funds	*40,284*	*414,835*	*(410,251)*	*2,500*	*47,368*
Restricted funds					
Kent County Council	-	*1,000*	-	*(1,000)*	-
McArthurGlen UK Ltd	-	*1,500*	-	*(1,500)*	-
	-	*2,500*	-	*(2,500)*	-
Total of funds	*40,284*	*417,335*	*(410,251)*	-	*47,368*

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	**47,368**	**415,071**	**(418,309)**	**44,130**
Restricted funds	**-**	**23,306**	**(22,306)**	**1,000**
	47,368	**438,377**	**(440,615)**	**45,130**

Summary of funds - prior year

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2024 £*
General funds	*40,284*	*414,835*	*(410,251)*	*2,500*	*47,368*
Restricted funds	*-*	*2,500*	*-*	*(2,500)*	*-*
	40,284	*417,335*	*(410,251)*	*-*	*47,368*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	30,212	**30,212**
Current assets	1,000	41,726	**42,726**
Creditors due within one year	-	(27,808)	**(27,808)**
Total	1,000	44,130	**45,130**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Total funds 2024 £*
Tangible fixed assets	*37,791*	*37,791*
Current assets	*30,542*	*30,542*
Creditors due within one year	*(20,965)*	*(20,965)*
Total	*47,368*	*47,368*

18. Funds

Kent County Council - grant towards the LED lighting upgrade in the charity's main building and container.

McArthurGlen UK Ltd - grant towards the Spring Watch System.

Education Fund - grants to support the provision of educational activities at the centre.

Maintenance Fund - grants towards small maintenance projects.

Solar Battery Fund - grants to fund the purchase of a new battery to retain energy collected by the solar panels.

19. Transfers

Transfers from restricted funds to unrestricted funds represent the use of restricted funds to purchase capital assets to be used as part of the normal operating activities of the charity.

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,529 (2024 - £4,702). A total of £Nil (2024 - £Nil) was payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

The Charity leases the property at a peppercorn rate over a period of 25 years to 2043.

22. Related party transactions

The Charity is related to Great Chart with Singleton Parish Council by virtue of some trustees also being parish councillors. The property is leased from the Parish Council. The trustees act independently to the Parish Council.

In other respects, the Charity has no transactions with related parties (2024 - £Nil).

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SINGLETON SPACES

England & Wales - Charity number 1180577

Accounts

Charity number: 1180577

SINGLETON SPACES

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SINGLETON SPACES

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	I McClintock (appointed 1 June 2024) C Perring P Rogers D Sowerby (appointed 1 June 2024) A Szocs (appointed 1 June 2024) J Tippen P Walkden (appointed 1 June 2024) M Wiffen
Charity registered number	1180577
Principal office	Singleton Environment Centre Wesley School Road Ashford TN23 5LW
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2024.

Objectives and activities

a. Policies and objectives

The Charity exists to preserve, protect, and improve the natural environment for the public benefit, by promoting and supporting the creation and maintenance of green spaces through both example and education. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Funds are raised primarily via revenue from the in-house café, supplemented by income derived from both the hire of on-site conferencing facilities, and renting office space to the education franchise, Kumon. Additional funds are provided by the building's lease holder, Great Chart with Singleton Parish Council (GCSPC). Some further income is derived from fund-raising events such as quiz nights. Staff, both employed and volunteer, also play a key role in enabling the charity to meet its objectives. The role of our Education Officer continues to enhance our public engagement and extend our reach.

c. Activities undertaken to achieve objectives

Our range of activities during 2023 – 2024 has been extensive, covering all age groups and has proved immensely popular with the public. The change to the use of the Eventbrite software to manage the administration side of many of our activities has been successful.

Achievements and performance

a. Main achievements of the Charity

To illustrate the range and depth of activities I include below the text from the article about the Centre which featured in the Autumn edition of the parish magazine.

<u>Summer 2023 Report from Parish Magazine</u>

What a busy summer it has been at Singleton Environment Centre. It has been a pleasure to welcome so many families to the centre over the school holiday period. Great Chart with Singleton Parish Council have kindly supported the education work at the Environment Centre which has allowed us to put on a huge range of activities to keep the children busy and entertained. In total, over 580 participants have taken part in one of our Summer 2023 events.

We have held three Nature School Family Fun Events – 'Magnificent Moths', 'Rad Reptiles' and 'It's A Pond Life'. On these events families have had the chance to learn some fascinating facts, complete identification sheets, explore the centre grounds on scavenger hunts, create a themed craft item and made a themed treat to eat. Most importantly they have had some fun family time together sharing in their learning and enjoyment of nature.

Our first Nature Stories session was an interactive telling of 'We're Going on a Bear Hunt'. Our younger visitors completed activities linked to the story as they walked through the centre grounds. The children made grass heads, went pond dipping, created clay bears, made bear stick puppets, danced in snow bubbles, and found mini bears to take home. They hunted high and low, and we are pleased to report that the centre grounds are now free of all bears!

Achievements and performance (continued)

Wednesdays were extra fun with our drop and leave Wild Wednesday sessions. Every Wednesday a group of children from age 6 years + spent the day at the centre taking part in a range of outdoor activities. There was pond dipping, den building, scavenger hunts, team games, minibeast hunts and nature craft. The firepit cooking was extremely popular and the children cooked toast, popcorn, pitta pizzas, hot chocolate, 'S'mores' and roasted marshmallows. It was a pleasure to spend time with such delightful children and to see new friendships form.

We had some special guests this summer. Phil from Jaws n Claws spent two full busy days with us along with a range of his fascinating reptiles. We were also pleased to be able to run two SEND friendly animal handling sessions. Mark and his team brought the magnificent Owls from Leeds Castle along for a visit. As well as meeting the owls the children made a wooden owl decoration to take home.

There was lots of recycling fun on our Junk Creators and Break Then Create sessions. Children aged 8 years + got to break apart a range of household items, including laptops and game consoles, to explore their inner workings and then using the parts to create art pieces. There was also lots of imagination used by the Junk Creators to turn our huge pile of recycled items into some wonderful models. Our Make It Days showed just how creative our participants are. They made some wonderful unique t-shirts, hats, bags, pencil cases and make up bags. Lots of children enjoyed making a wooden medal using the 'Hapa Zome' technique to hammer colour from plants on our free event. We were most impressed by the talents of the participants on our Nature Pics session. The children, aged 8 years +, learnt about angles, composition, and lighting to take beautiful nature photographs on their camera phones.

It wasn't just the children having fun! Our first session in our adult programme 'Prosecco with …' saw a group of adults learning how to use cyanotypes (sun printing) to design and make a beautiful cushion cover. The results were fantastic. The first Words with Brunch session, run by Sita where a group of adults used the centre grounds as inspiration for their creative writing.

Thank you all for supporting Singleton Environment Centre and making this summer so much fun. We hope to see you all enjoying the centre grounds very soon.

Helen, Education Officer, September 2023

*Chairs note: Bear in mind these events took place during the school 'summer holidays' and represent a fraction of the activities the Centre provides to engage with the public, to educate an inspire them about the crucial importance of the environment.

b. Factors relevant to achieve objectives

Once again, I am happy to express my sincere thanks to the Trustees, volunteers all, who give their time selflessly for the benefit of the community. We also have a small team of volunteers that support the centre in a myriad of ways. And not forgetting our paid members of staff, an amazing team that run the café and administer the site. We work closely with the 'Green Gym', Ashford Community Woodland and the Ashford Repair Café. We also enjoy support from both the parish (GCSPC) and Ashford Borough Council (ABC), who own the building. We have been fortunate to have been able to upgrade the Centre's lighting, changing the internal lights to LEDs, and renewing the lighting along the 'long' path that leads to the entrance of the building. Volunteers have also commenced the creation of a 'resilience garden', working to find plants most suited to deal with our changing climate.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Charity aims to retain reserves equivalent to three months operating costs. A start has been made in establishing this reserve, and it continues to grow.

Structure, governance and management

a. Constitution

Singleton Spaces is a registered charity, number 1180577, and is constituted under a Trust deed dated 2 November 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Related party relationships

It should be noted that two trustees are members of GCSPC. A third trustee is employed by GCSPC. The Trustees believe these relationships are of benefit to the charity and that no trustee receives any personal benefit as a result of the relationship.

d. Financial risk management

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

Plans for future periods

The formation of trustee sub-committees, with each focussing on a particular area of the Charity has been of benefit in streamlining our activities. A more professional approach to fund-raising has been adopted, with an increasing number of grants being applied for. A strategy to enter into partnership with local businesses, inviting sponsorship for increased input from the Centre, perhaps in the form of providing Carbon Literacy training, is also underway.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M Wiffen .....

Malcolm Wiffen
(Chair of Trustees)
Date:
29 Jan 2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Singleton Spaces ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Roland Parry Dated: 29 Jan 2025

Roland Parry FCA

Magee Gammon Corporate Limited
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**2,500**	**73,182**	**75,682**	*31,076*
Charitable activities	4	**-**	**341,653**	**341,653**	*304,031*
Total income		**2,500**	**414,835**	**417,335**	*335,107*
Expenditure on:					
Charitable activities	5	**-**	**410,251**	**410,251**	*353,700*
Total expenditure		**-**	**410,251**	**410,251**	*353,700*
Net income/(expenditure)		**2,500**	**4,584**	**7,084**	*(18,593)*
Transfers between funds	15	**(2,500)**	**2,500**	**-**	-
Net movement in funds		**-**	**7,084**	**7,084**	*(18,593)*
Reconciliation of funds:					
Total funds brought forward		**-**	**40,284**	**40,284**	*58,877*
Net movement in funds		**-**	**7,084**	**7,084**	*(18,593)*
Total funds carried forward		**-**	**47,368**	**47,368**	*40,284*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	10		**37,791**		*33,012*
Current assets					
Stocks	11	**3,002**		*2,797*	
Debtors	12	**6,737**		*10,095*	
Cash at bank and in hand		**20,803**		*25,438*	
		30,542		*38,330*	
Creditors: amounts falling due within one year	13	**(20,965)**		*(31,058)*	
Net current assets / liabilities			**9,577**		*7,272*
Total net assets			**47,368**		*40,284*
Charity funds					
Restricted funds	15		**-**		-
Unrestricted funds	15		**47,368**		*40,284*
Total funds			**47,368**		*40,284*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M Wiffen .....

Malcolm Wiffen
(Chair of Trustees)
Date: 29 Jan 2025

The notes on pages 9 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Singleton Spaces is a charity registered in England and Wales under number 1180577. The principal office is Singleton Environment Centre, Wesley School Road, Ashford, Kent, TN23 5LW.

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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Singleton Spaces 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.

2.2 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.

2.3 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 Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £150 or more 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:

Plant and machinery	-	15%
Fixtures and fittings	-	15%
Computer equipment	-	25%

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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 Charity 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 Charity 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.

3. Income from donations and legacies

	Restricted funds 2024 £	**Unrestricted funds 2024 £**	**Total funds 2024 £**
Donations	-	28,689	**28,689**
Grants	2,500	44,493	**46,993**
	2,500	73,182	**75,682**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Donations	-	*11,051*	*11,051*
Grants	*13,000*	*7,025*	*20,025*
	13,000	*18,076*	*31,076*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	**Total funds 2024 £**
Cafe	265,951	**265,951**
Conference Hire and Catering	55,902	**55,902**
Rental Income	19,800	**19,800**
	341,653	**341,653**

	Unrestricted funds 2023 £	*Total funds 2023 £*
Cafe	*235,788*	*235,788*
Conference Hire and Catering	*52,659*	*52,659*
Rental Income	*15,584*	*15,584*
	304,031	*304,031*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Environment Centre	410,251	**410,251**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total 2023 £*
Environment centre	*4,820*	*348,880*	*353,700*

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Environment Centre	407,456	2,795	**410,251**

	Activities undertaken directly 2023 £	*Support costs 2023 £*	*Total funds 2023 £*
Environment Centre	*351,060*	*2,640*	*353,700*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2024 £	*Total funds 2023 £*
Staff costs	**252,505**	*205,226*
Depreciation	**7,845**	*5,458*
Cafe supplies	**90,624**	*86,108*
Utilities	**13,890**	*20,280*
Building and grounds maintenance	**13,890**	*4,469*
Centre operating supplies	**3,964**	*4,285*
Cleaning and janitorial	**1,455**	*4,375*
Health and safety and security	**2,789**	*3,460*
Waste management	**2,754**	*2,133*
Communications and IT	**4,853**	*5,392*
Subscriptions	**773**	*909*
Marketing	**95**	*95*
Educational and environmental activities	**4,065**	*2,809*
Uniforms and staff welfare	**2,662**	*1,525*
Banking, insurance and administration	**5,292**	*4,536*
	407,456	*351,060*

Analysis of support costs

	Total funds 2024 £	*Total funds 2023 £*
Accountancy	**2,795**	*2,640*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,045 (*2023 - £2,000*).

8. Staff costs

	2024	*2023*
	£	*£*
Wages and salaries	**232,948**	*186,975*
Social security costs	**14,855**	*13,940*
Contribution to defined contribution pension schemes	**4,702**	*4,311*
	252,505	*205,226*

The average number of persons employed by the Charity during the year was as follows:

	2024	*2023*
	No.	*No.*
Staff	**11**	*10*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	**19,272**	**28,526**	**1,614**	**49,412**
Additions	**9,050**	**3,574**	**-**	**12,624**
At 31 March 2024	**28,322**	**32,100**	**1,614**	**62,036**
Depreciation				
At 1 April 2023	**10,259**	**5,004**	**1,137**	**16,400**
Charge for the year	**3,052**	**4,571**	**222**	**7,845**
At 31 March 2024	**13,311**	**9,575**	**1,359**	**24,245**
Net book value				
At 31 March 2024	**15,011**	**22,525**	**255**	**37,791**
At 31 March 2023	*9,013*	*23,522*	*477*	*33,012*

11. Stocks

	2024 £	*2023 £*
Finished goods and goods for resale	**3,002**	*2,797*

12. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**5,672**	*6,676*
Other debtors	**1,065**	*-*
Prepayments and accrued income	**-**	*3,419*
	6,737	*10,095*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Creditors: Amounts falling due within one year

	2024	*2023*
	£	*£*
Trade creditors	**6,587**	*19,517*
Other taxation and social security	**10,352**	*6,262*
Other creditors	**259**	*510*
Accruals and deferred income	**3,767**	*4,769*
	20,965	*31,058*

14. Financial instruments

	2024	*2023*
	£	*£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**20,803**	*25,438*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	**40,284**	**414,835**	**(410,251)**	**2,500**	**47,368**
Restricted funds					
Kent County Council	**-**	**1,000**	**-**	**(1,000)**	**-**
McArthurGlen UK Ltd	**-**	**1,500**	**-**	**(1,500)**	**-**
	-	**2,500**	**-**	**(2,500)**	**-**
Total of funds	**40,284**	**417,335**	**(410,251)**	**-**	**47,368**

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2023 £*
Unrestricted funds					
General Funds	*56,057*	*322,107*	*(348,880)*	*11,000*	*40,284*
Restricted funds					
Ashford Borough Council	*1,247*	*10,000*	*(1,247)*	*(10,000)*	*-*
Kent County Council	*1,573*	*2,000*	*(3,573)*	*-*	*-*
Kingsnorth Parish Council	*-*	*1,000*	*-*	*(1,000)*	*-*
	2,820	*13,000*	*(4,820)*	*(11,000)*	*-*
Total of funds	*58,877*	*335,107*	*(353,700)*	*-*	*40,284*

16. Funds

Kent County Council - grant towards the LED lighting upgrade in the charity's main building and container.

McArthurGlen UK Ltd - grant towards the Spring Watch System.

17. Transfers

Transfers from restricted funds to unrestricted funds represent the use of restricted funds to purchase capital assets to be used as part of the normal operating activities of the charity.

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	**40,284**	**414,835**	**(410,251)**	**2,500**	**47,368**
Restricted funds	**-**	**2,500**	**-**	**(2,500)**	**-**
	40,284	**417,335**	**(410,251)**	**-**	**47,368**

Summary of funds - prior year

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2023 £*
General funds	*56,057*	*322,107*	*(348,880)*	*11,000*	*40,284*
Restricted funds	*2,820*	*13,000*	*(4,820)*	*(11,000)*	*-*
	58,877	*335,107*	*(353,700)*	*-*	*40,284*

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	37,791	**37,791**
Current assets	30,542	**30,542**
Creditors due within one year	(20,965)	**(20,965)**
Total	47,368	**47,368**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Total funds 2023 £*
Tangible fixed assets	*33,012*	*33,012*
Current assets	*38,330*	*38,330*
Creditors due within one year	*(31,058)*	*(31,058)*
Total	*40,284*	*40,284*

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,702 (2023 - £4,311). A total of £Nil (2023 - £Nil) was payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

The Charity leases the property at a peppercorn rate over a period of 25 years to 2043.

22. Related party transactions

The Charity is related to Great Chart with Singleton Parish Council by virtue of some trustees also being parish councillors. The property is leased from the Parish Council. The trustees act independently to the Parish Council.

In other respects, the Charity has no transactions with related parties (2023 - £Nil).

SINGLETON SPACES

England & Wales - Charity number 1180577

Accounts

Charity number: 1180577

SINGLETON SPACES

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SINGLETON SPACES

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	P Rogers A Szocs (Resigned 15 November 2022) C Perring J A Tippen M Wiffen T Ackrill (Resigned 31 August 2022)
Charity registered number	1180577
Principal office	Singleton Environment Centre Wesley School Road Ashford TN23 5LW
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2023.

Objectives and activities

a. Policies and objectives

The Charity exists to preserve, protect, and improve the natural environment for the public benefit, by promoting and supporting the creation and maintenance of green spaces through both example and education. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Funds are raised primarily via revenue from the in-house café, supplemented by income derived from both the hire of on-site conferencing facilities, and renting office space to the education franchise, Kumon. Additional funds are provided by the building's lease holder, Great Chart with Singleton Parish Council (GCSPC). Some income comes from fund-raising events such as quiz nights.

Singleton Spaces was extremely fortunate to be selected as Ashford Town Mayor, Cllr. Jenny Webb's charity for 2022-23, directly resulting in several fund-raising events that would not otherwise have taken place. The trustees would like to extend their thanks to Cllr. Webb for this great honour.

Staff, both employed and volunteer also play a key role in enabling the charity to meet its objectives. The role of our part time education officer has greatly enhanced our public engagement and extended our reach.

c. Activities undertaken to achieve objectives

Our range of activities during 2022 -2023 has been extensive and have proved very popular with the public. To better manage and be able to easily analyse participation in events, we now use Eventbrite to administer most of our activities, freeing staff to spend more time to be involved. With the final removal of all covid-19 restrictions, we have been able to significantly develop our programme of events.

Achievements and performance

a. Main achievements of the Charity

We provided a substantial number of activities, samples of which are set out in the list below:

Buggin' About: 16 sessions

Egg Detectives: 2 sessions

Nature Pics: 2 sessions

Junk Creators: 2 sessions

Leeds Castle Owls: 2 sessions

Jaws and Claws: 3 sessions

'Make-it Day': 2 sessions

'Bear Hunt': 1 session

Marvellous Moths: 1 session

Rad Reptiles: 1 session

Hapa Zome: 1 session

Break then Create: 1 session

Pond Life: 1 session

Wild Wednesday: 6 sessions

An Introduction to Astronomy: 1 session

Sensational Spiders: 2 sessions

North Pole Christmas Event: 4 sessions

We have also started with some sessions aimed at adults, in particular a series titled Prosecco with…….

Prosecco with Cyanotropes: 1 session

Prosecco with Fused Glass: 1 session

Prosecco with Pyrography: 1 session

b. Factors relevant to achieve objectives

The most significant factor in the charity's improvement, has been the increasing role of the education officer. We also have a dedicated core of volunteers that take responsibility for many tasks across the site, too numerous to list individually. The Centre also hosts the Ashford Repair Café whose volunteers undertake free repairs to many items that no longer work and would otherwise be discarded. We continue to have several groups that use the Centre on a weekly basis.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Charity aims to retain reserves equivalent to three months operating costs. A start has been made in establishing this reserve, and it continues to grow.

Structure, governance and management

a. Constitution

Singleton Spaces is a registered charity, number 1180577, and is constituted under a Trust deed dated 2 November 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Related party relationships

It should be noted that one trustee is also a member of GCSPC. The trustees believe this relationship is of benefit to the charity and that no trustee receives any personal benefit as a result of the relationship.

d. Financial risk management

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

Plans for future periods

March 2023 marked the fifth anniversary of the charities' takeover of the Singleton Environment Centre from The Conservation Volunteers. The trustees have produced a combined retrospective report for the period 2018 – 2023, and a five-year strategy plan that will take us up to 2028. By the end of 2023, we had strengthened the trust with the addition of two further trustees.

In the latter part of 2023, we were able to increase the days worked by the educational officer from three to four, as a direct result from some repurposed funding from the parish. This has been a significant help in broadening the Centre's offer.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 19 January 2024 and signed on their behalf by:

.....
M Wiffen
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Singleton Spaces ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 26 January 2024

Andrew Childs FCA

Magee Gammon Corporate Limited
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**13,000**	**18,076**	**31,076**	*45,500*
Charitable activities	4	**-**	**304,031**	**304,031**	*277,276*
Total income		**13,000**	**322,107**	**335,107**	*322,776*
Expenditure on:					
Charitable activities	5	**4,820**	**348,880**	**353,700**	*288,438*
Total expenditure		**4,820**	**348,880**	**353,700**	*288,438*
Net income/(expenditure)		**8,180**	**(26,773)**	**(18,593)**	*34,338*
Transfers between funds	15	**(11,000)**	**11,000**	**-**	*-*
Net movement in funds		**(2,820)**	**(15,773)**	**(18,593)**	*34,338*
Reconciliation of funds:					
Total funds brought forward		**2,820**	**56,057**	**58,877**	*24,539*
Net movement in funds		**(2,820)**	**(15,773)**	**(18,593)**	*34,338*
Total funds carried forward		**-**	**40,284**	**40,284**	*58,877*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

SINGLETON SPACES

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022 £*
Fixed assets					
Tangible assets	10		**33,012**		*23,652*
Current assets					
Stocks	11	**2,797**		*2,440*	
Debtors	12	**10,095**		*28,582*	
Cash at bank and in hand		**25,438**		*14,237*	
		38,330		*45,259*	
Creditors: amounts falling due within one year	13	**(31,058)**		*(10,034)*	
Net current assets / liabilities			**7,272**		*35,225*
Total net assets			**40,284**		*58,877*
Charity funds					
Restricted funds	15		**-**		*2,820*
Unrestricted funds	15		**40,284**		*56,057*
Total funds			**40,284**		*58,877*

The financial statements were approved and authorised for issue by the Trustees on 19 January 2024 and signed on their behalf by:

.....
M Wiffen
(Chair of Trustees)

The notes on pages 9 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Singleton Spaces is a charity registered in England and Wales under number 1180577. The principal office is Singleton Environment Centre, Wesley School Road, Ashford, Kent, TB23 5LW.

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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Singleton Spaces 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.

2.2 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.

2.3 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 Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £150 or more 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:

Plant and machinery	-	15%
Fixtures and fittings	-	15%
Computer equipment	-	25%

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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 Charity 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 Charity 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.

3. Income from donations and legacies

	Restricted funds 2023 £	**Unrestricted funds 2023 £**	**Total funds 2023 £**
Donations	-	11,051	**11,051**
Grants	13,000	7,025	**20,025**
	13,000	18,076	**31,076**

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
Donations	-	*7,427*	*7,427*
Grants	*3,500*	*34,573*	*38,073*
	3,500	*42,000*	*45,500*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	**Total funds 2023 £**
Cafe	235,788	**235,788**
Conference Hire and Catering	52,659	**52,659**
Rental Income	15,584	**15,584**
	304,031	**304,031**

	Unrestricted funds 2022 £	*Total funds 2022 £*
Cafe	*226,760*	*226,760*
Conference Hire and Catering	*35,732*	*35,732*
Rental Income	*14,784*	*14,784*
	277,276	*277,276*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Environment Centre	4,820	348,880	**353,700**

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total 2022 £*
Environment centre	*6,170*	*282,268*	*288,438*

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Environment Centre	351,060	2,640	**353,700**

	Activities undertaken directly 2022 £	*Support costs 2022 £*	*Total funds 2022 £*
Environment Centre	*286,303*	*2,135*	*288,438*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2023 £	*Total funds 2022 £*
Staff costs	**205,226**	*170,958*
Depreciation	**5,458**	*4,896*
Cafe supplies	**86,108**	*68,314*
Utilities	**20,280**	*9,765*
Building and grounds maintenance	**4,469**	*8,539*
Centre operating supplies	**4,285**	*2,863*
Cleaning and janitorial	**4,375**	*4,006*
Health and safety and security	**3,460**	*5,018*
Waste management	**2,133**	*1,770*
Communications and IT	**5,392**	*3,737*
Subscriptions	**909**	*639*
Marketing	**95**	*-*
Educational and environmental activities	**2,809**	*188*
Uniforms and staff welfare	**1,525**	*1,852*
Banking, insurance and administration	**4,536**	*3,758*
	351,060	*286,303*

Analysis of support costs

	Total funds 2023 £	*Total funds 2022 £*
Accountancy	**2,640**	*2,135*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,045 (*2022 - £2,000*).

8. Staff costs

	2023	*2022*
	£	*£*
Wages and salaries	**186,975**	*155,529*
Social security costs	**13,940**	*11,442*
Contribution to defined contribution pension schemes	**4,311**	*3,987*
	205,226	*170,958*

The average number of persons employed by the Charity during the year was as follows:

	2023	*2022*
	No.	*No.*
Staff	**11**	*10*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022	**19,272**	**13,708**	**1,614**	**34,594**
Additions	**-**	**14,818**	**-**	**14,818**
At 31 March 2023	**19,272**	**28,526**	**1,614**	**49,412**
Depreciation				
At 1 April 2022	**7,366**	**2,706**	**870**	**10,942**
Charge for the year	**2,893**	**2,298**	**267**	**5,458**
At 31 March 2023	**10,259**	**5,004**	**1,137**	**16,400**
Net book value				
At 31 March 2023	**9,013**	**23,522**	**477**	**33,012**
At 31 March 2022	*11,906*	*11,002*	*744*	*23,652*

11. Stocks

	2023 £	*2022 £*
Finished goods and goods for resale	**2,797**	*2,440*

12. Debtors

	2023 £	*2022 £*
Due within one year		
Trade debtors	**6,676**	*4,873*
Other debtors	**-**	*23,709*
Prepayments and accrued income	**3,419**	-
	10,095	*28,582*

13. Creditors: Amounts falling due within one year

	2023	*2022*
	£	*£*
Trade creditors	**19,517**	*6,618*
Other taxation and social security	**6,262**	*470*
Other creditors	**510**	-
Accruals and deferred income	**4,769**	*2,946*
	31,058	*10,034*

14. Financial instruments

	2023	*2022*
	£	*£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**25,438**	*14,237*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

15. 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	**56,057**	**322,107**	**(348,880)**	**11,000**	**40,284**
Restricted funds					
Ashford Borough Council	**1,247**	**10,000**	**(1,247)**	**(10,000)**	**-**
Kent County Council	**1,573**	**2,000**	**(3,573)**	**-**	**-**
Kingsnorth Parish Council	**-**	**1,000**	**-**	**(1,000)**	**-**
	2,820	**13,000**	**(4,820)**	**(11,000)**	**-**
Total of funds	**58,877**	**335,107**	**(353,700)**	**-**	**40,284**

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Balance at 31 March 2022 £*
Unrestricted funds				
General Funds	*19,049*	*319,276*	*(282,268)*	*56,057*
Restricted funds				
Kent Community Foundation	*487*	*-*	*(487)*	*-*
Ashford Borough Council	*2,049*	*1,500*	*(2,302)*	*1,247*
Kent County Council	*2,954*	*2,000*	*(3,381)*	*1,573*
	5,490	*3,500*	*(6,170)*	*2,820*
Total of funds	*24,539*	*322,776*	*(288,438)*	*58,877*

16. Funds

Ashford Borough Council - grants to fund the LED lighting upgrade in the charity's main building and container.

Kingsnorth Parish Council - grant to fund the LED lighting upgrade in the charity's main building and container.

Kent County Council - grant to support educational activities and school visits.

17. Transfers

Transfers from restricted funds to unrestricted funds represent the use of restricted funds to purchase capital assets to be used as part of the normal operating activities of the charity.

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	**56,057**	**322,107**	**(348,880)**	**11,000**	**40,284**
Restricted funds	**2,820**	**13,000**	**(4,820)**	**(11,000)**	**-**
	58,877	**335,107**	**(353,700)**	**-**	**40,284**

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Balance at 31 March 2022 £*
General funds	*19,049*	*319,276*	*(282,268)*	*56,057*
Restricted funds	*5,490*	*3,500*	*(6,170)*	*2,820*
	24,539	*322,776*	*(288,438)*	*58,877*

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,012	**33,012**
Current assets	38,330	**38,330**
Creditors due within one year	(31,058)	**(31,058)**
Total	40,284	**40,284**

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*-*	*23,652*	*23,652*
Current assets	*2,820*	*42,439*	*45,259*
Creditors due within one year	*-*	*(10,034)*	*(10,034)*
Total	*2,820*	*56,057*	*58,877*

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,311 (2022 - £3,987). A total of £Nil (2022 - £Nil) was payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

The Charity leases the property at a peppercorn rate over a period of 25 years to 2043.

22. Related party transactions

The Charity is related to Great Chart with Singleton Parish Council by virtue of some trustees also being parish councillors. The property is leased from the Parish Council. The trustees act independently to the Parish Council.

In other respects, the Charity has no transactions with related parties (2022 - £Nil).

SINGLETON SPACES

England & Wales - Charity number 1180577

Accounts

Charity number: 1180577

SINGLETON SPACES

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SINGLETON SPACES

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	P Rogers A Szocs (Resigned 15 November 2022) C Perring J A Tippen M Wiffen T Ackrill (Resigned 31 August 2022)
Charity registered number	1180577
Principal office	Singleton Environment Centre Wesley School Road Ashford TN23 5LW
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2022.

Objectives and activities

a. Policies and objectives

The Charity exists to preserve, protect and improve the natural environment for the public benefit, in particular but not exclusively by promoting and supporting the creation and maintenance of green spaces through both example and education.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

On 11th March 2018 Singleton Spaces took over the running of Singleton Environment Centre (SEC) from The Conservation Volunteers (TCV) as the latter no longer considered the site to be a viable venue to pursue its' objectives. Working with Ashford Borough Council (ABC), the lease was transferred to Great Chart with Singleton Parish Council (GCSPC) and a charitable trust, Singleton Spaces formed to take on the day-to-day running of the centre. Bringing the centre's well-loved café 'in house' was seen as the key to generating revenue for the charity's objectives. This, along with other income derived from renting office space to the education company Kumon and some paid-for activities at the centre has proved a successful model to finance the Trust's objectives.

c. Activities undertaken to achieve objectives

As we entered the 2021-2022 financial year, the country was still in an extended lockdown resulting from the Covid-19 pandemic and restrictions continued throughout most of 2021, severely limiting the amount of activity SEC was able to undertake during this time. Once restrictions were lifted there was a slow return to the putting on of events, with some additional activities (Fungal Foray and Wild Bee Meadow Day) taking place off-site. Given the limitations to which we were subjected, the trustees are delighted to report the during the latter part of the year we were able to organise and host many activities.

At the time of writing (January 2023), March will see the five year anniversary of Singleton Spaces running Singleton Environment Centre (SEC).

Achievements and performance

a. Main achievements of the Charity

Below is a comprehensive list of the activities the Charity was able to provide for the public.

43 'Ecokids' sessions
35 'Mini Professor' sessions
10 Visits to the Centre by local schools
6 Nature and Craft Activity Days ('closed sessions' for specific community groups)
6 Volunteer led Activity/Open days for the public. These included pond dipping, nature trails, nature quizzes, scavenger days, butterfly identification as well as the RSPB 'big garden bird watch'
4 Allotment/Plant Potting workshops
3 Card upcycling workshops
1 Bee talk
1 Fungal Foray (off site)
1 Wild Bee Meadow Day (off site)
1 Art and Craft Nature Themed workshop

Achievements and performance (continued)

b. Factors relevant to achieve objectives

It had long been the desire of the Trustees to employ an Education Officer. Appreciating that our finances would not allow us a full-time position, but anxious to make a start we filled the role on a one-day per week basis, starting in November 2021. Over a period of time it became clear that this was the way forward and we have been able to increase the number of days per week to three, commencing January 2023.

There are now several groups that make weekly use of the centre:

Allotment Group

Knit and Natter Group

Woodwork Group

Sewing Circle Group (which recycles old paddling pools and tents into new items such as bags, pencil cases and other accessories)

Ashford Repair Café (now fixing a wide range of electrical, mechanical, fabric and ceramic items)

We have installed solar panels on to the roof of the recently completed lower site extension and the pond dipping platform has been fully replaced.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Charity aims to retain reserves equivalent to three months operating costs. A start has been made in establishing this reserve, but the essentially two-year hiatus caused by the pandemic has impacted the speed at which reserves have been accumulated.

Structure, governance and management

a. Constitution

Singleton Spaces is a registered charity, number 1180577, and is constituted under a Trust deed dated 2 November 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Structure, governance and management (continued)

c. Related party relationships

It should be noted that one trustee is also a Parish Councillor of GCSPC, while a second is employed by GCSPC as a parish steward. The trustees believe this relationship is of benefit to the Charity and that no trustee receives any personal benefit as a result of the relationship.

d. Financial risk management

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

Plans for future periods

The establishment of an Education Officer role was always seen as a significant step in expanding the educational ambitions of the Charity. Now this has come to fruition and although it remains in its' infancy, it is already producing solid results. Plans to deliver education on sustainability to the business community are being formulated as well as involvement with local schools.

May I take this opportunity to extend my personal thanks to the staff, volunteers and Trustees, whose hard work makes the centre the success it is.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Approved by order of the members of the board of Trustees on 27 January 2023 and signed on their behalf by:

.....
M Wiffen
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Singleton Spaces ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 27 January 2023

Roland Parry FCA

Magee Gammon Corporate Limited
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**3,500**	**42,000**	**45,500**	*125,162*
Charitable activities	4	**-**	**277,276**	**277,276**	*96,316*
Total income		**3,500**	**319,276**	**322,776**	*221,478*
Expenditure on:					
Charitable activities	5	**6,170**	**282,268**	**288,438**	*209,638*
Total expenditure		**6,170**	**282,268**	**288,438**	*209,638*
Net movement in funds		**(2,670)**	**37,008**	**34,338**	*11,840*
Reconciliation of funds:					
Total funds brought forward		**5,490**	**19,049**	**24,539**	*12,699*
Net movement in funds		**(2,670)**	**37,008**	**34,338**	*11,840*
Total funds carried forward		**2,820**	**56,057**	**58,877**	*24,539*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	10		**23,652**		*16,409*
Current assets					
Stocks	11	**2,440**		*2,380*	
Debtors	12	**28,582**		*982*	
Cash at bank and in hand		**14,237**		*29,316*	
		45,259		*32,678*	
Creditors: amounts falling due within one year	13	**(10,034)**		*(24,548)*	
Net current assets / liabilities			**35,225**		*8,130*
Total net assets			**58,877**		*24,539*
Charity funds					
Restricted funds	15		**2,820**		*5,490*
Unrestricted funds	15		**56,057**		*19,049*
Total funds			**58,877**		*24,539*

The financial statements were approved and authorised for issue by the Trustees on 27 January 2023 and signed on their behalf by:

.....
M Wiffen
(Chair of Trustees)

The notes on pages 9 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Singleton Spaces is a charity registered in England and Wales under number 1180577. The principal office is Singleton Environment Centre, Wesley School Road, Ashford, Kent, TB23 5LW.

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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Singleton Spaces 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.

2.2 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.

2.3 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 Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £150 or more 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:

Plant and machinery	-	15%
Fixtures and fittings	-	15%
Computer equipment	-	25%

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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 Charity 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 Charity 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.

3. Income from donations and legacies

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**
Donations	-	7,427	**7,427**
Grants	3,500	34,573	**38,073**
	3,500	42,000	**45,500**

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Donations	-	*2,179*	*2,179*
Grants	*8,400*	*114,583*	*122,983*
	8,400	*116,762*	*125,162*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities

	Unrestricted funds 2022 £	**Total funds 2022 £**
Cafe	226,760	**226,760**
Conference Hire and Catering	35,732	**35,732**
Rental Income	14,784	**14,784**
	277,276	**277,276**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Cafe	*71,745*	*71,745*
Conference Hire and Catering	*12,071*	*12,071*
Rental Income	*12,500*	*12,500*
	96,316	*96,316*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Environment Centre	6,170	282,268	**288,438**

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total 2021 £*
Environment centre	*1,460*	*208,178*	*209,638*

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Environment Centre	286,303	2,135	**288,438**

	Activities undertaken directly 2021 £	*Support costs 2021 £*	*Total funds 2021 £*
Environment Centre	*205,938*	*3,700*	*209,638*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**170,958**	*143,330*
Depreciation	**4,896**	*2,811*
Cafe supplies	**68,314**	*29,556*
Utilities	**9,765**	*9,364*
Building and grounds maintenance	**8,539**	*3,982*
Centre operating supplies	**2,863**	*6,323*
Cleaning and janitorial	**4,006**	*1,529*
Health and safety and security	**5,018**	*1,090*
Waste management	**1,770**	*1,500*
Communications and IT	**3,737**	*2,059*
Subscriptions	**639**	*295*
Educational and environmental activities	**188**	*522*
Uniforms and staff welfare	**1,852**	*128*
Banking, insurance and administration	**3,758**	*3,449*
	286,303	*205,938*

Analysis of support costs

	Total funds 2022 £	*Total funds 2021 £*
Accountancy	**2,135**	*3,700*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,630 (*2021 - £2,000*).

8. Staff costs

	2022	*2021*
	£	*£*
Wages and salaries	**155,529**	*129,898*
Social security costs	**11,442**	*9,735*
Contribution to defined contribution pension schemes	**3,987**	*3,697*
	170,958	*143,330*

The average number of persons employed by the Charity during the year was as follows:

	2022	*2021*
	No.	*No.*
Staff	**10**	*7*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	**17,237**	**4,371**	**847**	**22,455**
Additions	**2,035**	**9,337**	**767**	**12,139**
At 31 March 2022	**19,272**	**13,708**	**1,614**	**34,594**
Depreciation				
At 1 April 2021	**4,532**	**984**	**530**	**6,046**
Charge for the year	**2,834**	**1,722**	**340**	**4,896**
At 31 March 2022	**7,366**	**2,706**	**870**	**10,942**
Net book value				
At 31 March 2022	**11,906**	**11,002**	**744**	**23,652**
At 31 March 2021	*12,705*	*3,387*	*317*	*16,409*

11. Stocks

	2022 £	*2021 £*
Finished goods and goods for resale	**2,440**	*2,380*

12. Debtors

	2022 £	*2021 £*
Due within one year		
Trade debtors	**4,873**	*982*
Other debtors	**23,709**	-
	28,582	*982*

13. Creditors: Amounts falling due within one year

	2022	*2021*
	£	*£*
Trade creditors	**6,618**	*2,770*
Other taxation and social security	**470**	*11,499*
Other creditors	**-**	*823*
Accruals and deferred income	**2,946**	*9,456*
	10,034	*24,548*

14. Financial instruments

	2022	*2021*
	£	*£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**14,237**	*29,316*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	**19,049**	**319,276**	**(282,268)**	**56,057**
Restricted funds				
Kent Community Foundation	**487**	**-**	**(487)**	**-**
Ashford Borough Council	**2,049**	**1,500**	**(2,302)**	**1,247**
Kent County Council	**2,954**	**2,000**	**(3,381)**	**1,573**
	5,490	**3,500**	**(6,170)**	**2,820**
Total of funds	**24,539**	**322,776**	**(288,438)**	**58,877**

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2021 £*
Unrestricted funds					
General Funds	*12,699*	*213,078*	*(208,178)*	*1,450*	*19,049*
Restricted funds					
Kent Community Foundation	*-*	*1,000*	*(513)*	*-*	*487*
Ashford Borough Council	*-*	*2,300*	*(251)*	*-*	*2,049*
Kent County Council	*-*	*5,100*	*(696)*	*(1,450)*	*2,954*
	-	*8,400*	*(1,460)*	*(1,450)*	*5,490*
Total of funds	*12,699*	*221,478*	*(209,638)*	*-*	*24,539*

16. Funds

Kent Community Foundation - grant to allow the development and upgrade of the allotment area.

Ashford Borough Council - grants to fund furniture and equipment for use by the charity.

Kent County Council - grants to fund the conversion of the Yew Room to a satellite kitchen and to support educational activities and school visits.

17. Transfers

Transfers from restricted funds to unrestricted funds represent the use of restricted funds to purchase capital assets to be used as part of the normal operating activities of the charity.

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	**19,049**	**319,276**	**(282,268)**	**56,057**
Restricted funds	**5,490**	**3,500**	**(6,170)**	**2,820**
	24,539	**322,776**	**(288,438)**	**58,877**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2021 £*
General funds	*12,699*	*213,078*	*(208,178)*	*1,450*	*19,049*
Restricted funds	*-*	*8,400*	*(1,460)*	*(1,450)*	*5,490*
	12,699	*221,478*	*(209,638)*	*-*	*24,539*

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	23,652	**23,652**
Current assets	2,820	42,439	**45,259**
Creditors due within one year	-	(10,034)	**(10,034)**
Total	2,820	56,057	**58,877**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*-*	*16,409*	*16,409*
Current assets	*5,490*	*27,188*	*32,678*
Creditors due within one year	*-*	*(24,548)*	*(24,548)*
Total	*5,490*	*19,049*	*24,539*

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,987 (2021 - £3,697). A total of £Nil (2021 - £823) was payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

The Charity leases the property at a peppercorn rate over a period of 25 years to 2043.

22. Related party transactions

The Charity is related to Great Chart with Singleton Parish Council by virtue of some trustees also being parish councillors. The property is leased from the Parish Council. The trustees act independently to the Parish Council.

In other respects, the Charity has no transactions with related parties (2021 - £Nil).

SINGLETON SPACES

England & Wales - Charity number 1180577

Accounts

Charity number: 1180577

SINGLETON SPACES

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

SINGLETON SPACES

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SINGLETON SPACES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	P Rogers A Szocs C Perring J A Tippen M Wiffen T Ackrill
Charity registered number	1180577
Principal office	Singleton Environment Centre Wesley School Road Ashford TN23 5LW
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2021.

Objectives and activities

a. Policies and objectives

The Charity exists to preserve, protect and improve the natural environment for the public benefit, in particular but not exclusively by promoting and supporting the creation and maintenance of green spaces through both example and education.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

On the 11 March 2018 Singleton Spaces took over the running of the Singleton Environment Centre (SEC) from The Conservation Volunteers (TCV) that had leased the site from Ashford Borough Council (ABC) since 2008.

During the latter part of TCV's tenure, the Centre was slowly being run-down as it was felt that it was no longer viable within the organisation's revised priorities. The local parish council, Great Chart with Singleton (GCSPC) sought volunteers to form a trust to run the Centre and from this endeavour, Singleton Spaces was born.

Singleton Spaces applied for charity status with the specific aims of advancing environmental protection and improvement in Singleton, the promotion of understanding and participation in the management of open spaces and the promotion of engagement in practices of good health and well-being. To these ends, the SEC would provide a hub for information and advice, provide community and schools activities (such as practical sessions and working parties) and by engaging with public, private and voluntary sector organisations with similar purposes, working in the locality.

c. Activities undertaken to achieve objectives

To finance these ambitions the trustees recognised that the Centre's café, "Footprints" could be a significant source of revenue if it could be run as part of the Centre itself, instead of by a third-party sub-letting the space. Timing could not have been better as the previous operators were looking for a change and were pleased to transfer the business to Singleton Spaces. The transition had a successful outcome and has allowed the Centre to host many events since.

We believe that Singleton Spaces has demonstrated, within two years, that prudent management would provide a long-term future for the Centre and the charitable objects.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Main achievements of the Charity

In the period from April 2020 to March 2021, Covid and the consequent government guidelines around lockdowns and social distancing have meant a significant curtailment of many of the Centre's activities. The resulting list for the period is therefore greatly diminished and can be summarised as follows:

Number held	Event
12	Ashford Repair Cafe workshops
3	Card upcycling workshops
1	Children's pond dipping day

b. Factors relevant to achieve objectives

The Centre has undertaken the following developments around the site:

- Completion of the six container, lower site extension, with classrooms, an education room, viewing platform and manager's office.
- Improvements to the cafeteria to increase social distancing and screen-off the kitchen to promote staff safety. Various other improvements were undertaken to promote user compliance with covid restrictions.

On behalf of the trustees I would like to thank everyone involved in bringing the extension to fruition, particularly ABC councillor for Roman Ward, Heather Hayward who was instrumental in obtaining the funding and parish council chair, Ian McClintock. Let me also extend grateful thanks to our staff, whose dedication has earned the Centre an enviable reputation in the local community, and to the trustees, volunteers all, whose hard work guides the Centre's environmental mission.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The Trustees have considered the impact of the Covid-19 pandemic and, although it will have a significant impact on the operations in the short term, they do not believe it will effect the long term activities of the Charity.

b. Reserves policy

The charity aims to retain reserves equivalent to three months of operating costs. Being a new charity and due to the effects of the Covid-19 pandemic, this may take a number of years to come to fruition.

Structure, governance and management

a. Constitution

Singleton Spaces is a registered charity, number 1180577, and is constituted under a Trust deed dated 2 November 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Structure, governance and management (continued)

c. Related party relationships

It should be noted that several trustees (currently two) are also Parish Councillors of GCSPC. The trustees believe this relationship is of benefit to the charity and that no trustee receives any personal benefit as a result of the relationship.

d. Financial risk management

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

Plans for future periods

We entered 2020-21 amid a "stay-at-home" lockdown that had been announced on 23rd March 2020. On 16th April the lockdown was extended for "at least three weeks" and it wouldn't be until July that the Centre was able to reopen to any significant degree. We chose not to be part of the "Eat out to help out" scheme, choosing to resume our normal offering. This was short-lived as further restrictions were introduced in mid-September which, to all intents and purposes, remained in force for the rest of the financial year.

During this difficult period the trustees main concern was for supporting our staff during the various closures. We are grateful to have benefitted from significant support from both the government's Furlough Scheme, which provided more than sixty thousand pounds, and Ashford Borough Council's support funding, which benefitted the centre by greater than forty thousand pounds. Without this assistance, it would have been necessary to make staff redundant and we are grateful that this funding was made available.

That paints a grim view of 2020-21, but it hasn't been all bad.

As our major project for 2020 Singleton Spaces, working with GCSPC and ABC, was able to win significant funding to build a two storey extension at the bottom of the site. The extension provides a large, dividable space for classes, meetings, or small functions. Upstairs is an education room, which will eventually offer live wildlife coverage from cameras across the site. Outside this is a sizeable viewing platform which looks out over the nearby ancient woodland and the site earmarked for a new planting of greater than 6,500 trees. We have also been able to include a proper office for the centre manager. The extension had a public "grand opening" in the summer of 2021.

Working with ABC, we were able to negotiate the replacement and re siting of the car park lighting, a much needed project to improve safety.

At the time of writing this (January 2022), we appear to have come through the worst of the pandemic (for the time being) with the imminent lifting of most restrictions. Our levels of activity are picking up; the Café has fully reopened, the Ashford Repair Café is currently operating for two days a week, and we are starting to see a return of room bookings. There seems now to be some "light at the end of the tunnel" and we all hope to get back to a semblance of life as it was BC (before covid).

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 January 2022 and signed on their behalf by:

.....

M Wiffen
(Chair of Trustees)

SINGLETON SPACES

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Singleton Spaces ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 27 January 2022

Roland Parry FCA

Magee Gammon Corporate Limited
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**8,400**	**116,762**	**125,162**	*5,739*
Charitable activities	4	**-**	**96,316**	**96,316**	*233,534*
Total income		**8,400**	**213,078**	**221,478**	*239,273*
Expenditure on:					
Charitable activities	5	**1,460**	**208,178**	**209,638**	*255,010*
Total expenditure		**1,460**	**208,178**	**209,638**	*255,010*
Net income		**6,940**	**4,900**	**11,840**	*(15,737)*
Transfers between funds	15	**(1,450)**	**1,450**	**-**	*-*
Net movement in funds		**5,490**	**6,350**	**11,840**	*(15,737)*
Reconciliation of funds:					
Total funds brought forward		**-**	**12,699**	**12,699**	*28,436*
Net movement in funds		**5,490**	**6,350**	**11,840**	*(15,737)*
Total funds carried forward		**5,490**	**19,049**	**24,539**	*12,699*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

SINGLETON SPACES

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	10		**16,409**		*13,848*
Current assets					
Stocks	11	**2,380**		*2,659*	
Debtors	12	**982**		*4,397*	
Cash at bank and in hand		**29,316**		*14,790*	
		32,678		*21,846*	
Creditors: amounts falling due within one year	13	**(24,548)**		*(22,995)*	
Net current assets / liabilities			**8,130**		*(1,149)*
Total net assets			**24,539**		*12,699*
Charity funds					
Restricted funds	15		**5,490**		-
Unrestricted funds	15		**19,049**		*12,699*
Total funds			**24,539**		*12,699*

The financial statements were approved and authorised for issue by the Trustees on 27 January 2022 and signed on their behalf by:

.....

M Wiffen
(Chair of Trustees)

The notes on pages 9 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Singleton Spaces is a charity registered in England and Wales under number 1180577. The principal office is Singleton Environment Centre, Wesley School Road, Ashford, Kent, TB23 5LW.

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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Singleton Spaces 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.

2.2 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.

2.3 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 Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £150 or more 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:

Plant and machinery	-	15%
Fixtures and fittings	-	15%
Computer equipment	-	25%

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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 Charity 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 Charity 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.

3. Income from donations and legacies

	Restricted funds 2021 £	**Unrestricted funds 2021 £**	**Total funds 2021 £**
Donations	-	2,179	**2,179**
Grants	8,400	114,583	**122,983**
	8,400	116,762	**125,162**

	Restricted funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Donations	-	*5,589*	*5,589*
Grants	*150*	-	*150*
	150	*5,589*	*5,739*

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Cafe	71,745	**71,745**
Conference Hire and Catering	12,071	**12,071**
Rental Income	12,500	**12,500**
	96,316	**96,316**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Cafe	*145,522*	*145,522*
Conference Hire and Catering	*69,412*	*69,412*
Rental Income	*18,600*	*18,600*
	233,534	*233,534*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Environment Centre	1,460	208,178	**209,638**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Environment centre	*255,010*	*255,010*

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Environment Centre	205,938	3,700	**209,638**

	Activities undertaken directly 2020 £	*Support costs 2020 £*	*Total funds 2020 £*
Environment Centre	*251,510*	*3,500*	*255,010*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**143,330**	*143,965*
Depreciation	**2,811**	*2,192*
Cafe supplies	**29,556**	*63,557*
Utilities	**9,364**	*9,781*
Building and grounds maintenance	**3,982**	*5,108*
Centre operating supplies	**6,323**	*6,817*
Cleaning and janitorial	**1,529**	*3,756*
Health and safety and security	**1,090**	*1,658*
Waste management	**1,500**	*1,662*
Communications and IT	**2,059**	*3,870*
Subscriptions	**295**	*642*
Marketing	**-**	*296*
Educational and environmental activities	**522**	*3,730*
Uniforms and staff welfare	**128**	*1,047*
Banking, insurance and administration	**3,449**	*3,429*
	205,938	*251,510*

Analysis of support costs

	Total funds 2021 £	*Total funds 2020 £*
Accountancy	**3,700**	*2,000*
Professional fees	**-**	*1,500*
	3,700	*3,500*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,000 (*2020 - £2,000*).

8. Staff costs

	2021 £	2020 £
Wages and salaries	**129,898**	*131,249*
Social security costs	**9,735**	*9,354*
Contribution to defined contribution pension schemes	**3,697**	*3,362*
	143,330	*143,965*

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Staff	**7**	*5*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	**12,679**	**3,557**	**847**	**17,083**
Additions	**4,558**	**814**	**-**	**5,372**
At 31 March 2021	**17,237**	**4,371**	**847**	**22,455**
Depreciation				
At 1 April 2020	**2,537**	**380**	**318**	**3,235**
Charge for the year	**1,995**	**604**	**212**	**2,811**
At 31 March 2021	**4,532**	**984**	**530**	**6,046**
Net book value				
At 31 March 2021	**12,705**	**3,387**	**317**	**16,409**
At 31 March 2020	*10,142*	*3,177*	*529*	*13,848*

11. Stocks

	2021 £	*2020 £*
Finished goods and goods for resale	**2,380**	*2,659*

12. Debtors

	2021 £	*2020 £*
Due within one year		
Trade debtors	**982**	*4,397*

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**2,770**	*11,385*
Other taxation and social security	**11,499**	*9,610*
Other creditors	**823**	-
Accruals and deferred income	**9,456**	*2,000*
	24,548	*22,995*

14. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**29,316**	*14,790*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	**12,699**	**213,078**	**(208,178)**	**1,450**	**19,049**
Restricted funds					
Kent Community Foundation	**-**	**1,000**	**(513)**	**-**	**487**
Ashford Borough Council	**-**	**2,300**	**(251)**	**-**	**2,049**
Kent County Council	**-**	**5,100**	**(696)**	**(1,450)**	**2,954**
	-	**8,400**	**(1,460)**	**(1,450)**	**5,490**
Total of funds	**12,699**	**221,478**	**(209,638)**	**-**	**24,539**

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2020 £*
Unrestricted funds					
General Funds - all funds	*28,436*	*239,123*	*(255,010)*	*150*	*12,699*
Restricted funds					
Great Chart with Singleton Parish Council	-	*150*	-	*(150)*	-
Total of funds	*28,436*	*239,273*	*(255,010)*	-	*12,699*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Funds

Great Chart with Singleton Parish Council - grant for the purchase of capital equipment in 2019/20.

Kent Community Foundation - grant to allow the development and upgrade of the allotment area.

Ashford Borough Council - grants to fund furniture and equipment for use by the charity.

Kent County Council - grant to fund the conversion of the Yew Room to a satellite kitchen.

17. Transfers

Transfers from restricted funds to unrestricted funds represent the use of restricted funds to purchase capital assets to be used as part of the normal operating activities of the charity.

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	**12,699**	**213,078**	**(208,178)**	**1,450**	**19,049**
Restricted funds	**-**	**8,400**	**(1,460)**	**(1,450)**	**5,490**
	12,699	**221,478**	**(209,638)**	**-**	**24,539**

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2020 £*
General funds	*28,436*	*239,123*	*(255,010)*	*150*	*12,699*
Restricted funds	-	*150*	-	*(150)*	-
	28,436	*239,273*	*(255,010)*	-	*12,699*

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	16,409	**16,409**
Current assets	5,490	27,188	**32,678**
Creditors due within one year	-	(24,548)	**(24,548)**
Total	5,490	19,049	**24,539**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Total funds 2020 £*
Tangible fixed assets	13,848	*13,848*
Current assets	21,846	*21,846*
Creditors due within one year	(22,995)	*(22,995)*
Total	12,699	*12,699*

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,697 (2020 - £3,362). A total of £823 (2020 - £Nil) was payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

The Charity leases the property at a peppercorn rate over a period of 25 years to 2043.

22. Related party transactions

The Charity is related to Great Chart with Singleton Parish Council by virtue of some trustees also being parish councillors. The property is leased from the Parish Council and the Parish Council provided a grant in the previous year. The trustees act independently to the Parish Council.

In other respects, the Charity had no transactions with related parties (2020 - £Nil).