CHARITY REGISTRATION NUMBER: 253170

St Stephen's Community Association

Unaudited Financial Statements

28 February 2023

BURGESS HODGSON LLP
Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

St Stephen's Community Association

Financial Statements

Year ended 28 February 2023

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St Stephen's Community Association

Trustees' Annual Report

Year ended 28 February 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name	St Stephen's Community Association
Charity registration number	253170
Principal office	Tenterden Drive Canterbury Kent CT2 7BN

The trustees

S Shipton
A Gough
R Gough
A Zinzan

Independent examiner	BURGESS HODGSON LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

Structure, governance and management

The governing document is the charity's constitution which was originally agreed on 6th July 1981, and was amended on 26th April 2013.

The Management Committee consists of at least six members who are elected at the Annual General Meeting. They have the power to appoint a Chairman, Secretary, Treasurer and other officers as they deem necessary. Trustees are appointed by the Executive Committee, and the number of trustees shall not be less than 2 or more than 5.

The major risks to which the charity is exposed have been reviewed, and systems have been put in place to mitigate this risk.

Public Benefit
In setting the activities and purposes of the Association the Trustees have taken regard to the Charity Commission's guidance on Public Benefit.

St Stephen's Community Association

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

Objectives and activities

St Stephen's Community Association is a charity to promote the benefit of the inhabitants of St Stephens and the neighbourhood by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation to improve the condition of life for the said inhabitants.

The charity's aims are also to improve the quality of life for the residents of St Stephen's ward in Canterbury and to provide a local community building that can act as a focus for developing services and activities for local residents.

To help meet this aim, the charity has established a Community Centre for activities in furtherance to those outlined above.

St Stephen's Community Association is a non-political, non-religious, unincorporated association.

Achievements and performance

The last year has been quite slow for Hall Hire bookings. The JGH Academy uses the hall during the day which gives us a regular monthly income but the Sure Start building still has not been used. Many meetings and emails have been sent regarding us taking over the building which now looks like a possibility. We have an email from KKC, Alistair Brady (MEP), which states that they are awating a report from The Duke of Edinburgh's International Award. Sure Start charges for utilities are no longer being paid although we have invoiced them for £1,000.00 for plumbing repairs and heating costs for last winter, which has been paid. Other groups came some weeks but had to cancel as some due to covid amongst members so nothing was regular. Mainly only small childrens parties during the year but we are getting more enquiries for this coming year so hopefully this will increase.

Financial review

A summary of the financial performance of the charity for the year ended 29th February 2022 is detailed below.

	2023	2022
	£	£
Income	**29,616**	21,605
Charitable Expenses	**42,144**	26,858
Administration Expenses	**970**	876
Deficit for the year	**13,498**	6,129

Plans for future periods

The Sure Start building will play a big part in our future plans. We intend to have a food bank collection point, a 'Mother & Baby' group and a Community café where people can come and get warm and chat to others; the plan is to start off with just tea, coffee and cake and to later progress to snacks for lunchtime. We will have a committee member looking at grants available for this purpose. Due to Kingsmead Leisure Centre being closed for refurbishments for the next 18 months, we have groups coming for Keep Fit classes in the evenings. A lot of work needs to be done to get our project up and running but we are getting assistance from Councillor Mel Dawkins at Canterbury City Council (CCC).

St Stephen's Community Association

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

The trustees' annual report was approved on 26/05/23. and signed on behalf of the board of trustees by:

S Shipton
Trustee

A Zinzan
Trustee

St Stephen's Community Association

Independent Examiner's Report to the Trustees of St Stephen's Community Association

Year ended 28 February 2023

I report to the trustees on my examination of the financial statements of St Stephen's Community Association ('the charity') for the year ended 28 February 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

BURGESS HODGSON LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

St Stephen's Community Association

Statement of Financial Activities

Year ended 28 February 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	4	18,812	1,075	**19,887**	11,714
Charitable activities	5	11,675	–	**11,675**	9,588
Investment income	6	71	–	**71**	3
Other income	7	283	–	**283**	300
Total income		30,841	1,075	**31,916**	21,605
Expenditure					
Expenditure on charitable activities	8,9	41,968	446	**42,414**	27,734
Other expenditure	10	126	40	**166**	–
Total expenditure		42,094	486	**42,580**	27,734
Net expenditure and net movement in funds		(11,253)	589	**(10,664)**	(6,129)
Reconciliation of funds					
Total funds brought forward		64,302	2,741	**67,043**	73,172
Total funds carried forward		53,049	3,330	**56,379**	67,043

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

St Stephen's Community Association

Statement of Financial Position

28 February 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		24,863	25,110
Current assets				
Debtors	16	3,330		2,037
Cash at bank and in hand		29,625		41,232
		32,955		43,269
Creditors: amounts falling due within one year	17	1,439		1,336
Net current assets			31,516	41,933
Total assets less current liabilities			56,379	67,043
Net assets			56,379	67,043
Funds of the charity				
Restricted funds			3,330	2,741
Unrestricted funds			53,049	64,302
Total charity funds	18		56,379	67,043

These financial statements were approved by the board of trustees and authorised for issue on 26/05/23., and are signed on behalf of the board by:

S Shipton
Trustee

A Zinzan
Trustee

The notes on pages 6 to 12 form part of these financial statements.

St Stephen's Community Association

Notes to the Financial Statements

Year ended 28 February 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Stephens Community Centre, Tenterden Drive, Hales Place, Canterbury, CT2 7BN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The finanical statements have been prepared under the historical cost convention, and the requirements of, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities effective 1 January 2015).

Going concern

The accounts have been prepared on a going concern basis. The Trustees continue to monitor the charity's ability to continue as a going concern based on the bank balances held, and local authorities grant funding last year. The Trustees are satisfied that there are no material risks to the business and conclude the financial statements should continue to be prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	Over the term of the lease.
Fixtures & Fittings	-	50% straight line
Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants			
CCC Grant	–	–	**–**
KCC Grant	–	1,075	**1,075**
Other donations and legacies			
Contributions from Bar Club	18,812	–	**18,812**
	18,812	1,075	**19,887**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
CCC Grant	4,282	–	4,282
KCC Grant	–	–	–
Other donations and legacies			
Contributions from Bar Club	7,000	432	7,432
	11,282	432	11,714

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Letting receipts	11,675	**11,675**	9,588	9,588

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	71	**71**	3	3

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other income	283	**283**	300	300

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Charitable activities	40,998	446	**41,444**
Support costs	970	–	**970**
	41,968	446	**42,414**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	26,392	466	26,858
Support costs	876	–	876
	27,268	466	27,734

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Charitable activities	41,444	–	**41,444**	26,858
Governance costs	–	970	**970**	876
	41,444	970	**42,414**	27,734

10. Other expenditure

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Gains/(losses) on disposal of tangible assets	126	40	**166**

10. Other expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gains/(losses) on disposal of tangible assets	–	–	–

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**1,383**	1,479
Loss on disposal of tangible fixed assets	**166**	–
Fees payable for the audit of the financial statements	**970**	876

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**864**	864

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	**15,099**	7,993

The average head count of employees during the year was 3 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of administrative staff	**3**	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

During the year, a business owned and operated by Mr A Gough, a trustee, was paid £180 for roof repairs.

15. Tangible fixed assets

	Leasehold Property £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 March 2022	42,831	3,858	13,424	**60,113**
Additions	–	–	1,302	**1,302**
Disposals	–	–	(1,345)	**(1,345)**
At 28 February 2023	42,831	3,858	13,381	**60,070**
Depreciation				
At 1 March 2022	20,862	3,858	10,283	**35,003**
Charge for the year	436	–	947	**1,383**
Disposals	–	–	(1,179)	**(1,179)**
At 28 February 2023	21,298	3,858	10,051	**35,207**
Carrying amount				
At 28 February 2023	21,533	–	3,330	**24,863**
At 28 February 2022	21,969	–	3,141	25,110

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	**3,330**	2,037

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**1,439**	1,336

18. Analysis of charitable funds

Unrestricted funds

	At 1 March 2022 £	Income £	Expenditure £	**At 28 February 2023 £**
General funds	64,302	30,841	(42,094)	**53,049**

	At 1 March 2021 £	Income £	Expenditure £	At 28 February 2022 £
General funds	70,397	21,173	(27,268)	64,302

The charity received no unrestricted grants during the year (2022: £4,282 - Canterbury City Council).

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2022	Income	Expenditure	**At 28 February 2023**
	£	£	£	**£**
Restricted Funds	2,741	1,075	(486)	**3,330**

	At 1 March 2021	Income	Expenditure	At 28 February 2022
	£	£	£	£
Restricted Funds	2,775	432	(466)	2,741

The charity has received restricted grants from Kent County Council during the year of £1,075 (2022: £432 - HMRC).

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	21,533	3,330	**24,863**
Current assets	32,955	–	**32,955**
Creditors less than 1 year	(1,439)	–	**(1,439)**
Net assets	53,049	3,330	**56,379**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	22,369	2,741	25,110
Current assets	43,269	–	43,269
Creditors less than 1 year	(1,336)	–	(1,336)
Net assets	64,302	2,741	67,043

St Stephen's Community Association

Management Information

Year ended 28 February 2023

The following pages do not form part of the financial statements.

St Stephen's Community Association

Detailed Statement of Financial Activities

Year ended 28 February 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
CCC Grant	–	4,282
KCC Grant	1,075	–
Contributions from Bar Club	18,812	7,432
	19,887	11,714
Charitable activities		
Letting receipts	11,675	9,588
Investment income		
Bank interest receivable	71	3
Other income		
Other income	283	300
Total income	31,916	21,605
Expenditure		
Expenditure on charitable activities		
Wages and salaries	15,099	7,993
Rates and water	1,574	1,351
Light and heat	7,804	5,439
Repairs and maintenance	11,285	7,140
Insurance	1,861	1,712
Legal and professional fees	970	876
Telephone	1,259	1,088
Other office costs	526	479
Depreciation	1,383	1,479
Sundry expenses	653	177
	42,414	27,734
Other expenditure		
Gains/(losses) on disposal of tangible assets	166	–
Total expenditure	42,580	27,734
Net expenditure	(10,664)	(6,129)

St Stephen's Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 28 February 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
Wages/salaries	**15,099**	7,993
Rates & water	**1,574**	1,351
Light & heat	**7,804**	5,439
Repairs & maintenance	**11,285**	7,140
Insurance	**1,861**	1,712
Telephone	**1,259**	1,088
Printing, postage, stationery	**526**	479
Depreciation	**1,383**	1,479
Sundry expenses	**653**	177
	41,444	26,858
Governance costs		
Independent examiners fees	**970**	876
Expenditure on charitable activities	**42,414**	27,734

CHARITY REGISTRATION NUMBER: 253170

St Stephen's Community Association

Unaudited Financial Statements

28 February 2023

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St Stephen's Community Association

Financial Statements

Year ended 28 February 2023

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St Stephen's Community Association

Trustees' Annual Report

Year ended 28 February 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name	St Stephen's Community Association
Charity registration number	253170
Principal office	Tenterden Drive Canterbury Kent CT2 7BN

The trustees

S Shipton
A Gough
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Independent examiner	BURGESS HODGSON LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

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Public Benefit
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St Stephen's Community Association

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

Objectives and activities

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St Stephen's Community Association

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

The trustees' annual report was approved on 26/05/23. and signed on behalf of the board of trustees by:

S Shipton
Trustee

A Zinzan
Trustee

St Stephen's Community Association

Independent Examiner's Report to the Trustees of St Stephen's Community Association

Year ended 28 February 2023

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2. the financial statements do not accord with those records; or

3. the financial statements 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.

BURGESS HODGSON LLP
Independent Examiner

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St Stephen's Community Association

Statement of Financial Activities

Year ended 28 February 2023

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St Stephen's Community Association

Statement of Financial Position

28 February 2023

	Note	2023 £	£	2022 £
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Current assets				
Debtors	16	3,330		2,037
Cash at bank and in hand		29,625		41,232
		32,955		43,269
Creditors: amounts falling due within one year	17	1,439		1,336
Net current assets			31,516	41,933
Total assets less current liabilities			56,379	67,043
Net assets			56,379	67,043
Funds of the charity				
Restricted funds			3,330	2,741
Unrestricted funds			53,049	64,302
Total charity funds	18		56,379	67,043

These financial statements were approved by the board of trustees and authorised for issue on 26/05/23., and are signed on behalf of the board by:

S Shipton
Trustee

A Zinzan
Trustee

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St Stephen's Community Association

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Year ended 28 February 2023

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The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Stephens Community Centre, Tenterden Drive, Hales Place, Canterbury, CT2 7BN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The finanical statements have been prepared under the historical cost convention, and the requirements of, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities effective 1 January 2015).

Going concern

The accounts have been prepared on a going concern basis. The Trustees continue to monitor the charity's ability to continue as a going concern based on the bank balances held, and local authorities grant funding last year. The Trustees are satisfied that there are no material risks to the business and conclude the financial statements should continue to be prepared on a going concern basis.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	Over the term of the lease.
Fixtures & Fittings	-	50% straight line
Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants			
CCC Grant	–	–	**–**
KCC Grant	–	1,075	**1,075**
Other donations and legacies			
Contributions from Bar Club	18,812	–	**18,812**
	18,812	1,075	**19,887**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
CCC Grant	4,282	–	4,282
KCC Grant	–	–	–
Other donations and legacies			
Contributions from Bar Club	7,000	432	7,432
	11,282	432	11,714

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Letting receipts	11,675	**11,675**	9,588	9,588

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	71	**71**	3	3

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other income	283	**283**	300	300

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Charitable activities	40,998	446	**41,444**
Support costs	970	–	**970**
	41,968	446	**42,414**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	26,392	466	26,858
Support costs	876	–	876
	27,268	466	27,734

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Charitable activities	41,444	–	**41,444**	26,858
Governance costs	–	970	**970**	876
	41,444	970	**42,414**	27,734

10. Other expenditure

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Gains/(losses) on disposal of tangible assets	126	40	**166**

10. Other expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gains/(losses) on disposal of tangible assets	–	–	–

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**1,383**	1,479
Loss on disposal of tangible fixed assets	**166**	–
Fees payable for the audit of the financial statements	**970**	876

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**864**	864

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	**15,099**	7,993

The average head count of employees during the year was 3 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of administrative staff	**3**	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

During the year, a business owned and operated by Mr A Gough, a trustee, was paid £180 for roof repairs.

15. Tangible fixed assets

	Leasehold Property £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 March 2022	42,831	3,858	13,424	**60,113**
Additions	–	–	1,302	**1,302**
Disposals	–	–	(1,345)	**(1,345)**
At 28 February 2023	42,831	3,858	13,381	**60,070**
Depreciation				
At 1 March 2022	20,862	3,858	10,283	**35,003**
Charge for the year	436	–	947	**1,383**
Disposals	–	–	(1,179)	**(1,179)**
At 28 February 2023	21,298	3,858	10,051	**35,207**
Carrying amount				
At 28 February 2023	21,533	–	3,330	**24,863**
At 28 February 2022	21,969	–	3,141	25,110

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	**3,330**	2,037

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**1,439**	1,336

18. Analysis of charitable funds

Unrestricted funds

	At 1 March 2022 £	Income £	Expenditure £	**At 28 February 2023 £**
General funds	64,302	30,841	(42,094)	**53,049**

	At 1 March 2021 £	Income £	Expenditure £	At 28 February 2022 £
General funds	70,397	21,173	(27,268)	64,302

The charity received no unrestricted grants during the year (2022: £4,282 - Canterbury City Council).

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2022	Income	Expenditure	**At 28 February 2023**
	£	£	£	**£**
Restricted Funds	2,741	1,075	(486)	**3,330**

	At 1 March 2021	Income	Expenditure	At 28 February 2022
	£	£	£	£
Restricted Funds	2,775	432	(466)	2,741

The charity has received restricted grants from Kent County Council during the year of £1,075 (2022: £432 - HMRC).

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	21,533	3,330	**24,863**
Current assets	32,955	–	**32,955**
Creditors less than 1 year	(1,439)	–	**(1,439)**
Net assets	53,049	3,330	**56,379**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	22,369	2,741	25,110
Current assets	43,269	–	43,269
Creditors less than 1 year	(1,336)	–	(1,336)
Net assets	64,302	2,741	67,043

St Stephen's Community Association

Management Information

Year ended 28 February 2023

The following pages do not form part of the financial statements.

St Stephen's Community Association

Detailed Statement of Financial Activities

Year ended 28 February 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
CCC Grant	–	4,282
KCC Grant	1,075	–
Contributions from Bar Club	18,812	7,432
	19,887	11,714
Charitable activities		
Letting receipts	11,675	9,588
Investment income		
Bank interest receivable	71	3
Other income		
Other income	283	300
Total income	31,916	21,605
Expenditure		
Expenditure on charitable activities		
Wages and salaries	15,099	7,993
Rates and water	1,574	1,351
Light and heat	7,804	5,439
Repairs and maintenance	11,285	7,140
Insurance	1,861	1,712
Legal and professional fees	970	876
Telephone	1,259	1,088
Other office costs	526	479
Depreciation	1,383	1,479
Sundry expenses	653	177
	42,414	27,734
Other expenditure		
Gains/(losses) on disposal of tangible assets	166	–
Total expenditure	42,580	27,734
Net expenditure	(10,664)	(6,129)

St Stephen's Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 28 February 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
Wages/salaries	**15,099**	7,993
Rates & water	**1,574**	1,351
Light & heat	**7,804**	5,439
Repairs & maintenance	**11,285**	7,140
Insurance	**1,861**	1,712
Telephone	**1,259**	1,088
Printing, postage, stationery	**526**	479
Depreciation	**1,383**	1,479
Sundry expenses	**653**	177
	41,444	26,858
Governance costs		
Independent examiners fees	**970**	876
Expenditure on charitable activities	**42,414**	27,734

CHARITY REGISTRATION NUMBER: 253170

St Stephen's Community Association

Unaudited Financial Statements

28 February 2023

BURGESS HODGSON LLP
Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

St Stephen's Community Association

Financial Statements

Year ended 28 February 2023

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St Stephen's Community Association

Trustees' Annual Report

Year ended 28 February 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name	St Stephen's Community Association
Charity registration number	253170
Principal office	Tenterden Drive Canterbury Kent CT2 7BN

The trustees

S Shipton
A Gough
R Gough
A Zinzan

Independent examiner	BURGESS HODGSON LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

Structure, governance and management

The governing document is the charity's constitution which was originally agreed on 6th July 1981, and was amended on 26th April 2013.

The Management Committee consists of at least six members who are elected at the Annual General Meeting. They have the power to appoint a Chairman, Secretary, Treasurer and other officers as they deem necessary. Trustees are appointed by the Executive Committee, and the number of trustees shall not be less than 2 or more than 5.

The major risks to which the charity is exposed have been reviewed, and systems have been put in place to mitigate this risk.

Public Benefit
In setting the activities and purposes of the Association the Trustees have taken regard to the Charity Commission's guidance on Public Benefit.

St Stephen's Community Association

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

Objectives and activities

St Stephen's Community Association is a charity to promote the benefit of the inhabitants of St Stephens and the neighbourhood by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation to improve the condition of life for the said inhabitants.

The charity's aims are also to improve the quality of life for the residents of St Stephen's ward in Canterbury and to provide a local community building that can act as a focus for developing services and activities for local residents.

To help meet this aim, the charity has established a Community Centre for activities in furtherance to those outlined above.

St Stephen's Community Association is a non-political, non-religious, unincorporated association.

Achievements and performance

The last year has been quite slow for Hall Hire bookings. The JGH Academy uses the hall during the day which gives us a regular monthly income but the Sure Start building still has not been used. Many meetings and emails have been sent regarding us taking over the building which now looks like a possibility. We have an email from KKC, Alistair Brady (MEP), which states that they are awating a report from The Duke of Edinburgh's International Award. Sure Start charges for utilities are no longer being paid although we have invoiced them for £1,000.00 for plumbing repairs and heating costs for last winter, which has been paid. Other groups came some weeks but had to cancel as some due to covid amongst members so nothing was regular. Mainly only small childrens parties during the year but we are getting more enquiries for this coming year so hopefully this will increase.

Financial review

A summary of the financial performance of the charity for the year ended 29th February 2022 is detailed below.

	2023	2022
	£	£
Income	**29,616**	21,605
Charitable Expenses	**42,144**	26,858
Administration Expenses	**970**	876
Deficit for the year	**13,498**	6,129

Plans for future periods

The Sure Start building will play a big part in our future plans. We intend to have a food bank collection point, a 'Mother & Baby' group and a Community café where people can come and get warm and chat to others; the plan is to start off with just tea, coffee and cake and to later progress to snacks for lunchtime. We will have a committee member looking at grants available for this purpose. Due to Kingsmead Leisure Centre being closed for refurbishments for the next 18 months, we have groups coming for Keep Fit classes in the evenings. A lot of work needs to be done to get our project up and running but we are getting assistance from Councillor Mel Dawkins at Canterbury City Council (CCC).

St Stephen's Community Association

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

The trustees' annual report was approved on 26/05/23. and signed on behalf of the board of trustees by:

S Shipton
Trustee

A Zinzan
Trustee

St Stephen's Community Association

Independent Examiner's Report to the Trustees of St Stephen's Community Association

Year ended 28 February 2023

I report to the trustees on my examination of the financial statements of St Stephen's Community Association ('the charity') for the year ended 28 February 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

BURGESS HODGSON LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

St Stephen's Community Association

Statement of Financial Activities

Year ended 28 February 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	4	18,812	1,075	**19,887**	11,714
Charitable activities	5	11,675	–	**11,675**	9,588
Investment income	6	71	–	**71**	3
Other income	7	283	–	**283**	300
Total income		30,841	1,075	**31,916**	21,605
Expenditure					
Expenditure on charitable activities	8,9	41,968	446	**42,414**	27,734
Other expenditure	10	126	40	**166**	–
Total expenditure		42,094	486	**42,580**	27,734
Net expenditure and net movement in funds		(11,253)	589	**(10,664)**	(6,129)
Reconciliation of funds					
Total funds brought forward		64,302	2,741	**67,043**	73,172
Total funds carried forward		53,049	3,330	**56,379**	67,043

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

St Stephen's Community Association

Statement of Financial Position

28 February 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		24,863	25,110
Current assets				
Debtors	16	3,330		2,037
Cash at bank and in hand		29,625		41,232
		32,955		43,269
Creditors: amounts falling due within one year	17	1,439		1,336
Net current assets			31,516	41,933
Total assets less current liabilities			56,379	67,043
Net assets			56,379	67,043
Funds of the charity				
Restricted funds			3,330	2,741
Unrestricted funds			53,049	64,302
Total charity funds	18		56,379	67,043

These financial statements were approved by the board of trustees and authorised for issue on 26/05/23., and are signed on behalf of the board by:

S Shipton
Trustee

A Zinzan
Trustee

The notes on pages 6 to 12 form part of these financial statements.

St Stephen's Community Association

Notes to the Financial Statements

Year ended 28 February 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Stephens Community Centre, Tenterden Drive, Hales Place, Canterbury, CT2 7BN.

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- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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Leasehold Property	-	Over the term of the lease.
Fixtures & Fittings	-	50% straight line
Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Financial instruments

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Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants			
CCC Grant	–	–	**–**
KCC Grant	–	1,075	**1,075**
Other donations and legacies			
Contributions from Bar Club	18,812	–	**18,812**
	18,812	1,075	**19,887**

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CCC Grant	4,282	–	4,282
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Other donations and legacies			
Contributions from Bar Club	7,000	432	7,432
	11,282	432	11,714

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	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Letting receipts	11,675	**11,675**	9,588	9,588

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	71	**71**	3	3

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other income	283	**283**	300	300

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	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Charitable activities	40,998	446	**41,444**
Support costs	970	–	**970**
	41,968	446	**42,414**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	26,392	466	26,858
Support costs	876	–	876
	27,268	466	27,734

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Charitable activities	41,444	–	**41,444**	26,858
Governance costs	–	970	**970**	876
	41,444	970	**42,414**	27,734

10. Other expenditure

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Gains/(losses) on disposal of tangible assets	126	40	**166**

10. Other expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gains/(losses) on disposal of tangible assets	–	–	–

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**1,383**	1,479
Loss on disposal of tangible fixed assets	**166**	–
Fees payable for the audit of the financial statements	**970**	876

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**864**	864

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	**15,099**	7,993

The average head count of employees during the year was 3 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of administrative staff	**3**	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

During the year, a business owned and operated by Mr A Gough, a trustee, was paid £180 for roof repairs.

15. Tangible fixed assets

	Leasehold Property £	Fixtures and fittings £	Equipment £	**Total £**
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Carrying amount				
At 28 February 2023	21,533	–	3,330	**24,863**
At 28 February 2022	21,969	–	3,141	25,110

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	**3,330**	2,037

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**1,439**	1,336

18. Analysis of charitable funds

Unrestricted funds

	At 1 March 2022 £	Income £	Expenditure £	**At 28 February 2023 £**
General funds	64,302	30,841	(42,094)	**53,049**

	At 1 March 2021 £	Income £	Expenditure £	At 28 February 2022 £
General funds	70,397	21,173	(27,268)	64,302

The charity received no unrestricted grants during the year (2022: £4,282 - Canterbury City Council).

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2022	Income	Expenditure	**At 28 February 2023**
	£	£	£	**£**
Restricted Funds	2,741	1,075	(486)	**3,330**

	At 1 March 2021	Income	Expenditure	At 28 February 2022
	£	£	£	£
Restricted Funds	2,775	432	(466)	2,741

The charity has received restricted grants from Kent County Council during the year of £1,075 (2022: £432 - HMRC).

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	21,533	3,330	**24,863**
Current assets	32,955	–	**32,955**
Creditors less than 1 year	(1,439)	–	**(1,439)**
Net assets	53,049	3,330	**56,379**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	22,369	2,741	25,110
Current assets	43,269	–	43,269
Creditors less than 1 year	(1,336)	–	(1,336)
Net assets	64,302	2,741	67,043

St Stephen's Community Association

Management Information

Year ended 28 February 2023

The following pages do not form part of the financial statements.

St Stephen's Community Association

Detailed Statement of Financial Activities

Year ended 28 February 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
CCC Grant	–	4,282
KCC Grant	1,075	–
Contributions from Bar Club	18,812	7,432
	19,887	11,714
Charitable activities		
Letting receipts	11,675	9,588
Investment income		
Bank interest receivable	71	3
Other income		
Other income	283	300
Total income	31,916	21,605
Expenditure		
Expenditure on charitable activities		
Wages and salaries	15,099	7,993
Rates and water	1,574	1,351
Light and heat	7,804	5,439
Repairs and maintenance	11,285	7,140
Insurance	1,861	1,712
Legal and professional fees	970	876
Telephone	1,259	1,088
Other office costs	526	479
Depreciation	1,383	1,479
Sundry expenses	653	177
	42,414	27,734
Other expenditure		
Gains/(losses) on disposal of tangible assets	166	–
Total expenditure	42,580	27,734
Net expenditure	(10,664)	(6,129)

St Stephen's Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 28 February 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
Wages/salaries	**15,099**	7,993
Rates & water	**1,574**	1,351
Light & heat	**7,804**	5,439
Repairs & maintenance	**11,285**	7,140
Insurance	**1,861**	1,712
Telephone	**1,259**	1,088
Printing, postage, stationery	**526**	479
Depreciation	**1,383**	1,479
Sundry expenses	**653**	177
	41,444	26,858
Governance costs		
Independent examiners fees	**970**	876
Expenditure on charitable activities	**42,414**	27,734