

**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**

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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 25<sup>th</sup> 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: 25<sup>th</sup> November 2021

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

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

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

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

The financial statements were approved by the Board of Trustees on 25<sup>th</sup> 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
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#### **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	<u>3</u>	<u>3</u>

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

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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



# RUSH GREEN COMMUNITY ASSOCIATION

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

### 6. TANGIBLE FIXED ASSETS

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

### 9. MOVEMENT IN FUNDS

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

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

#### **Comparatives for movement in funds**

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

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

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

	<b>At 1.10.19 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.21 £</b>
<b>Unrestricted Funds</b>			
General fund	77,927	(57,078)	20,849
<b>TOTAL FUNDS</b>	<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:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	143,959	(201,037)	(57,078)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
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
<b>Other income</b>		
Sundry income	18,388	10,075
	<hr/> 97,122	<hr/> 46,837
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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**

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