

RUSH GREEN COMMUNITY ASSOCIATION

England & Wales · Charity number 294786

Details

Status Registered

Legal form Other

Registered 1986-07-08

Register [View on the Charity Commission register](#)

Contact

Address Rush Green Community Association
Rush Green Road
Romford
RM7 0LB

Phone 0808 280 8778

Email admin@rushgreencommunity.org

Website www.rushgreencommunity.org

Activities

Objects: TO PROMOTE THE WELL-BEING OF THE COMMUNITY RESIDENT IN THE PARISH OF RUSH GREEN BY ASSOCIATING THE COUNCIL OF THE LONDON BOROUGH OF HAVERING, VOLUNTARY ORGANISATIONS AND INDIVIDUALS IN A COMMON EFFORT TO FURTHER HEALTH, TO ADVANCE EDUCATION TO STIMULATE PHYSICAL, INTELLECTUAL AND MORAL DEVELOPMENT, TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION FOR THE PURPOSE OF IMPROVING THE CONDITIONS OF LIFE FOR THE NEIGHBOURHOOD AND TO FOSTER A COMMUNITY SPIRIT FOR THE ACHIEVEMENT OF THESE AND ALL SUCH PURPOSES AS MAY BY LAW BE DEEMED CHARITABLE.

Activities: The Association has been providing services primarily for the local community in the wider area around Rush Green, Romford and Dagenham areas for over 30 years. Our Centre Charter emphasises our key aims to welcome people, foster a climate of respect and act as a broker for the community to provide opportunity, nurture aspiration and support to local residents, their friends, and thier families

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF RUSH GREEN
- Havering

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£231,489	£226,449	-	-
2024-09-30	£213,352	£219,742	-	-
2023-09-30	£248,142	£261,586	-	-
2022-09-30	£242,768	£256,991	-	-
2021-09-30	£97,122	£136,876	-	-

Trustees

Name	Role	Appointed
Jacqueline Dowding	Chair	2023-05-10
Hazel Denise Bramham		2026-01-07
Lee Zetter		2014-02-05
Rose Wilson		2021-02-18

RUSH GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 294786

Accounts

REGISTERED CHARITY NUMBER: 294786

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
RUSH GREEN COMMUNITY ASSOCIATION**

Michael Stuart Associates Limited
F4, The Business Centre
Temple Wood
Stock Road
Chelmsford
CM2 8LP

RUSH GREEN COMMUNITY ASSOCIATION

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for the Year Ended 30 September 2025**

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RUSH GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

294786

Principal address

Rush Green Road
Romford
Essex
RM7 0LB

Trustees

Lee Zetter (Secretary)
Susan Talbot (Chair)
Rose Wilson (Vice-Chair)
Jacqueline Dowding (Treasurer)

Independent examiner

Michael Smith FCCA
Michael Stuart Associates Limited
F4, The Business Centre
Stock Road
Chelmsford
CM2 8LP

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

.....
J Dowding – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSH GREEN COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Rush Green Community Association

I report to the charity trustees on my examination of the accounts of the Rush Green Community Association (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

In carrying out my examination I noted that income exceeds expenditure by £5,040.. The costs reduction exercise undertaken by the Trustees – together with endeavours to raise revenue by increasing Entertainment provision, as well as increased donations has returned to the Association to a modest surplus. The aggregate cumulative funds deficit has reduced by some 40%, to £7,372 as at 30 September 2025.

Nevertheless, the Association remains reliant on Trustees' judicious management of its working capital, including suppliers' term and in particular its longstanding PAYE debt to HMRC which remain in significant arrears. The total liability stated in the accounts as due to HMRC in relation to PAYE liabilities is £17,498. There is some uncertainty as to the extent of the total liabilities properly due. HMRC's current records appears to present a total liability of c£27,424,91 including interest charges and costs, which the Trustees dispute, having received no communication from HMRC about these charges. HMRC appear to be taking no active steps to recover any debt due to it. The Trustees continue to communicate with HMRC to quantify and manage the liabilities although no formal time to pay arrangement has been concluded. Were HMRC to seek to enforce the PAYE liabilities and/or its account of interest and costs, the absence of a formally agreed Time To Pay arrangement would place the Charity under immediate and critical financial stress. In such circumstances, the ability of the Charity to continue to function as a going concern would require the Trustees' careful consideration and require the Association to have recourse to other funding sources in order to continue as a going concern.

Except for liabilities due to HMRC, I have seen no evidence of the late payment of suppliers or an inability to meet day to day operational costs as they fall due. The Trustees continue to monitor the ability of the Charity to operate as a going concern and to ensure that it can meet its continuing financial obligations. The Trustees hope and expect that a continued firm attention to costs control, together with increases in sources of revenue, will maintain and accelerate the return to surplus.

I confirm that there are no other matters to which your attention should be drawn understanding of the accounts to be reached.

Michael Smith FCCA
Suite F4, The Business Centre
Stock Road
Chelmsford
CM2 8LP

Date:

**RUSH GREEN COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2025**

	Notes	2025 Unrestricted fund £	2024 Unrestricted fund £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,100	
Other trading activities		226,072	213,352
Other income		317	-
Total		231,489	213,352
EXPENDITURE ON			
Charitable activities			
Rush Green Community Association		226,449	219,742
NET INCOME/(EXPENDITURE)		5,040	(6,390)
RECONCILIATION OF FUNDS			
Total funds brought forward		(12,412)	(6,022)
TOTAL FUNDS CARRIED FORWARD		(7,372)	(12,412)

The notes form part of these financial statements

RUSH GREEN COMMUNITY ASSOCIATION

BALANCE SHEET
At 30 September 2025

		2025	2024
		Unrestricted fund	Unrestricted fund
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	8,813	7,444
CURRENT ASSETS			
Stock & Debtors	7	5,621	3,907
Cash at bank and in hand		7,517	4,346
		<u>13,138</u>	<u>8,253</u>
CREDITORS			
Amounts falling due within one year	8	(29,323)	(28,109)
NET CURRENT ASSETS (LIABILITES)		<u>(16,185)</u>	<u>(19,856)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(7,372)	(12,412)
NET ASSETS		<u>(7,372)</u>	<u>(12,412)</u>
FUNDS			
Unrestricted funds	9	7,372)	(12,412)
TOTAL FUNDS		<u>(7,372)</u>	<u>(12,412)</u>

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

.....
L Zetter (Secretary)

The notes form part of these financial statements

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Hall hire	63,267	47,076
Bar Takings	129,865	140,215
Game Machines	15,182	12,815
Other Income	17,754	13,246
	<u>226,068</u>	<u>213,352</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024

4. STAFF COSTS

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

	2025	2024
Association staff	6	6

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,100
Other trading activities	226,389
Other income	-
Total	231,489
EXPENDITURE ON	
Charitable activities	
Rush Green Community Association	(226,449)
Total	5,040
NET INCOME/(EXPENDITURE)	5,040
RECONCILIATION OF FUNDS	(12,412)
Total funds brought forward	
TOTAL FUNDS CARRIED FORWARD	7,372

**RUSH GREEN COMMUNITY ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED**
for the Year Ended 30 September 2025

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2024	40,807
Additions	2,857
At 30 September 2025	<u>43,664</u>
DEPRECIATION	
At 1 October 2024	33,363
Charge for year	1,488
At 30 September 2025	<u>34,851</u>
NET BOOK VALUE	
At 30 September 2025	<u>8,813</u>
At 30 September 2024	<u>7,444</u>

7. STOCK & DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Stock	3,897	2,849
Other Debtors	<u>1,724</u>	<u>1,058</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	29,323	26,086
Trade Creditors	-	-
VAT	<u>-</u>	<u>2,103</u>

9. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	(12,412)	5,040	(7,372)
TOTAL FUNDS	<u>(12,412)</u>	<u>2183</u>	<u>(10,229)</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,489	(226,449)	5,040
TOTAL FUNDS	<u>231,489</u>	<u>(226,449)</u>	<u>5,040</u>

Comparatives for movement in funds

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted Funds			
General fund	(12,412)	5,040	7,372
TOTAL FUNDS	<u>(12,412)</u>	<u>5,040</u>	<u>7,372</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,352	(219,742)	(6,390)
TOTAL FUNDS	<u>213,352</u>	<u>(219,742)</u>	<u>(6,390)</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	444,841	(446,191)	(1,350)
TOTAL FUNDS	<u>444,841</u>	<u>(446,191)</u>	<u>(1,350)</u>

10. RELATED PARTY DISCLOSURES

During the year, payments totalling £58.67 were made to Zieasoft, a business in which a Trustee has a material interest. The payments relates to recharges of costs.

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, door takings, and membership fees	22,854	6,094
	<hr/>	<hr/>
	22,854	6,094
Other trading activities		
Hall hire	63,268	47,076
Bar Takings	129,867	140,214
Game Machines	15,183	12,815
Other Income	317	7,153
	<hr/>	<hr/>
	208,635	207,258
Other income		
Sundry income		
Total incoming resources	<hr/> 231,489	<hr/> 213,352
EXPENDITURE		
Charitable activities		
Wages	72,813	72,016
Employer Pensions	810	1,243
Employer NI	-	757
Rent	5,660	5,660
Rates, Heat & Light	11,136	12,649
Depreciation	1,488	1,850
Hired -	10,977	10,480
Entertainment		
Insurance	936	421
Telephone	1,101	729
Postage and stationery	1,121	984
Sundries	-	648
Registration fees & licences	-	3,065
Accountancy	1,500	1,700
Repairs & Maintenance	4,928	2,234
Training	57	21
Motor Expenses	132	137
Equipment Hire	1,511	1,746
Cleaning and refuse collection	19,825	16,528
Computer expenses	21,625	16,058
Legal & Professional	1,323	499
Bar Purchases (net of stock movement)	68,389	68,751
Bank Charges	965	247
Advertising	<u>152</u>	<u>1,319</u>
Carried forward	226,449	219,742

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2025**

	2025	2024
	£	£
Charitable activities		
Brought forward	226,449	219,742
Fixtures and fittings	2,857	
	<u>229,306</u>	<u>219,742</u>
Total resources expended	229,306	219,742
Net income/(expenditure)	<u>2,183</u>	<u>(6,390)</u>

RUSH GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 294786

Accounts

REGISTERED CHARITY NUMBER: 294786

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
RUSH GREEN COMMUNITY ASSOCIATION**

Michael Stuart Associates Limited
F4, The Business Centre
Temple Wood
Stock Road
Chelmsford
CM2 8LP

RUSH GREEN COMMUNITY ASSOCIATION
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for the Year Ended 30 September 2024

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Michael Smart Associates Limited
The Business Centre
Tomb's Wood
Stoke Road
Sturton-le-Stray
Leeds LS28 5LJ

RUSH GREEN COMMUNITY ASSOCIATION

**REPORT OF THE TRUSTEES
for the Year Ended 30 September 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
294786

Principal address
Rush Green Road
Romford
Essex
RM7 0LB

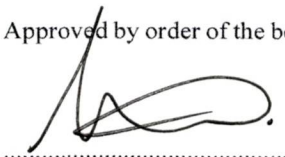
Trustees

Lee Zetter (Secretary)
Susan Talbot (Chair)
Rose Wilson (Vice-Chair)
Jacqueline Dowding (Treasurer)

Independent examiner

Michael Smith FCCA
Michael Stuart Associates Limited
F4, The Business Centre
Stock Road
Chelmsford
CM2 8LP

Approved by order of the board of trustees on13/11/24.....and signed on its behalf by:


.....
L Zetter – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RUSH GREEN COMMUNITY ASSOCIATION**

Independent examiner's report to the trustees of Rush Green Community Association

I report to the charity trustees on my examination of the accounts of the Rush Green Community Association (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

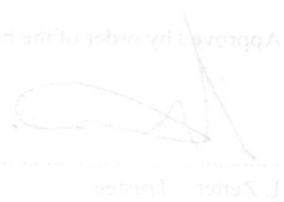
Except for liabilities due to HMRC, I have seen no evidence of the late payment of suppliers, or an inability to meet day to day operational costs as they fall due. The Trustees continue to monitor the ability of the Charity to operate as a going concern and to ensure that it can meet its continuing financial obligations. The Trustees are hopeful that the imminent 'busy season' will alleviate the current deficit and restore the Charity to a positive cash flow position.

I confirm that there are no other matters to which your attention should be drawn understanding of the accounts to be reached.

Michael Smith FCCA
Michael Stuart Associates Limited
Suite F4, The Business Centre
Stock Road
Chelmsford
Essex
CM2 8LP

Date: 13/11/24

Approved by order of the Trustees on 13/11/24



RUSH GREEN COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2024

	Notes	2024 Unrestricted fund £	2023 Unrestricted Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies			9,100
Other trading activities		213,352	239,042
Other income		-	-
Total		213,352	248,142
EXPENDITURE ON			
Charitable activities			
Rush Green Community Association		219,742	261,586
NET INCOME/(EXPENDITURE)		(6,390)	(13,444)
RECONCILIATION OF FUNDS			
Total funds brought forward		(6,022)	7,422
TOTAL FUNDS CARRIED FORWARD		(12,412)	(6,022)

The notes form part of these financial statements

RUSH GREEN COMMUNITY ASSOCIATION

BALANCE SHEET
At 30 September 2024

	Notes	2024 Unrestricted fund £	2023 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	7,444	9,294
CURRENT ASSETS			
Stock & Debtors	7	3,907	2,548
Cash at bank and in hand		4,346	5,965
		<u>8,253</u>	<u>8,513</u>
CREDITORS			
Amounts falling due within one year	8	(28,109)	(23,829)
NET CURRENT ASSETS (LIABILITES)		<u>(19,856)</u>	<u>(15,316)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(12,412)	(6,022)
NET ASSETS		<u>(12,412)</u>	<u>(6,022)</u>
FUNDS	9		
Unrestricted funds		(12,412)	(6,022)
TOTAL FUNDS		<u>(12,412)</u>	<u>(6,022)</u>

The financial statements were approved by the Board of Trustees on 13/11/24 and were signed on its behalf by:


S Talbot (Chair)

The notes form part of these financial statements

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 30 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Hall hire	47,076	44,556
Bar Takings	140,215	160,906
Game Machines	12,815	16,552
Other Income	<u>13,246</u>	<u>17,028</u>
	<u>213,352</u>	<u>239,042</u>

RUSH GREEN COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2024****3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

4. STAFF COSTS

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

	2024	2023
Association staff	5	6

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	
Other trading activities	213,352
Other income	-
Total	213,352
EXPENDITURE ON	
Charitable activities	
Rush Green Community Association	219,742
Total	(6,390)
NET INCOME/(EXPENDITURE)	(6,390)
RECONCILIATION OF FUNDS	(6,022)
Total funds brought forward	
TOTAL FUNDS CARRIED FORWARD	(12,412)

**RUSH GREEN COMMUNITY ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED**
for the Year Ended 30 September 2024

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2023	40,807
Additions	
At 30 September 2024	<u>40,807</u>
DEPRECIATION	
At 1 October 2023	31,513
Charge for year	1,850
At 30 September 2024	<u>33,363</u>
NET BOOK VALUE	
At 30 September 2024	<u>7,444</u>
At 30 September 2023	<u>9,294</u>

7. STOCK & DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Stock	2,849	1,378
Other Debtors	<u>1,058</u>	<u>1,170</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	26,006	21,704
Trade Creditors	-	-
VAT	<u>2,103</u>	<u>2,125</u>

9. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	(6,022)	(6,390)	(12,412)
TOTAL FUNDS	<u>(6,022)</u>	<u>(7,439)</u>	<u>(13,461)</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,352	(219,742)	(6,390)
TOTAL FUNDS	<u>213,352</u>	<u>(219,742)</u>	<u>(6,390)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted Funds			
General fund	7,422	(13,444)	(6,022)
TOTAL FUNDS	<u>7,422</u>	<u>(13,444)</u>	<u>(6,022)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,142	(261,586)	(13,444)
TOTAL FUNDS	<u>248,142</u>	<u>(261,586)</u>	<u>(13,444)</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

for the Year Ended 30 September 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	461,494	(481,507)	(20,013)
TOTAL FUNDS	<u>461,494</u>	<u>(482,377)</u>	<u>(20,013)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, door takings, and membership fees	6,094	9,100
		<u>9,100</u>
Other trading activities		
Hall hire	47,076	44,556
Bar Takings	140,214	160,906
Game Machines	12,815	16,552
Other Income	7,153	17,028
	<u>207,258</u>	<u>239,042</u>
Other income		
Sundry income		
Total incoming resources	<u>213,352</u>	<u>248,142</u>
EXPENDITURE		
Charitable activities		
Wages	72,016	82,183
Employer Pensions	1,243	1,803
Employer NI	757	1,864
Rent	5,660	5,660
Rates, Heat & Light	12,649	9,413
Depreciation	1,850	2,312
Hired -	10,480	17,603
Entertainment		
Insurance	421	2,908
Telephone	729	1,154
Postage and stationery	984	1,382
Sundries	648	3,708
Registration fees & licences	3,065	2,775
Accountancy	1,700	1,000
Repairs & Maintenance	2,234	2,516
Training	21	666
Motor Expenses	137	192
Equipment Hire	1,746	
Cleaning and refuse collection	16,528	15,866
Computer expenses	16,058	16,113
Legal & Professional	499	1,121
Bar Purchases (net of stock movement)	68,751	89,719
Bank Charges	247	1,010
Advertising	<u>1,319</u>	<u>618</u>
Carried forward	<u>219,742</u>	<u>261,586</u>

This page does not form part of the statutory financial statements

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2024**

	2024	2023
	£	£
Charitable activities		
Brought forward	219,742	261,586
Fixtures and fittings		179
	<u>219,742</u>	<u>261,765</u>
Total resources expended	219,742	261,765
Net (expenditure)/income	<u>(6,390)</u>	<u>(13,623)</u>

RUSH GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 294786

Accounts

REGISTERED CHARITY NUMBER: 294786

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
RUSH GREEN COMMUNITY ASSOCIATION**

Michael Stuart Associates Limited
F4, The Business Centre
Temple Wood
Stock Road
Chelmsford
CM2 8LP

RUSH GREEN COMMUNITY ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2023**

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RUSH GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

294786

Principal address

Rush Green Road
Romford
Essex
RM7 0LB

Trustees

S. Talbot
R. Wilson
J. Dowding
L. Zetter

Independent examiner

Michael Smith FCCA
Michael Stuart Associates Limited
F4, The Business Centre
Stock Road
Chelmsford
CM2 8LP

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

.....
L Zetter – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RUSH GREEN COMMUNITY ASSOCIATION**

Independent examiner's report to the trustees of Rush Green Community Association

I report to the charity trustees on my examination of the accounts of the Rush Green Community Association (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michael Smith FCCA
Michael Stuart Associates Limited
Suite F4, The Business Centre
Stock Road
Chelmsford
Essex
CM2 8LP

Date:

**RUSH GREEN COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2023**

	Notes	2023 Unrestricted fund £	2022 Unrestricted Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,100	21,728
Other trading activities		239,042	221,040
Other income		-	-
Total		248,142	242,768
EXPENDITURE ON Charitable activities			
Rush Green Community Association		261,586	256,989
NET INCOME/(EXPENDITURE)		(13,444)	(14,221)
RECONCILIATION OF FUNDS			
Total funds brought forward		7,422	21,643
TOTAL FUNDS CARRIED FORWARD		(6,022)	7,422

**RUSH GREEN COMMUNITY ASSOCIATION
BALANCE SHEET
At 30 September 2023**

		2023	2022
	Notes	Unrestricted fund £	Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	9,294	11,427
CURRENT ASSETS			
Stock & Debtors	7	2,548	7,372
Cash at bank and in hand		5,965	2,094
		<hr/> 8,513	<hr/> 9,466
CREDITORS			
Amounts falling due within one year	8	(23,829)	(13,471)
NET CURRENT ASSETS (LIABILITES)		<hr/> (15,316)	<hr/> (4,005)
TOTAL ASSETS LESS CURRENT LIABILITIES		(6,022)	7,422
NET ASSETS		<hr/> (6,022)	<hr/> 7,422
FUNDS			
Unrestricted funds	9	(6,022)	7,422
TOTAL FUNDS		<hr/> (6,022)	<hr/> 7,422

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

.....
J. Dowding -Trustee

The notes form part of these financial statements

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hall hire	44,556	38,910
Bar Takings	160,906	166,827
Game Machines	16,552	15,303
Other Income	17,028	-
	<u>239,042</u>	<u>221,040</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

4. STAFF COSTS

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

	2023	2022
Association staff	6	6

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,100
Other trading activities	239,042
Other income	-
Total	248,142
EXPENDITURE ON	
Charitable activities	
Rush Green Community Association	261,586
Total	261,586
NET INCOME/(EXPENDITURE)	(13,444)
RECONCILIATION OF FUNDS	7,422
Total funds brought forward	
TOTAL FUNDS CARRIED FORWARD	6,022

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2022	40,628
Additions	179
At 30 September 2023	<u>40,807</u>
DEPRECIATION	
At 1 October 2022	29,201
Charge for year	2,312
At 30 September 2023	<u>31,513</u>
NET BOOK VALUE	
At 30 September 2023	<u>9,294</u>
At 30 September 2022	<u>11,427</u>

7. STOCK & DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors & Stock	1,378	7,132
Trade Debtors	<u>1,170</u>	<u>240</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	21,704	11,516
Trade Creditors		24
VAT	<u>2,125</u>	<u>1,931</u>

9. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	7,422	(13,444)	(6,022)
TOTAL FUNDS	<u>7,422</u>	<u>(13,444)</u>	<u>(6,022)</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,142	(261,586)	(13,444)
TOTAL FUNDS	<u>248,142</u>	<u>(261,586)</u>	<u>(13,444)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted Funds			
General fund	21,643	(14,221)	7,422
TOTAL FUNDS	<u>21,643</u>	<u>(14,221)</u>	<u>7,422</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,768	(256,989)	(14,221)
TOTAL FUNDS	<u>242,768</u>	<u>(256,989)</u>	<u>(14,221)</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	490,910	(518,575)	(27,665)
TOTAL FUNDS	<u>490,910</u>	<u>(518,575)</u>	<u>(27,665)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, door takings, and membership fees	9,100	21,728
	<u>9,100</u>	<u>21,728</u>
Other trading activities		
Hall hire	44,556	38,910
Bar Takings	160,906	166,827
Game Machines	16,552	15,303
Other Income	17,028	
	<u>239,042</u>	<u>221,040</u>
Other income		
Sundry income		1
Total incoming resources	<u>248,142</u>	<u>242,769</u>
EXPENDITURE		
Charitable activities		
Wages	82,183	74,864
Employer Pensions	1,803	1,721
Employer NI	1,864	456
Rent	5,660	6,394
Rates, Heat & Light	9,413	9,071
Depreciation	2,312	
Hired Entertainment	17,603	28,325
Depreciation		
Insurance	2,908	2,972
Telephone	1,154	739
Postage and stationery	1,382	1,285
Sundries	3,708	4,884
Registration fees & licences	2,775	5,182
Accountancy	1,000	1,500
Repairs & Maintenance	2,516	8,311
Training	666	462
Motor Expenses	192	472
Cleaning and refuse collection	15,866	15,651
Computer expenses	16,113	10,115
Legal & Professional	1,121	344
Bar Purchases	89,719	81,185
Bank Charges	1,010	1,620
Bookkeeping	-	-
Advertising	618	1,438
Carried forward	<u>261,586</u>	<u>256,991</u>

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2023**

	2023	2022
	£	£
Charitable activities		
Brought forward	261,586	256,991
Fixtures and fittings	179	1,290
	<u>261,765</u>	<u>258,281</u>
Total resources expended	261,765	258,281
Net (expenditure)/income	<u>(13,623)</u>	<u>(15,513)</u>

RUSH GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 294786

Accounts

REGISTERED CHARITY NUMBER: 294786

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
RUSH GREEN COMMUNITY ASSOCIATION**

RUSH GREEN COMMUNITY ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2022**

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RUSH GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

294786

Principal address

Rush Green Road
Romford
Essex
RM7 0LB

Trustees

M. Carter
S. Talbot
R. Wilson
L. Zetter

Independent examiner

Michael Smith FCCA
Michael Stuart Associates Limited
F4, The Business Centre
Stock Road
Chelmsford
CM2 8LP

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

.....
L Zetter – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSH GREEN COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Rush Green Community Association

I report to the charity trustees on my examination of the accounts of the Rush Green Community Association (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Matter of concern

In carrying out my examination I noted a lapse in the recording of Petty Cash into the accounting system. There was no identified Petty Cash shortfall nor is there any evidence of cash having been misappropriated. The lapse was caused due to an oversight – which the Trustees confirmed to me was due to improvised working conditions, in part as a consequence of legacy Covid restrictions. I have examined the current cash handling policy which evidences adequate controls and safeguards. I have also vouched a sample of the posting of posting into accounting system, which support the Trustees confirmations that the lapse was short term, promptly rectified and concerned a delay in input into the ledger, rather than a physical shortfall. I have not identified any further lapses. The lapse identified is not considered a material breach of internal controls, nor do I consider it sufficiently serious such that it is necessary to issue a qualification to my report. To re-iterate, I have identified no evidence of missing or misappropriated Petty Cash.

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 to enable a proper understanding of the accounts to be reached.

Michael Smith FCCA
Michael Stuart Associates Ltd.

Date:

**RUSH GREEN COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2022**

	Notes	2022 Unrestricted funds £	2021 Unrestricted Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		21,728	4,206
Other trading activities		221,040	74,527
Other income		-	18,389
Total		242,768	97,122
EXPENDITURE ON			
Charitable activities			
Rush Green Community Association		256,989	136,082
NET INCOME/(EXPENDITURE)		(14,221)	(38,960)
RECONCILIATION OF FUNDS			
Total funds brought forward		21,643	60,603
TOTAL FUNDS CARRIED FORWARD		7,422	21,643

RUSH GREEN COMMUNITY ASSOCIATION

BALANCE SHEET
At 30 September 2022

		2022	2021
	Notes	Unrestricted fund £	Unrestricted Funds £
FIXED ASSETS			
Tangible assets	6	11,427	10,312
CURRENT ASSETS			
Stock & Debtors	7	7,372	2,132
Cash at bank and in hand		2,094	20,344
		<hr/> 9,466	<hr/> 22,476
CREDITORS			
Amounts falling due within one year	8	(13,471)	(11,145)
NET CURRENT ASSETS (LIABILITES)		<hr/> (4,005)	<hr/> 11,331
TOTAL ASSETS LESS CURRENT LIABILITIES		7,422	21,643
NET ASSETS		<hr/> 7,422	<hr/> 21,643
FUNDS			
Unrestricted funds	9	7,422	21,643
TOTAL FUNDS		<hr/> 7,422	<hr/> 21,643

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

.....
M Carter -Trustee

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance. No Depreciation is charged in the year of acquisition.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Hall hire	38,918	14,174
Bar Takings	166,827	52,876
Game Machines	15,303	7,014
Other Income	-	463
	<u>221,048</u>	<u>74,527</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

4. STAFF COSTS

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

	2022	2021
Association staff	6	3

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,206
Other trading activities	74,527
Other income	18,389
Total	97,122
EXPENDITURE ON	
Charitable activities	
Rush Green Community Association	136,082
Total	136,082
NET INCOME/(EXPENDITURE)	(38,960)
RECONCILIATION OF FUNDS	
Total funds brought forward	60,603
TOTAL FUNDS CARRIED FORWARD	21,643

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2021	39,338
Additions	1,290
At 30 September 2022	<u>40,628</u>
DEPRECIATION	
At 1 October 2021	29,026
Charge for year	175
At 30 September 2022	<u>29,201</u>
NET BOOK VALUE	
At 30 September 2022	<u>11,427</u>
At 30 September 2021	<u>10,312</u>

7. STOCK & DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors & stock	7,132	1,892
Trade Debtors	<u>240</u>	<u>240</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	11,540	9,665
Trade Creditors		24
VAT	<u>1,931</u>	<u>1,456</u>

9. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	At 30.9.22
	£	£	£
Unrestricted funds			
General fund	21,643	(14,221)	7,422
TOTAL FUNDS	<u>21,643</u>	<u>(19,658)</u>	<u>1,985</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,768	(256,989)	(14,221)
TOTAL FUNDS	<u>242,768</u>	<u>(256,989)</u>	<u>(14,221)</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted Funds			
General fund	60,603	(38,960)	21,643
TOTAL FUNDS	<u>60,603</u>	<u>(38,960)</u>	<u>21,643</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,122	(136,082)	(38,960)
TOTAL FUNDS	<u>97,122</u>	<u>(136,082)</u>	<u>(38,960)</u>

RUSH GREEN COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,890	(393,071)	(53,181)
TOTAL FUNDS	<u>339,890</u>	<u>(393,071)</u>	<u>(53,181)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2022**

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	7,980	142
Donations & door takings (non-gift aid)	6,380	
Membership fees	7,368	4,064
	<u>21,728</u>	<u>4,206</u>
Other trading activities		
Hall hire	38,910	14,174
Bar Takings	166,827	52,876
Game Machines	15,303	7,014
Other Income	-	463
	<u>221,040</u>	<u>74,527</u>
Other income		
Sundry income		18,389
Total incoming resources	<u>242,768</u>	<u>97,122</u>
EXPENDITURE		
Charitable activities		
Wages	74,864	30,314
Employer Pensions	1,721	730
Employer NI	456	3,195
Rent	6,394	4,999
Rates, Heat & Light	9,071	5,661
Hired Entertainment	28,325	5,272
Insurance	2,972	3,271
Telephone	739	901
Postage and stationery	1,285	2,993
Sundries	4,884	4,235
Registration fees & licences	5,182	
Accountancy	1,500	1,625
Repairs & Maintenance	8,311	14,481
Training	462	136
Motor Expenses	472	1,057
Cleaning and refuse collection	15,651	7,069
Computer expenses	10,115	10,866
Legal & Professional	344	5,092
Fête expenditure	-	762
Consultancy	-	2,774
Bar Purchases	81,185	27,455
Bank Charges	1,620	150
Bookkeeping	-	-
Advertising	1,438	466
Carried forward	<u>256,991</u>	<u>133,504</u>

RUSH GREEN COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2022**

	2022	2021
	£	£
Charitable activities		
Brought forward	256,991	133,504
Fixtures and fittings	1,290	2,578
	<u>258,281</u>	<u>136,082</u>
Total resources expended	258,281	136,082
Net (expenditure)/income	<u>(15,513)</u>	<u>(38,960)</u>

RUSH GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 294786

Accounts

REGISTERED CHARITY NUMBER: 294786

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
RUSH GREEN COMMUNITY ASSOCIATION**

Michael Stuart Associates Limited
Jubilee House
3 The Drive, Great Warley
Essex
CM13 3FR

RUSH GREEN COMMUNITY ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2021**

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RUSH GREEN COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

294786

Principal address

Rush Green Road
Romford
Essex
RM7 0LB

Trustees

M Carter
P Stevenson
R Wilson
L Zetter

Independent examiner

Michael Stuart Associates Limited
Chartered Certified Accountants
Jubilee House
3 The Drive, Great Warley
Essex
CM13 3FR

Approved by order of the board of trustees on 25th November 2021 and signed on its behalf by:

.....
L Zetter – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUSH GREEN COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Rush Green Community Association

I report to the charity trustees on my examination of the accounts of the Rush Green Community Association (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michael Smith FCCA, CTA
Michael Stuart Associates Limited
Jubilee House
3 The Drive, Great Warley
Essex
CM13 3FR

Date: 25th November 2021

**RUSH GREEN COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 September 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,206	10,273
Other trading activities		74,527	26,489
Other income		18,389	10,075
Total		<u>97,122</u>	<u>46,837</u>
EXPENDITURE ON			
Charitable activities			
Rush Green Community Association		136,082	64,161
NET INCOME/(EXPENDITURE)		<u>(38,960)</u>	<u>(17,324)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		60,603	77,927
TOTAL FUNDS CARRIED FORWARD		<u><u>21,643</u></u>	<u><u>60,603</u></u>

**RUSH GREEN COMMUNITY ASSOCIATION
BALANCE SHEET
At 30 September 2021**

		2021	2020
		Unrestricted fund	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	10,312	12,226
CURRENT ASSETS			
Debtors	7	2,132	2,112
Cash at bank and in hand		20,344	49,353
		<u>22,476</u>	<u>51,465</u>
CREDITORS			
Amounts falling due within one year	8	(11,939)	(3,088)
NET CURRENT ASSETS		<u>10,537</u>	<u>48,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,849	60,603
NET ASSETS		<u>20,849</u>	<u>60,603</u>
FUNDS			
Unrestricted funds	9	20,849	60,603
TOTAL FUNDS		<u>20,849</u>	<u>60,603</u>

The financial statements were approved by the Board of Trustees on 25th November 2021 and were signed on its behalf by:

.....
R- Wilson -Trustee

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Hall hire	14,174	2,489
Rent received - Rush Green S/C	-	24,000
Bar Takings	52,876	-
Game Machines	7,014	-
Other Income	463	-
	<u>74,527</u>	<u>26,489</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 September 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

4. STAFF COSTS

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

	2021	2020
Association staff	3	3

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,273
Other trading activities	26,489
Other income	10,075
Total	46,837
EXPENDITURE ON	
Charitable activities	
Rush Green Community Association	64,161
Total	64,161
NET INCOME/(EXPENDITURE)	(17,324)
RECONCILIATION OF FUNDS	77,927
Total funds brought forward	
TOTAL FUNDS CARRIED FORWARD	60,603

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2020	38,674
Additions	664
At 30 September 2021	<u>39,338</u>
DEPRECIATION	
At 1 October 2020	26,448
Charge for year	2,578
At 30 September 2021	<u>29,026</u>
NET BOOK VALUE	
At 30 September 2021	<u>10,312</u>
At 30 September 2020	<u>12,226</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	1,892	2,112
Trade Debtors	<u>240</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	9,665	3,088
Trade Creditors	24	
VAT	<u>2,250</u>	

9. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	At 30.9.21
	£	£	£
Unrestricted funds			
General fund	60,603	(39,754)	20,849
TOTAL FUNDS	<u>60,603</u>	<u>(39,754)</u>	<u>20,849</u>

RUSH GREEN COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,122	(136,876)	(39,754)
TOTAL FUNDS	<u>97,122</u>	<u>(136,876)</u>	<u>(39,754)</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted Funds			
General fund	77,927	(17,324)	60,603
TOTAL FUNDS	<u>77,927</u>	<u>(17,324)</u>	<u>60,603</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,837	(64,161)	(17,324)
TOTAL FUNDS	<u>46,837</u>	<u>(64,161)</u>	<u>(17,324)</u>

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted Funds			
General fund	77,927	(57,078)	20,849
TOTAL FUNDS	<u>77,927</u>	<u>(56,284)</u>	<u>21,643</u>

RUSH GREEN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 30 September 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,959	(201,037)	(57,078)
TOTAL FUNDS	<u>143,959</u>	<u>(200,243)</u>	<u>(56,284)</u>

RUSH GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 30 September 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Deed of covenant	-	10,273
Gift aid	53	-
Donations (non-gift aid)	89	-
Membership fees	4,064	-
Door takings	-	-
	<hr/> 4,206	<hr/> 10,273
Other trading activities		
Hall hire	14,174	2,489
Rent received - Rush Green S/C	-	24,000
Bar Takings	52,876	-
Game Machines	7,014	-
Other Income	464	-
	<hr/> 74,528	<hr/> 26,489
Other income		
Sundry income	18,388	10,075
	<hr/> 97,122	<hr/> 46,837
EXPENDITURE		
Charitable activities		
Wages	30,314	2,672
Employer Pensions	730	
Employer NI	3,195	
Rent	4,999	5,004
Rates and water	1,281	1,199
Heat & Light	3,099	
Hired Entertainment	5,272	
Insurance	3,750	5,720
Telephone	901	1,607
Postage and stationery	2,993	1,914
Sundries	4,235	3,593
Registration fees & licences		735
Accountancy	1,625	2,220
Repairs & Maintenance	15,762	18,599
Training	136	
Motor Expenses	1,057	
Cleaning and refuse collection	7,384	12,193

Computer expenses	10,866	2,197
Legal & Professional	5,092	2,743
Fête expenditure	762	403
Consultancy	2,774	-
Bar Purchases	27,455	-
Bank Charges	150	-
Bookkeeping	-	-
Advertising	<u>466</u>	<u>305</u>
Carried forward	134,298	61,104

RUSH GREEN COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 30 September 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	134,298	61,104
Fixtures and fittings	2,578	3,057
	<u>136,876</u>	<u>64,161</u>
Total resources expended	136,876	64,161
Net (expenditure)/income	<u>(39,754)</u>	<u>(17,324)</u>