

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

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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

		2023	2022
		Unrestricted	Unrestricted
		fund	Funds
	Notes	£	£
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
		Unrestricted	Unrestricted
	Notes	fund	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 (LIABILITIES)		<hr/> (15,316)	<hr/> (4,005)
TOTAL ASSETS LESS CURRENT LIABILITIES		(6,022)	7,422
NET ASSETS		<hr/> (6,022)	<hr/> 7,422
FUNDS	9		
Unrestricted funds		(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	
Total funds brought forward	7,422
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
	<hr/> 9,100	<hr/> 21,728
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	
	<hr/> 239,042	<hr/> 221,040
Other income		
Sundry income		1
Total incoming resources	<hr/> 248,142	<hr/> 242,769
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	<hr/> 261,586	<hr/> 256,991

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>