



# Annual Report

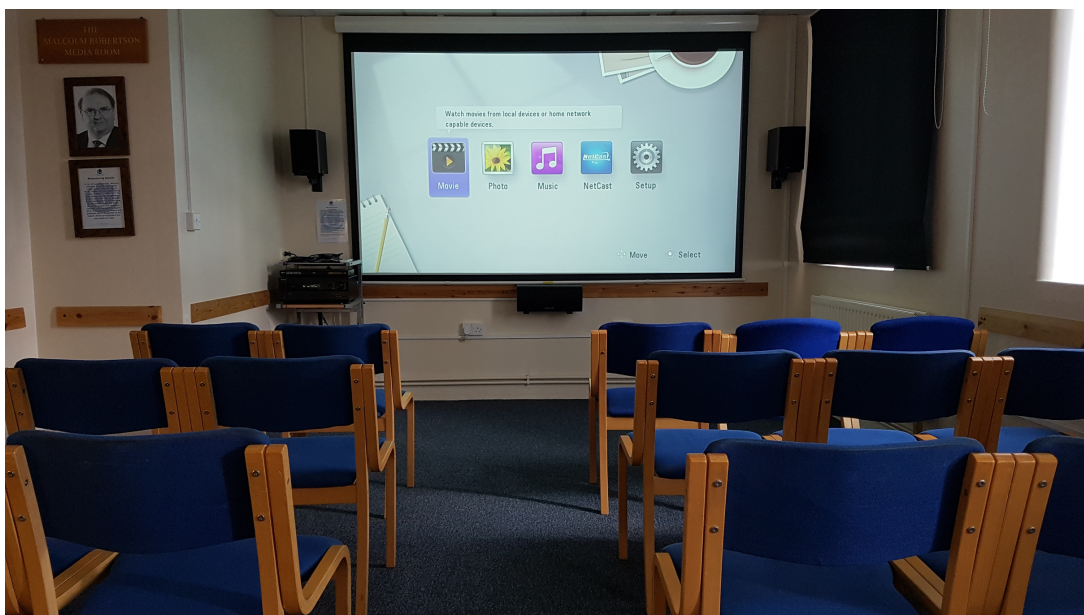
## 2022/23

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**Sunflower Café**  
**Have a Coffee, Snack or Lunch at our on site Café**



**Sessional Room Hire**  
**from £8 to £80 per hour**



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**The Mission and Vision of MCSC**

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**Kent  
Mental  
Wellbeing  
Awards**

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[kentmentalwellbeingawards.org.uk](https://kentmentalwellbeingawards.org.uk)

**HIGHLY COMMENDED 2023**

# 36th AGM Agenda

- Welcome and Chair Report - Peter Cox
- Apologies
- Minutes of the last AGM (15th November 2022)
  - To be agreed and signed
- Treasurer's Report and Accounts for year 2022/2023 - John Hawkins
  - Accepting the Reports and Accounts for the year 2022/2023
  - Appointment of Reporting Accountants
- Chief Executive's Report -Tad Taberer
- MCSC Groups Feedback
- A.O.B





# Who are we?

## **The MCSC Mission**

To support Charitable organisations and Community groups to effectively deliver their services to the community of Maidstone and surrounding areas by providing good quality affordable offices and meeting spaces in our Maidstone based community building.

## **What does this Centre mean to the local community?**

MCSC aims to unlock local potential by helping organisations, agencies and groups reach out to the neighbouring population and workforce to promote, to encourage and to educate.

## **The Home of Community and Voluntary work in the heart of Maidstone**

MCSC has been providing office space and services for various charitable organisations and affordable meeting space for local community groups and businesses since 1986.



## **Our Vision**

Working with our Members, Visitors and the Community in our area, Maidstone Community Support Centre aims to provide:  
An attractive and affordable office base for charities, voluntary organisations and community groups.

A nurturing and encouraging environment for ideas, partnerships and developments.

A range of innovative and creative community services in response to local needs.

# Chairman's Report

I am pleased to introduce you to the Report for the 36th Annual General Meeting of Maidstone Community Support Centre. If you are attending the AGM in person, welcome.

The principal objective of MCSC is to provide affordable accommodation to charities and 'not for profit' organisations working in and around Maidstone. In achieving this objective, we currently enable some forty organisations to deliver their front line services addressing a wide range of need within the county town and its surrounds. Our users know that they can create a platform and work in a safe environment, in a well maintained albeit 'old' building and on terms designed to meet their business and accommodation needs.

The recent satisfaction survey has shown that the efforts of our dedicated staff team are appreciated in their support of you, our users.

In the reports from Tad, our Chief Executive and John, our newly appointed Finance Director, you will read that we have achieved full occupancy but still have some way to go in growing our 'sessional' hiring back to pre-pandemic levels.

MCSC is, of course, a charity and faces the same business challenges faced by all charities. Having come through the pandemic we all faced a cost-of-living crisis and significant increases in energy costs. Despite this unwelcome pressure the Trustee Board of MCSC took the decision to absorb the energy hike of 2021/22 and limited the cost increase being passed on to users in 2022/23, the year under review. That trick can only be done once so all users are urged to conserve energy whenever and wherever possible.

Despite current pressure we have much good news. We are delighted that Age UK has opened the Sunflower Café and has based its 'Meals on Wheels' service at Marsham St and is introducing other services. In the next financial report we expect to confirm that Maidstone Radio will again be up and running from our studio 'under the arch'. The sliding door project has moved a big step forward as Tad has secured not only a reduction in cost but also a significant donation toward the project. The sliding door will soon be a reality improving access, safety and security.

We are 'community', it's in our name. The satisfaction survey said users want to know more about other users, your neighbours. We will create greater opportunities for networking within Marsham St. Enable users to present to others and share ideas, practice and good news about their work.

We very much look forward to working with you.

**Peter Cox**

**Chairman**



# CEO's Report

The reporting period 2022-23 continued to see a return to growth at the Centre. Post Covid saw many vacant office spaces within the building, but I am pleased to say that over the past financial year we have managed to fill all of these at the time of writing this report.

MCSC's sessional hire has been slower to increase. Take up of sessional spaces has been well below pre pandemic bookings. The reason for this is that we believe that hybrid type meetings have become more popular meaning that more meetings are being held on line without the need to hire a space for meetings. The MCSC team have been tackling this challenge by increasing and modernising the marketing of the sessional spaces. We are also considering other options that could bring more organisations into the building. MCSC has also invested in new technology to support Hybrid meetings being held from the Centre.

Unfortunately one of the casualties of the reduced sessional bookings was Sonya's Café. However Age UK Maidstone took over the operation in January 2023 rebranding it as the Sunflower Café , providing not only a fully operating café but also supporting older people in Maidstone with their Meals on Wheels service.

Due to external influences, we continue to face big increases in our energy costs December 2022 saw our electricity bills quadruple and our gas bill double within the next year. This has been a concern to the Board of Trustees who decided to absorb as much of the increase in costs up until the new financial year in April 2023. The Trustees then reviewed how the organisation could minimise the impact of increased costs on the organisations based at MCSC. There was a small increase in office rent but all other costs such as phones, broadband and car parking remained the same. There was also no increase in the cost sessional hire.

I realise that there continues to be some difficult times ahead, but MCSC will continue to fulfil its charitable objectives as well as continuing to invest in the building, ensuring that every one of our stakeholders and visitors can work and visit in a safe and comfortable environment.

I would like to thank all our internal groups and our sessional users for your continued support through these tough times. I would also like to express my gratitude to the MCSC Board of Trustees and my staff team for all their hard work and support over the past year.

**Tad Taberer**  
**Chief Executive**





Help support MCSC by using  
Easyfundraising at no added  
cost to yourself just shop  
online at your favourite  
retailers via the QR Code  
below!



# Financial Directors Report



I am pleased to present the accounts for MCSC for the year ended 31st March, 2023.

I should start by introducing myself as your new Financial Director because I was appointed in February to replace Barry Snashall who resigned following his relocation to Lincolnshire. My name is John Hawkins and I am a Chartered Accountant who has spent his career in private practice and I hope that I can maintain the standards set by Barry and ensure that the Centre can thrive as the focal point for charities in Maidstone.

At the time of writing we have full occupancy at the Centre which is essential to provide the funds to allow us to provide the best level of services and maintain the building to the highest standards to provide a safe environment for our members to enjoy.

However, sessional hire has not yet returned to its pre Covid level but we are sure that Tad and his team can increase bookings through making potential users aware of the facilities we can provide by encouraging them to visit the Centre and see the operation first hand.

Overall the Board is pleased with the results for the year even though there was a deficit for the year of £33,605 because we incurred significant expenditure of £59,142 in respect of the refurbishment and painting of the rear windows and installation of new guttering and so excluding this there was a surplus of £25,537. However, we have to recognize that our building will continue to make heavy demands on our reserves and we have to budget accordingly but at the same time be sympathetic to our members who have experienced difficult times post Covid and it is the Board's intention to continue to support you by absorbing a significant proportion of the escalating energy costs and consequently containing rent increases to manageable levels in line with our charitable objectives.

Our budget for 2023/24 indicates that ignoring expenditure on upgrading the front door we should at worst break even but hopefully produce a surplus if we can increase sessional hire.

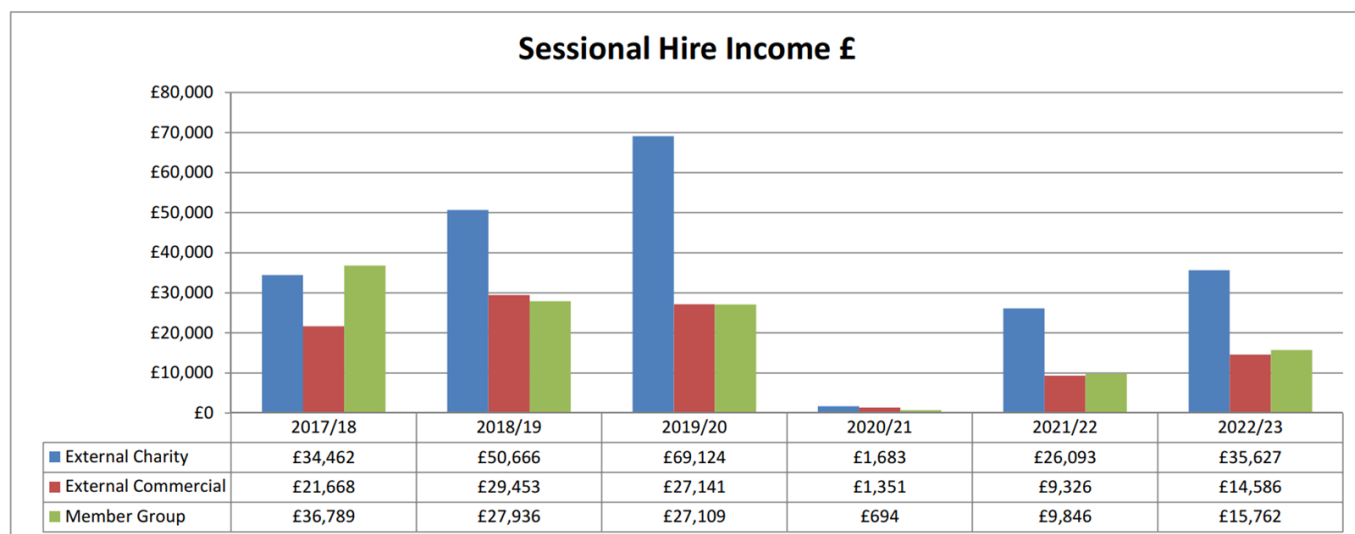
I would like to close by thanking Tad and the finance team who have managed our finances so well and provided timely and exceptionally detailed reports which has made my job easy.

I wish you all the best over the coming months.

**John Hawkins**  
**Finance Director**







This chart shows our sessional income, broken down by category of room hirers.



# A Big Thank You...

to our supporting Organisations here at our Centre

**catch  
22**

**R RUNWAY  
TRAINING**  
educating & inspiring

**Assert**  
Mental Health Resource

**22**  
together



**Integrative Counselling** .. finding a way forward together  
Counselling, Psychotherapy and EMDR in Maidstone

**INSPIRE**  
FAMILY WELLBEING INITIATIVE CIC

**NHS**  
**Kent Community Health**  
NHS Foundation Trust

**Mind  
Restoration  
Practice**  
\*SUPPORT \*COACHING \*NETWORKING

**D&D MAIDSTONE**

**COUNSELLING  
FOR LIFE**

*Kat Harrington*  
COUNSELLOR

**crossline**  
Christian Counselling Service



**Interventions  
Alliance**  
Part of the Seetec Group

**Cruse**  
Bereavement  
Support



**FUNDING FOR ALL  
& ALL FOR FUNDING**

Healing Conversations  
**HearSay  
Trust**

**KACP**  
KENT ASSOCIATION OF COUNSELLING  
& PSYCHOTHERAPY



**HPB Counselling**  
Helping People Blossom

**AG**  
Therapeutic  
Counselling

# A Big Thank You...

to our supporting Organisations here at our Centre



RE-WRITE YOUR STORY



Grow 19





# Staff & Trustee Information

## Staff

**Tad Taberer** - CEO

**Jackie Avery** - Centre Lettings & Finance Manager

**Matt Wright** - Centre Support Manager

**Jo Mitchell** - Centre Support Worker/Afternoon Reception

**Sinéad Fitzgerald** - Morning Administrator/Reception

**Rachel Hall** - Evening and Weekend Centre Support Worker

**Jo Miles** - Evening and Weekend Centre Support Worker

## Trustees

**Peter Cox** - Chair

**Ray Harris** - Vice Chair

**John Hawkins** - Finance Director

**Fiona Marriner**

**Dorothy Phillips**

**Sandie Turner**

# Contact Us

## **MCSC**

39-48 Marsham Street  
Maidstone  
Kent  
ME14 1HH

01622 690369

[www.mcsc.org.uk](http://www.mcsc.org.uk)

[admin@mcsc.org.uk](mailto:admin@mcsc.org.uk)

**Twitter** - @MCSCMaidstone

**Facebook** - MCSC Maidstone

**LinkedIn** - Maidstone Community Support Centre







**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 March 2023**

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**Maidstone Community Support Centre**  
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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Reference and Administrative Details of the Company, its Trustees and Advisers**  
**For the Year Ended 31 March 2023**

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<b>Trustees</b>	Peter Cox, Chair Raymond Harris, Vice Chair John Hawkins, Financial Treasurer (appointed 21 February 2023) Dorothy Phillips Barry Snashall, Finance Director (resigned 24 January 2023) Sandra Turner Fiona Marriner
<b>Company registered number</b>	02045986
<b>Charity registered number</b>	295143
<b>Registered office</b>	39 - 48 Marsham Street Maidstone ME14 1HH
<b>Company secretary</b>	Rowland Taberer
<b>Chief executive officer</b>	Rowland Taberer
<b>Accountants</b>	UHY Hacker Young Chartered Accountants Thames House Roman Square Sittingbourne Kent ME10 4BJ

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Trustees' Report**  
**For the Year Ended 31 March 2023**

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The trustees present their annual report together with the financial statements of the company for the period 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

Maidstone Community Support Centre was established to promote any charitable purpose for the benefit of the community in South East England and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. The principal method of delivery of our charitable aims has been through the provision of affordable office and meeting space to charities and like minded organisations. These facilities and the infrastructure supporting them are provided on a mutually acceptable but cost effective basis. We further promote our charitable aims through the provision of a range of activities that support the community who are disadvantaged by social or health issues.

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

**b. Main activities undertaken to further the company's purposes for the public benefit**

The charity's income is derived in the main from licence fees from the provision of rented office accommodation and the sessional hire of its meeting and training room facilities to the charities and other like-minded organisations. We have not increased the licence fees or sessional charges since April 2020.

By providing enhanced facilities to users of the Centre, we seek to further support our key stakeholders during difficult economic times.

The centre currently employs 7 staff at the time of signing this report.

Maidstone Community Support Centre continues to look at developing and growing its role as an important asset to the local community.

**Achievements and performance**

**a. Review of activities**

During the period under review MCSC saw a steady return to full occupancy as most Licence holders returned to their offices after a period of 'Home Working' driven by the Covid Pandemic. While some organisations chose to make home working their preferred option and terminated their licence agreements with MCSC, it was possible to fill the vacancies created very quickly. At the year-end we reported full occupancy.

MCSC's Sessional Hire, a major part of our activity, has been slower to recover from the complete shutdown caused by the pandemic. While many organisations have returned and have been joined by new hirers, we have yet to return to pre-pandemic activity levels. We are increasing and reviewing our marketing activity to encourage sessional hirings.

Regrettably a casualty of the reduction in sessional hire and attendance at Marsham Street was 'Sonya's Café'. The third party café was operated by owner-manager Sonya Norris, who, despite her best efforts, was unable to generate sufficient income during the post pandemic slow recovery period to make the café a viable business.

Towards the end of 2022 Age UK expressed an interest in taking on the café, which was seen as a good base upon which they could expand their own 'Meals on Wheels' service, giving them a second string to their bow. Following detailed negotiations, Age UK opened their 'Sunflower Café' early in 2023.

Due to external factors over which MCSC had no control, we were faced with very significant energy cost increases. In general terms

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2023**

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**Achievements and performance (continued)**

electricity costs quadrupled during the reporting period and gas prices are due to increase significantly during 2023. These energy cost increases, added to the general inflation pressures being felt across all sectors, not least the voluntary sector, caused MCSC Licence holders to face serious operational questions; to go or not to go. To assist Licence holders, the MCSC Trustee Board took the decision to absorb the energy cost increase during the reporting period and further to limit the rent increase for 2023/24. These decisions were well received by Licence holders who welcomed the financial support from MCSC.

Despite the steep rise in energy costs and the high inflation rate currently being experienced, MCSC is committed to continuing its programme of improvement to the building and its service delivery. Significant investment is committed to improvements in communications and IT services within the building. Improvements to the Reception area are planned to include the replacement of the front door.

The Trustee Board take the opportunity to thank the Chief Executive and staff team for their contribution to the success of MCSC, particularly during these difficult times.

**b. Investment policy and performance**

In the past most of the Centre's funds were required to be spent in the short term and funds were not available for long term investment. Recent years have seen a sensible increase in rental charges both for office space and sessional room hire. A determination to keep offices at 100% occupancy and increased marketing of dramatically improved facilities has seen a surplus year on year in recent times. The bulk of this surplus is earmarked for future works under the aforementioned maintenance and improvement plan and is invested in an interest bearing account. Given the current economic climate, options for secure investment opportunities are limited but the Board keeps this policy under constant review. In 2022-23 the balance in Kent Savers was £15,270. This deposit is loaned or reinvested for community benefit.

**Financial review**

**a. Going concern**

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

Please see accounting policy 2.3 for further details of why the trustees have reached this conclusion.

**b. Reserves policy**

The trustees have reviewed the current financial position and any changes are detailed below. Additionally they have agreed to maintain the current reserves policy. The charity endeavours to ensure sustainable reserves for future years.

At 31 March 2023 the charity held total reserves of £598,752 (2022: £632,357), of which £169,648 (2022: £173,667) were restricted. Unrestricted funds of £429,104 (2022: £458,690) included a designated fund of £56,798 (2022: 46,516) related to the charity's operational fixed assets, as detailed in note 15. The charity therefore had completely free general reserves of £372,306 (2022 - £412,174).

Detailed budgeting and financial reviews take place at regular intervals during the year. The organisation's trustees maintain a prudent approach to the current reserves.

**c. Principal risks and uncertainties**

This year's financial performance has continued in the previously established pattern with the continuing Government squeeze on public sector expenditure having some impact on our users. Against this background sufficient funds have been generated to maintain the building at the required level and to add some additional facilities needed to keep our offering at a competitive level.

Away from any lingering COVID-19 related issues, the principal risk to the charity is that of user groups leaving the building and the resulting risk that, should it not be possible to replace any leavers in the short term, this would result in a decline in income.



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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2023**

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**d. Financial risk management objectives and policies**

The trustees' principal financial management policies are in respect of managing reserves and managing risk. These are described in (b) and (c) above.

**e. Review of results for 2022-23**

The overall financial result for 2022/23 shows a net decrease in funds of £33,605. This result includes significant expenditure on the building of £59,142 in respect of the refurbishment and painting of all the rear windows, and the installation of new guttering. The underlying result excluding this expenditure was therefore a surplus of £25,537.

The overall deficit was therefore in line with trustees' expectations, and they were pleased with the underlying result.

Charitable income from licence fees and session income was up by £59,745 compared to 2021/22, with the prior year affected by the Covid-19 pandemic. Whilst the trustees were pleased to see the increase, they noted this source of income had still not recovered to pre-pandemic levels (licence fee and session income in 2019/20 was £355k).

Staff costs, followed by premises costs, were the greatest expense.

The result for the year split between funds is shown on the face of the Statement of Financial Activities, with the great majority of all income and expenditure during the year passing through general unrestricted funds.

**Structure, governance and management**

**a. Constitution**

Maidstone Community Support Centre is registered as a charitable company limited by guarantee (company registration no. 02045986) and was set up by a Memorandum of Association. It was incorporated on 12 August 1986. The Members of the company are the Trustees and such other persons or bodies corporate as are eligible for membership. Persons wishing to become members are required to make a formal application for consideration. Membership is not transferable. The company is constituted under a Memorandum of Association and is a registered charity, no. 295143.

**b. Methods of appointment or election of trustees**

Trustees, who also act as directors for the purposes of company law, are appointed at the company's Annual General Meeting. Under the requirements of the Memorandum and Articles of Association directors are elected to serve for a period of up to three years after which they must apply for re-election at the Annual General Meeting.

**c. Risk management**

The trustees have established an annual procedure to review risks and set or confirm strategies and policies. Day to day management of risk policies and their effectiveness is carried out by the Chief Executive.

**Members' liability**

In the event of the company being wound up, members are each required to contribute an amount not exceeding £1. The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**Management**

The Centre is managed by a Board of Trustees appointed at the Annual General Meeting. The Centre employs a Chief Executive who reports, and is responsible to the Honorary Chairman.

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2023**

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**Statement of trustees' responsibilities**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



**Peter Cox, Honorary Chairman**

Date: 26/9/2023

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Independent Examiner's Report**  
**For the Year Ended 31 March 2023**

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**Independent Examiner's Report to the Trustees of Maidstone Community Support Centre ('the company')**

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

**Responsibilities and Basis of Report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:



Dated:

29 September 2023

Allan R. Hickie

BSc FCA

UHY Hacker Young  
Chartered Accountants  
Thames House  
Roman Square  
Sittingbourne  
Kent. ME10 4BJ

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the Year Ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	73,772
Charitable activities	4	312,592	-	312,592	252,847
Investments	5	1,941	-	1,941	41
<b>Total income</b>		<b>314,533</b>	<b>-</b>	<b>314,533</b>	<b>326,660</b>
<b>Expenditure on:</b>					
Charitable activities	6	345,920	2,218	348,138	280,077
<b>Total expenditure</b>		<b>345,920</b>	<b>2,218</b>	<b>348,138</b>	<b>280,077</b>
<b>Net (expenditure)/income</b>		<b>(31,387)</b>	<b>(2,218)</b>	<b>(33,605)</b>	<b>46,583</b>
Transfers between funds	15	1,801	(1,801)	-	-
<b>Net movement in funds</b>		<b>(29,586)</b>	<b>(4,019)</b>	<b>(33,605)</b>	<b>46,583</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		458,690	173,667	632,357	585,774
Net movement in funds		(29,586)	(4,019)	(33,605)	46,583
<b>Total funds carried forward</b>	<b>15</b>	<b>429,104</b>	<b>169,648</b>	<b>598,752</b>	<b>632,357</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**  
**Registered number: 02045986**

**Balance Sheet**  
**As at 31 March 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	11	226,446	238,369
<b>Current assets</b>			
Debtors	12	5,893	9,358
Cash at bank and in hand		417,000	424,547
		<u>422,893</u>	<u>433,905</u>
Creditors: amounts falling due within one year	13	(37,491)	(23,595)
<b>Net current assets</b>		<u>385,402</u>	<u>410,310</u>
<b>Total assets less current liabilities</b>		<u>611,848</u>	<u>648,679</u>
Creditors: amounts falling due after more than one year	14	(13,096)	(16,322)
<b>Total net assets</b>		<u>598,752</u>	<u>632,357</u>
<b>Charity funds</b>			
Restricted funds	15	169,648	173,667
Unrestricted funds	15	429,104	458,690
<b>Total funds</b>		<u>598,752</u>	<u>632,357</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

**Peter Cox**



**Raymond Harris**



Date: 26/9/2023

The notes on pages 9 to 19 form part of these financial statements.



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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**1. General information**

Maidstone Community Support Centre is a charitable company limited by guarantee, registered in England and Wales. The registered office is 39 - 48 Marsham Street, Maidstone, ME14 1HH.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective March 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Maidstone Community Support Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Company status**

The company is a company limited by guarantee. The legal members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2.3 Going concern**

The Trustees have considered whether they believe the charitable company will have adequate resources to continue in operational existence for the foreseeable future, and whether there are any material uncertainties about the charity company's ability to continue as a going concern for a period of at least one year from the date of authorisation of the financial statements.

At the time of approval of these financial statements the charitable company has healthy cash at bank and free reserve balances, and with year-to-date management accounting information and forecasts for the coming twelve months indicating that there are no material uncertainties over going concern, the Trustees have concluded that it remains appropriate to prepare the financial statements on the going concern basis.

**2.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The costs of the one activity for the entity is made up of direct costs as well as support costs involved in undertaking said activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Government grants**

COVID-19 job retention scheme grant income was credited to the Statement of Financial Activities as the related expenditure was incurred. Additional COVID-19 government grants were credited to the Statement of Financial Activities upon receipt of monies.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Freehold property	- 2% per annum straight line on cost
Freehold property improvements	- 10% per annum straight line on cost
Fixtures, fittings and equipment	- 20% per annum straight line on cost

**2.8 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Government grants</b>			
COVID-19 Job retention scheme	-	-	22,105
COVID-19 Maidstone Borough Council	-	-	50,668
	<hr/>	<hr/>	<hr/>
	-	-	72,773
Grants	-	-	999
	<hr/>	<hr/>	<hr/>
	-	-	73,772
	<hr/>	<hr/>	<hr/>
<i>Analysis of 2022 total by fund</i>	<hr/> <i>73,772</i> <hr/>	<hr/> <i>73,772</i> <hr/>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Licence fees and session income	312,592	312,592	252,847
	<hr/>	<hr/>	<hr/>
<i>Analysis of 2022 total by fund</i>	<hr/> <i>252,847</i> <hr/>	<hr/> <i>252,847</i> <hr/>	

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**5. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Investment income	1,941	1,941	41
<i>Analysis of 2022 total by fund</i>	41	41	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total funds 2022 £</b>
Direct charitable purposes	345,920	2,218	348,138	280,077
<i>Analysis of 2022 total by fund</i>	277,859	2,218	280,077	

**7. Analysis of expenditure by activities**

	<b>Direct costs 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Direct charitable purposes	235,732	112,406	348,138	280,077
<i>Analysis of 2022 total</i>	221,608	58,469	280,077	

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	157,152	152,426
Water, sewerage and waste	6,898	6,404
Light and heat	23,114	10,473
Repairs and maintenance	25,806	32,956
Property management and cleaning	22,420	19,169
Coffee shop	342	180
	<b>235,732</b>	<b>221,608</b>

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Depreciation	14,791	11,936
Donations	-	6,432
Repairs and maintenance	68,820	9,108
Insurance	5,629	5,314
Accountancy and payroll charges	4,642	4,230
Telephone	11,363	12,063
Office expenses and training	2,800	2,953
Photocopier costs	780	1,183
Bank charges and interest	716	630
General expenses	2,399	2,512
Bad debts	466	2,108
	<b>112,406</b>	<b>58,469</b>

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**8. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,660 (2022: £3,540), and other services of £982 (2022: £1,092).

**9. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	145,278	139,215
Social security costs	6,292	7,292
Contribution to defined contribution pension schemes	5,582	5,919
	<u>157,152</u>	<u>152,426</u>

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

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Employees	<u>8</u>	<u>7</u>

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

Key management personnel received remuneration (including employer national insurance and pension contributions) of £113,287 (2022 - £110,967).

**10. Trustees' remuneration and expenses**

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

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



**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**11. Tangible fixed assets**

	Freehold property £	Freehold property improvements £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2022	221,765	526,794	147,132	895,691
Additions	-	2,868	-	2,868
At 31 March 2023	221,765	529,662	147,132	898,559
<b>Depreciation</b>				
At 1 April 2022	49,899	480,037	127,386	657,322
Charge for the year	2,218	9,611	2,962	14,791
At 31 March 2023	52,117	489,648	130,348	672,113
<b>Net book value</b>				
At 31 March 2023	169,648	40,014	16,784	226,446
At 31 March 2022	171,866	46,757	19,746	238,369

**12. Debtors**

	2023 £	2022 £
Trade debtors	4,770	8,073
Prepayments and accrued income	1,123	1,285
	5,893	9,358

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**13. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	3,226	3,226
Trade creditors	411	2,435
Other creditors	2,460	2,493
Accruals and deferred income	31,394	15,441
	<u>37,491</u>	<u>23,595</u>

**14. Creditors: Amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	<u>13,096</u>	<u>16,322</u>

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset fund	46,516	-	(12,573)	22,855	56,798
<b>General funds</b>					
General funds	412,174	314,533	(333,347)	(21,054)	372,306
<b>Total Unrestricted funds</b>	458,690	314,533	(345,920)	1,801	429,104
<b>Restricted funds</b>					
Capital fund	171,866	-	(2,218)	-	169,648
Big lottery grant	1,801	-	-	(1,801)	-
	173,667	-	(2,218)	(1,801)	169,648
<b>Total of funds</b>	632,357	314,533	(348,138)	-	598,752

**Summary of funds**

**Unrestricted funds**

The designated fixed asset fund represents the net book value of tangible fixed assets funded from unrestricted general funds. The difference between the carried forward balance on this fund and the value of tangible fixed assets in note 11 relates to the balance on the restricted capital fund for fixed assets acquired out of restricted funding.

General funds represent the 'free' reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives.

**Restricted funds**

The capital fund is in respect of capital grants received for the purchase and improvement of freehold buildings and purchase of items and equipment. In accordance with the accounting policy, depreciation on the assets concerned is charged as an expense of the restricted fund.

The Big Lottery grant was received for the provision of services relating to mental health and a proportion remained unspent at the year end.

**Transfer**

The transfer of £22,855 into the fixed asset funds represents fixed asset additions from 2021, 2022 and 2023 which had previously not been transferred.

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset fund	56,234	-	(9,718)	-	46,516
<b>General funds</b>					
General funds	353,655	326,660	(268,141)	-	412,174
<b>Total Unrestricted funds</b>	409,889	326,660	(277,859)	-	458,690
<b>Restricted funds</b>					
Capital fund	174,084	-	(2,218)	-	171,866
Big lottery grant	1,801	-	-	-	1,801
	175,885	-	(2,218)	-	173,667
<b>Total of funds</b>	585,774	326,660	(280,077)	-	632,357

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	56,798	169,648	226,446
Current assets	422,893	-	422,893
Creditors due within one year	(37,491)	-	(37,491)
Creditors due in more than one year	(13,096)	-	(13,096)
<b>Total</b>	429,104	169,648	598,752

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	66,503	171,866	238,369
Current assets	432,104	1,801	433,905
Creditors due within one year	(23,595)	-	(23,595)
Creditors due in more than one year	(16,322)	-	(16,322)
<b>Total</b>	<b>458,690</b>	<b>173,667</b>	<b>632,357</b>

**17. Pension commitments**

The company operates a defined contribution scheme. The assets of the pension scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund. There were no amounts payable to the fund at the balance sheet date (2022 - £Nil).

**18. Operating lease commitments**

At 31 March 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023 £</b>	<b>2022 £</b>
Not later than 1 year	8,081	8,383
Later than 1 year and not later than 5 years	5,705	10,882
	<b>13,786</b>	<b>19,265</b>

**19. Related party transactions**

The company engaged in transactions with related parties, as noted below. Each of these transactions were at open market value or on terms equivalent to those that prevail in arm's length transactions.

The company charged rent of £4,075 (2022 - £3,979) to Fernleigh Consulting, a firm where Peter Cox, a trustee of Maidstone Community Support Centre is a consultant. At 31 March 2023 Fernleigh Consulting was owed £2,375 (2022 - £1,518) by the company, as a result of payments in advance.

The company charged rent of £15,952 (2022 - £16,352) to Rubicon Cares, a charity that Sandra Turner, a trustee of Maidstone Community Support Centre is a trustee of. At 31 March 2023 Rubicon Cares owed £51 (2022 - £21) to the company.

The company made purchases of £630 (2022 - £600) from Analysyer Accounting Limited, a firm that Barry Snashall is a director of. The purchases were made prior to Barry Snashall's resignation as trustee of Maidstone Community Support Centre on 24 January 2023.

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 March 2023**



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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Reference and Administrative Details of the Company, its Trustees and Advisers**  
**For the Year Ended 31 March 2023**

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<b>Trustees</b>	Peter Cox, Chair Raymond Harris, Vice Chair John Hawkins, Financial Treasurer (appointed 21 February 2023) Dorothy Phillips Barry Snashall, Finance Director (resigned 24 January 2023) Sandra Turner Fiona Marriner
<b>Company registered number</b>	02045986
<b>Charity registered number</b>	295143
<b>Registered office</b>	39 - 48 Marsham Street Maidstone ME14 1HH
<b>Company secretary</b>	Rowland Taberer
<b>Chief executive officer</b>	Rowland Taberer
<b>Accountants</b>	UHY Hacker Young Chartered Accountants Thames House Roman Square Sittingbourne Kent ME10 4BJ

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Trustees' Report**  
**For the Year Ended 31 March 2023**

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The trustees present their annual report together with the financial statements of the company for the period 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

Maidstone Community Support Centre was established to promote any charitable purpose for the benefit of the community in South East England and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. The principal method of delivery of our charitable aims has been through the provision of affordable office and meeting space to charities and like minded organisations. These facilities and the infrastructure supporting them are provided on a mutually acceptable but cost effective basis. We further promote our charitable aims through the provision of a range of activities that support the community who are disadvantaged by social or health issues.

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

**b. Main activities undertaken to further the company's purposes for the public benefit**

The charity's income is derived in the main from licence fees from the provision of rented office accommodation and the sessional hire of its meeting and training room facilities to the charities and other like-minded organisations. We have not increased the licence fees or sessional charges since April 2020.

By providing enhanced facilities to users of the Centre, we seek to further support our key stakeholders during difficult economic times.

The centre currently employs 7 staff at the time of signing this report.

Maidstone Community Support Centre continues to look at developing and growing its role as an important asset to the local community.

**Achievements and performance**

**a. Review of activities**

During the period under review MCSC saw a steady return to full occupancy as most Licence holders returned to their offices after a period of 'Home Working' driven by the Covid Pandemic. While some organisations chose to make home working their preferred option and terminated their licence agreements with MCSC, it was possible to fill the vacancies created very quickly. At the year-end we reported full occupancy.

MCSC's Sessional Hire, a major part of our activity, has been slower to recover from the complete shutdown caused by the pandemic. While many organisations have returned and have been joined by new hirers, we have yet to return to pre-pandemic activity levels. We are increasing and reviewing our marketing activity to encourage sessional hirings.

Regrettably a casualty of the reduction in sessional hire and attendance at Marsham Street was 'Sonya's Café'. The third party café was operated by owner-manager Sonya Norris, who, despite her best efforts, was unable to generate sufficient income during the post pandemic slow recovery period to make the café a viable business.

Towards the end of 2022 Age UK expressed an interest in taking on the café, which was seen as a good base upon which they could expand their own 'Meals on Wheels' service, giving them a second string to their bow. Following detailed negotiations, Age UK opened their 'Sunflower Café' early in 2023.

Due to external factors over which MCSC had no control, we were faced with very significant energy cost increases. In general terms

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2023**

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**Achievements and performance (continued)**

electricity costs quadrupled during the reporting period and gas prices are due to increase significantly during 2023. These energy cost increases, added to the general inflation pressures being felt across all sectors, not least the voluntary sector, caused MCSC Licence holders to face serious operational questions; to go or not to go. To assist Licence holders, the MCSC Trustee Board took the decision to absorb the energy cost increase during the reporting period and further to limit the rent increase for 2023/24. These decisions were well received by Licence holders who welcomed the financial support from MCSC.

Despite the steep rise in energy costs and the high inflation rate currently being experienced, MCSC is committed to continuing its programme of improvement to the building and its service delivery. Significant investment is committed to improvements in communications and IT services within the building. Improvements to the Reception area are planned to include the replacement of the front door.

The Trustee Board take the opportunity to thank the Chief Executive and staff team for their contribution to the success of MCSC, particularly during these difficult times.

**b. Investment policy and performance**

In the past most of the Centre's funds were required to be spent in the short term and funds were not available for long term investment. Recent years have seen a sensible increase in rental charges both for office space and sessional room hire. A determination to keep offices at 100% occupancy and increased marketing of dramatically improved facilities has seen a surplus year on year in recent times. The bulk of this surplus is earmarked for future works under the aforementioned maintenance and improvement plan and is invested in an interest bearing account. Given the current economic climate, options for secure investment opportunities are limited but the Board keeps this policy under constant review. In 2022-23 the balance in Kent Savers was £15,270. This deposit is loaned or reinvested for community benefit.

**Financial review**

**a. Going concern**

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

Please see accounting policy 2.3 for further details of why the trustees have reached this conclusion.

**b. Reserves policy**

The trustees have reviewed the current financial position and any changes are detailed below. Additionally they have agreed to maintain the current reserves policy. The charity endeavours to ensure sustainable reserves for future years.

At 31 March 2023 the charity held total reserves of £598,752 (2022: £632,357), of which £169,648 (2022: £173,667) were restricted. Unrestricted funds of £429,104 (2022: £458,690) included a designated fund of £56,798 (2022: 46,516) related to the charity's operational fixed assets, as detailed in note 15. The charity therefore had completely free general reserves of £372,306 (2022 - £412,174).

Detailed budgeting and financial reviews take place at regular intervals during the year. The organisation's trustees maintain a prudent approach to the current reserves.

**c. Principal risks and uncertainties**

This year's financial performance has continued in the previously established pattern with the continuing Government squeeze on public sector expenditure having some impact on our users. Against this background sufficient funds have been generated to maintain the building at the required level and to add some additional facilities needed to keep our offering at a competitive level.

Away from any lingering COVID-19 related issues, the principal risk to the charity is that of user groups leaving the building and the resulting risk that, should it not be possible to replace any leavers in the short term, this would result in a decline in income.

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2023**

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**d. Financial risk management objectives and policies**

The trustees' principal financial management policies are in respect of managing reserves and managing risk. These are described in (b) and (c) above.

**e. Review of results for 2022-23**

The overall financial result for 2022/23 shows a net decrease in funds of £33,605. This result includes significant expenditure on the building of £59,142 in respect of the refurbishment and painting of all the rear windows, and the installation of new guttering. The underlying result excluding this expenditure was therefore a surplus of £25,537.

The overall deficit was therefore in line with trustees' expectations, and they were pleased with the underlying result.

Charitable income from licence fees and session income was up by £59,745 compared to 2021/22, with the prior year affected by the Covid-19 pandemic. Whilst the trustees were pleased to see the increase, they noted this source of income had still not recovered to pre-pandemic levels (licence fee and session income in 2019/20 was £355k).

Staff costs, followed by premises costs, were the greatest expense.

The result for the year split between funds is shown on the face of the Statement of Financial Activities, with the great majority of all income and expenditure during the year passing through general unrestricted funds.

**Structure, governance and management**

**a. Constitution**

Maidstone Community Support Centre is registered as a charitable company limited by guarantee (company registration no. 02045986) and was set up by a Memorandum of Association. It was incorporated on 12 August 1986. The Members of the company are the Trustees and such other persons or bodies corporate as are eligible for membership. Persons wishing to become members are required to make a formal application for consideration. Membership is not transferable. The company is constituted under a Memorandum of Association and is a registered charity, no. 295143.

**b. Methods of appointment or election of trustees**

Trustees, who also act as directors for the purposes of company law, are appointed at the company's Annual General Meeting. Under the requirements of the Memorandum and Articles of Association directors are elected to serve for a period of up to three years after which they must apply for re-election at the Annual General Meeting.

**c. Risk management**

The trustees have established an annual procedure to review risks and set or confirm strategies and policies. Day to day management of risk policies and their effectiveness is carried out by the Chief Executive.

**Members' liability**

In the event of the company being wound up, members are each required to contribute an amount not exceeding £1. The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**Management**

The Centre is managed by a Board of Trustees appointed at the Annual General Meeting. The Centre employs a Chief Executive who reports, and is responsible to the Honorary Chairman.



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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Trustees' Report (continued)**  
**For the Year Ended 31 March 2023**

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**Statement of trustees' responsibilities**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



**Peter Cox, Honorary Chairman**

Date: 26/9/2023

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Independent Examiner's Report**  
**For the Year Ended 31 March 2023**

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**Independent Examiner's Report to the Trustees of Maidstone Community Support Centre ('the company')**

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

**Responsibilities and Basis of Report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:



Dated:

29 September 2023

Allan R. Hickie

BSc FCA

UHY Hacker Young  
Chartered Accountants  
Thames House  
Roman Square  
Sittingbourne  
Kent. ME10 4BJ

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the Year Ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	73,772
Charitable activities	4	312,592	-	312,592	252,847
Investments	5	1,941	-	1,941	41
<b>Total income</b>		<b>314,533</b>	<b>-</b>	<b>314,533</b>	<b>326,660</b>
<b>Expenditure on:</b>					
Charitable activities	6	345,920	2,218	348,138	280,077
<b>Total expenditure</b>		<b>345,920</b>	<b>2,218</b>	<b>348,138</b>	<b>280,077</b>
<b>Net (expenditure)/income</b>		<b>(31,387)</b>	<b>(2,218)</b>	<b>(33,605)</b>	<b>46,583</b>
Transfers between funds	15	1,801	(1,801)	-	-
<b>Net movement in funds</b>		<b>(29,586)</b>	<b>(4,019)</b>	<b>(33,605)</b>	<b>46,583</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		458,690	173,667	632,357	585,774
Net movement in funds		(29,586)	(4,019)	(33,605)	46,583
<b>Total funds carried forward</b>	<b>15</b>	<b>429,104</b>	<b>169,648</b>	<b>598,752</b>	<b>632,357</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**  
**Registered number: 02045986**

**Balance Sheet**  
**As at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	226,446	238,369
<b>Current assets</b>			
Debtors	12	5,893	9,358
Cash at bank and in hand		417,000	424,547
		<u>422,893</u>	<u>433,905</u>
Creditors: amounts falling due within one year	13	(37,491)	(23,595)
<b>Net current assets</b>		<u>385,402</u>	<u>410,310</u>
<b>Total assets less current liabilities</b>		<u>611,848</u>	<u>648,679</u>
Creditors: amounts falling due after more than one year	14	(13,096)	(16,322)
<b>Total net assets</b>		<u>598,752</u>	<u>632,357</u>
<b>Charity funds</b>			
Restricted funds	15	169,648	173,667
Unrestricted funds	15	429,104	458,690
<b>Total funds</b>		<u>598,752</u>	<u>632,357</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

Peter Cox



Raymond Harris



Date: 26/11/2023

The notes on pages 9 to 19 form part of these financial statements.

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**1. General information**

Maidstone Community Support Centre is a charitable company limited by guarantee, registered in England and Wales. The registered office is 39 - 48 Marsham Street, Maidstone, ME14 1HH.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective March 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Maidstone Community Support Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Company status**

The company is a company limited by guarantee. The legal members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2.3 Going concern**

The Trustees have considered whether they believe the charitable company will have adequate resources to continue in operational existence for the foreseeable future, and whether there are any material uncertainties about the charity company's ability to continue as a going concern for a period of at least one year from the date of authorisation of the financial statements.

At the time of approval of these financial statements the charitable company has healthy cash at bank and free reserve balances, and with year-to-date management accounting information and forecasts for the coming twelve months indicating that there are no material uncertainties over going concern, the Trustees have concluded that it remains appropriate to prepare the financial statements on the going concern basis.

**2.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. The costs of the one activity for the entity is made up of direct costs as well as support costs involved in undertaking said activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Government grants**

COVID-19 job retention scheme grant income was credited to the Statement of Financial Activities as the related expenditure was incurred. Additional COVID-19 government grants were credited to the Statement of Financial Activities upon receipt of monies.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Freehold property	- 2% per annum straight line on cost
Freehold property improvements	- 10% per annum straight line on cost
Fixtures, fittings and equipment	- 20% per annum straight line on cost

**2.8 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.



**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Government grants</b>			
COVID-19 Job retention scheme	-	-	22,105
COVID-19 Maidstone Borough Council	-	-	50,668
	-	-	72,773
Grants	-	-	999
	-	-	73,772
<i>Analysis of 2022 total by fund</i>	73,772	73,772	

**4. Income from charitable activities**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Licence fees and session income	312,592	312,592	252,847
<i>Analysis of 2022 total by fund</i>	252,847	252,847	

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**5. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Investment income	1,941	1,941	41
<i>Analysis of 2022 total by fund</i>	41	41	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total funds 2022 £</b>
Direct charitable purposes	345,920	2,218	348,138	280,077
<i>Analysis of 2022 total by fund</i>	277,859	2,218	280,077	

**7. Analysis of expenditure by activities**

	<b>Direct costs 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Direct charitable purposes	235,732	112,406	348,138	280,077
<i>Analysis of 2022 total</i>	221,608	58,469	280,077	

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	157,152	152,426
Water, sewerage and waste	6,898	6,404
Light and heat	23,114	10,473
Repairs and maintenance	25,806	32,956
Property management and cleaning	22,420	19,169
Coffee shop	342	180
	<b>235,732</b>	<b>221,608</b>

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Depreciation	14,791	11,936
Donations	-	6,432
Repairs and maintenance	68,820	9,108
Insurance	5,629	5,314
Accountancy and payroll charges	4,642	4,230
Telephone	11,363	12,063
Office expenses and training	2,800	2,953
Photocopier costs	780	1,183
Bank charges and interest	716	630
General expenses	2,399	2,512
Bad debts	466	2,108
	<b>112,406</b>	<b>58,469</b>

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**8. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,660 (2022: £3,540), and other services of £982 (2022: £1,092).

**9. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	145,278	139,215
Social security costs	6,292	7,292
Contribution to defined contribution pension schemes	5,582	5,919
	<u>157,152</u>	<u>152,426</u>

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

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Employees	<u>8</u>	<u>7</u>

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

Key management personnel received remuneration (including employer national insurance and pension contributions) of £113,287 (2022 - £110,967).

**10. Trustees' remuneration and expenses**

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

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

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**11. Tangible fixed assets**

	Freehold property £	Freehold property improvements £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2022	221,765	526,794	147,132	895,691
Additions	-	2,868	-	2,868
At 31 March 2023	221,765	529,662	147,132	898,559
<b>Depreciation</b>				
At 1 April 2022	49,899	480,037	127,386	657,322
Charge for the year	2,218	9,611	2,962	14,791
At 31 March 2023	52,117	489,648	130,348	672,113
<b>Net book value</b>				
At 31 March 2023	169,648	40,014	16,784	226,446
At 31 March 2022	171,866	46,757	19,746	238,369

**12. Debtors**

	2023 £	2022 £
Trade debtors	4,770	8,073
Prepayments and accrued income	1,123	1,285
	5,893	9,358

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**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**13. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	3,226	3,226
Trade creditors	411	2,435
Other creditors	2,460	2,493
Accruals and deferred income	31,394	15,441
	<u>37,491</u>	<u>23,595</u>

**14. Creditors: Amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other loans	<u>13,096</u>	<u>16,322</u>



**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset fund	46,516	-	(12,573)	22,855	56,798
<b>General funds</b>					
General funds	412,174	314,533	(333,347)	(21,054)	372,306
<b>Total Unrestricted funds</b>	458,690	314,533	(345,920)	1,801	429,104
<b>Restricted funds</b>					
Capital fund	171,866	-	(2,218)	-	169,648
Big lottery grant	1,801	-	-	(1,801)	-
	173,667	-	(2,218)	(1,801)	169,648
<b>Total of funds</b>	632,357	314,533	(348,138)	-	598,752

**Summary of funds**

**Unrestricted funds**

The designated fixed asset fund represents the net book value of tangible fixed assets funded from unrestricted general funds. The difference between the carried forward balance on this fund and the value of tangible fixed assets in note 11 relates to the balance on the restricted capital fund for fixed assets acquired out of restricted funding.

General funds represent the 'free' reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives.

**Restricted funds**

The capital fund is in respect of capital grants received for the purchase and improvement of freehold buildings and purchase of items and equipment. In accordance with the accounting policy, depreciation on the assets concerned is charged as an expense of the restricted fund.

The Big Lottery grant was received for the provision of services relating to mental health and a proportion remained unspent at the year end.

**Transfer**

The transfer of £22,855 into the fixed asset funds represents fixed asset additions from 2021, 2022 and 2023 which had previously not been transferred.

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset fund	56,234	-	(9,718)	-	46,516
<b>General funds</b>					
General funds	353,655	326,660	(268,141)	-	412,174
<b>Total Unrestricted funds</b>	409,889	326,660	(277,859)	-	458,690
<b>Restricted funds</b>					
Capital fund	174,084	-	(2,218)	-	171,866
Big lottery grant	1,801	-	-	-	1,801
	175,885	-	(2,218)	-	173,667
<b>Total of funds</b>	585,774	326,660	(280,077)	-	632,357

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	56,798	169,648	226,446
Current assets	422,893	-	422,893
Creditors due within one year	(37,491)	-	(37,491)
Creditors due in more than one year	(13,096)	-	(13,096)
<b>Total</b>	429,104	169,648	598,752

**Maidstone Community Support Centre**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	66,503	171,866	238,369
Current assets	432,104	1,801	433,905
Creditors due within one year	(23,595)	-	(23,595)
Creditors due in more than one year	(16,322)	-	(16,322)
<b>Total</b>	<b>458,690</b>	<b>173,667</b>	<b>632,357</b>

**17. Pension commitments**

The company operates a defined contribution scheme. The assets of the pension scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund. There were no amounts payable to the fund at the balance sheet date (2022 - £Nil).

**18. Operating lease commitments**

At 31 March 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023 £</b>	<b>2022 £</b>
Not later than 1 year	8,081	8,383
Later than 1 year and not later than 5 years	5,705	10,882
	<b>13,786</b>	<b>19,265</b>

**19. Related party transactions**

The company engaged in transactions with related parties, as noted below. Each of these transactions were at open market value or on terms equivalent to those that prevail in arm's length transactions.

The company charged rent of £4,075 (2022 - £3,979) to Fernleigh Consulting, a firm where Peter Cox, a trustee of Maidstone Community Support Centre is a consultant. At 31 March 2023 Fernleigh Consulting was owed £2,375 (2022 - £1,518) by the company, as a result of payments in advance.

The company charged rent of £15,952 (2022 - £16,352) to Rubicon Cares, a charity that Sandra Turner, a trustee of Maidstone Community Support Centre is a trustee of. At 31 March 2023 Rubicon Cares owed £51 (2022 - £21) to the company.

The company made purchases of £630 (2022 - £600) from Analysyer Accounting Limited, a firm that Barry Snashall is a director of. The purchases were made prior to Barry Snashall's resignation as trustee of Maidstone Community Support Centre on 24 January 2023.