

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
GREENHITHE COMMUNITY ASSOCIATION

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

GREENHITHE COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

2021 has been a very unusual year as the charity emerged post pandemic with the government restrictions. Bookings have been slow with many hirers committing last minute to hires owing to the uncertainty around covid restrictions or party guests becoming unwell.

The charity moved away from social media promotion and started to promote its website with its integrated booking tool. This has led to many enquiries and private party bookings. Whilst the community centre wants to engage more with regular community-based hiring activities it was important that trustees accumulated significant income from private parties in order to keep the centre running.

During 2022 we retained the day nursery, local scout group but we attracted two new regular hires Tough Love boxing and a Saturday Morning HIIT class. All of the regular hires are seeing high demand for bookings. However, trustees acknowledge that more must be done to publicise the centre and its location in order to attract more users and more regular community based hirers.

The centre was at best during 2022 half occupied during all available time slots and this is something that trustees want to increase. However, the centre was still covering its outgoings.

The centre was fully repainted in accordance with its lease, however there has been significant damage to the internal doors owing to problems with the door surfaces being scratched and damaged. Trustees have worked with the decorator to resolve this issue but issues persist.

The trustees are forward looking and have acknowledged that attention needs to be made to the buildings security and fire alarm systems, and that we will need to embark on a refresh of the centre in the next few years.

Trustee numbers have been stable for the period and we are seeing local community members expressing an interest in working with the charity.

#### FINANCIAL REVIEW

##### Financial position

At the year end the charity had £33,853 in reserves (2020 : £44,278).

##### Reserves policy

The trustees aim to hold at least six months of expenses in reserves.

##### Going concern

The Trustees currently have no concerns regarding the future of the charity.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

##### Charity constitution

The charity is an unincorporated association.

##### Recruitment and appointment of new trustees

New trustees are appointed by means of a majority vote of the existing board of trustees.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

308326

GREENHITHE COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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Principal address  
Greenhithe Community Centre  
Alexander Road  
Greenhithe  
Kent  
DA9 9HH

Trustees  
G Keeling Chair  
D J Mote  
E J Ward (resigned 21/12/2021)  
Mrs A Ward  
R Lees (resigned 31/1/2022)  
H Bodie-Jones (appointed 16/12/2021)  
R Weller (appointed 23/11/2021)  
A Waydick (appointed 23/11/2021)  
Cllr L Howes (appointed 19/5/2022)  
Cllr P Harman (appointed 19/5/2022)

Independent Examiner  
The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

Approved by order of the board of trustees on 9 November 2022 and signed on its behalf by:

G Keeling - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GREENHITHE COMMUNITY ASSOCIATION

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Independent examiner's report to the trustees of Greenhithe Community Association

I report to the charity trustees on my examination of the accounts of Greenhithe Community Association (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Claire M Ralph  
The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

10 November 2022

GREENHITHE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Community Centre		26,109	23,481
Investment income	2	7	42
Total		<u>26,116</u>	<u>23,523</u>
EXPENDITURE ON			
Charitable activities			
Community Centre		35,581	17,318
Administration		960	960
Total		<u>36,541</u>	<u>18,278</u>
NET INCOME/(EXPENDITURE)		(10,425)	5,245
RECONCILIATION OF FUNDS			
Total funds brought forward		44,278	39,033
TOTAL FUNDS CARRIED FORWARD		<u><u>33,853</u></u>	<u><u>44,278</u></u>

The notes form part of these financial statements

GREENHITHE COMMUNITY ASSOCIATION

BALANCE SHEET  
31 DECEMBER 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	1,538	3,913
CURRENT ASSETS			
Debtors	8	3,636	368
Cash at bank		31,831	44,061
		<u>35,467</u>	<u>44,429</u>
CREDITORS			
Amounts falling due within one year	9	(3,152)	(4,064)
		<u>32,315</u>	<u>40,365</u>
NET CURRENT ASSETS			
		<u>32,315</u>	<u>40,365</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,853	44,278
		<u>33,853</u>	<u>44,278</u>
NET ASSETS		<u>33,853</u>	<u>44,278</u>
FUNDS	10		
Unrestricted funds		33,853	44,278
TOTAL FUNDS		<u>33,853</u>	<u>44,278</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 November 2022 and were signed on its behalf by:

G Keeling - Trustee

## 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 2019)', 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 cost

### 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.

## 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>7</u>	<u>42</u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.



## 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Community Centre	23,481
Investment income	42
Total	<u>23,523</u>
EXPENDITURE ON	
Charitable activities	
Community Centre	17,318
Administration	960
Total	<u>18,278</u>
NET INCOME	5,245
RECONCILIATION OF FUNDS	
Total funds brought forward	39,033
TOTAL FUNDS CARRIED FORWARD	<u><u>44,278</u></u>

## 5. INDEPENDENT EXAMINER'S FEE

In respect of the £960 (2020 : £960) payable to the independent examiner for the year, £275 (2020 : £275) is for the independent examination and £685 (2020 : £685) relates to accountancy services.

## 6. STAFF SALARIES

There were no salaries paid by the charity for the year ended 31st December 2021 (2020 : £0).

## 7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	<u>28,427</u>
DEPRECIATION	
At 1 January 2021	24,514
Charge for year	2,375
At 31 December 2021	<u>26,889</u>
NET BOOK VALUE	
At 31 December 2021	<u><u>1,538</u></u>
At 31 December 2020	<u><u>3,913</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	2,665	-
Prepayments and accrued income	971	368
	<u>3,636</u>	<u>368</u>

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,800	3,104
Other creditors	1,352	960
	<u>3,152</u>	<u>4,064</u>

## 10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	44,278	(10,425)	33,853
	<u>44,278</u>	<u>(10,425)</u>	<u>33,853</u>
TOTAL FUNDS	<u>44,278</u>	<u>(10,425)</u>	<u>33,853</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,116	(36,541)	(10,425)
	<u>26,116</u>	<u>(36,541)</u>	<u>(10,425)</u>
TOTAL FUNDS	<u>26,116</u>	<u>(36,541)</u>	<u>(10,425)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	39,033	5,245	44,278
	<u>39,033</u>	<u>5,245</u>	<u>44,278</u>
TOTAL FUNDS	<u>39,033</u>	<u>5,245</u>	<u>44,278</u>

## 10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,523	(18,278)	5,245
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>23,523</u>	<u>(18,278)</u>	<u>5,245</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	39,033	(5,180)	33,853
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>39,033</u>	<u>(5,180)</u>	<u>33,853</u>

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	49,639	(54,819)	(5,180)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>49,639</u>	<u>(54,819)</u>	<u>(5,180)</u>

## 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

GREENHITHE COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Investment income		
Deposit account interest	7	42
Charitable activities		
Rental Income	21,059	13,481
Grants	5,050	10,000
	<u>26,109</u>	<u>23,481</u>
Total incoming resources	26,116	23,523
<b>EXPENDITURE</b>		
Charitable activities		
Rates and water	1,365	2,908
Insurance	862	971
Light and heat	2,016	1,782
Telephone	116	-
Advertising	77	-
Sundries	-	66
Cleaning	12,386	6,507
Refuse collection	1,683	1,457
Hygiene	-	393
Repairs and maintenance	12,583	859
Computer costs	2,060	-
Subscriptions	52	-
Depreciation of tangible fixed assets	2,375	2,375
	<u>35,575</u>	<u>17,318</u>
Support costs		
Management		
Postage and stationery	6	-
Other		
Accountancy	960	960
	<u>36,541</u>	<u>18,278</u>
Total resources expended	36,541	18,278
Net (expenditure)/income	<u>(10,425)</u>	<u>5,245</u>