

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

2022 has been a year of change where foundations have been laid to reduce costs of insurance, but also protect users.

The centre fire alarm system was old and becoming increasingly costly to repair with warnings over its use beyond its life span, furthermore the location of the fire panel was too high to enable sufficient access.

Trustees have replaced the fire alarm panel, sounders and lights along with introducing complete new procedures across the centre to fully embed fire safety.

At the same time we have had external CCTV and burglar alarm system installed this will help reduce insurance costs by £80 per year.

Trustees have commenced a multi year upgrade to the centre and have used COVID cash which was unused to have the car park marked out and introduced a 5mph speed limit in the car park.

65 new chairs have arrived for the main hall which are all plastic and easier to clean. The first aid stations at the centre were fully upgraded to ensure all items are in date and ready for users.

The centre's paint work has not lived up to expectations, this could be because more users are using the centre or the quality of the workmanship or paint is not great, trustees will need to have the centre repainted in 2023.

Electricity remained our biggest worry in q4 with some of our users not understanding that the centre is fully electric, we have made our landlord aware of potential challenges in regards to being an all electric centre.

The centre has stopped taking cash payments and has invested in a chip and pin machine for financial control.

Forward looking, our risks are cost of electricity.

Overall trustees are pleased with 2022 and have laid the foundation for investment into the centre for 2023, more users are using the centre and the blend of activities is well received.

FINANCIAL REVIEW

Financial position

At the year end the charity had £32,310 in reserves (2021 - £33,853) .

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 2022

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

Trustees
G Keeling Chair
D J Mote
Mrs A Ward
R Lees (resigned 31/1/22)
H Bodie-Jones
R Weller
A Waydick
Cllr L Howes (appointed 19/5/22)
Cllr P Harman (appointed 19/5/22)

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

Approved by order of the board of trustees on 29 October 2023 and signed on its behalf by:

G Keeling - Trustee

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

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 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

30 October 2023

GREENHITHE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Community Centre		42,698	26,109
Investment income	2	26	7
Other income		100	-
Total		<u>42,824</u>	<u>26,116</u>
EXPENDITURE ON			
Charitable activities			
Community Centre		44,367	35,581
Administration		-	960
Total		<u>44,367</u>	<u>36,541</u>
NET INCOME/(EXPENDITURE)		(1,543)	(10,425)
RECONCILIATION OF FUNDS			
Total funds brought forward		33,853	44,278
TOTAL FUNDS CARRIED FORWARD		<u><u>32,310</u></u>	<u><u>33,853</u></u>

The notes form part of these financial statements

GREENHITHE COMMUNITY ASSOCIATION

BALANCE SHEET
31 DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	8,362	1,538
CURRENT ASSETS			
Debtors	8	3,197	3,636
Cash at bank		22,953	31,831
		<u>26,150</u>	<u>35,467</u>
CREDITORS			
Amounts falling due within one year	9	(2,202)	(3,152)
		<u>23,948</u>	<u>32,315</u>
NET CURRENT ASSETS			
		<u>23,948</u>	<u>32,315</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		32,310	33,853
		<u>32,310</u>	<u>33,853</u>
NET ASSETS		<u>32,310</u>	<u>33,853</u>
FUNDS	10		
Unrestricted funds		32,310	33,853
TOTAL FUNDS		<u>32,310</u>	<u>33,853</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2023 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

	2022	2021
	£	£
Deposit account interest	<u>26</u>	<u>7</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Community Centre	26,109
Investment income	7
Total	<u>26,116</u>
EXPENDITURE ON	
Charitable activities	
Community Centre	35,581
Administration	960
Total	<u>36,541</u>
NET INCOME/(EXPENDITURE)	(10,425)
RECONCILIATION OF FUNDS	
Total funds brought forward	44,278
TOTAL FUNDS CARRIED FORWARD	<u><u>33,853</u></u>

5. INDEPENDENT EXAMINER'S FEE

In respect of the £960 (2021 : £960) payable to the independent examiner for the year, £275 (2021 : £275) is for the independent examination and £685 (2021 : £685) relates to accountancy services.

6. STAFF SALARIES

There were no salaries paid by the charity for the year ended 31st December 2022 (2021 : £0).

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2022	28,427
Additions	10,454
At 31 December 2022	<u>38,881</u>
DEPRECIATION	
At 1 January 2022	26,889
Charge for year	3,630
At 31 December 2022	<u>30,519</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>8,362</u></u>
At 31 December 2021	<u><u>1,538</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	2,551	2,665
Prepayments and accrued income	646	971
	<u>3,197</u>	<u>3,636</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,153	1,800
Other creditors	1,049	1,352
	<u>2,202</u>	<u>3,152</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	33,853	(1,543)	32,310
	<u>33,853</u>	<u>(1,543)</u>	<u>32,310</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	42,824	(44,367)	(1,543)
	<u>42,824</u>	<u>(44,367)</u>	<u>(1,543)</u>

Comparatives for 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>

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	26,116	(36,541)	(10,425)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>26,116</u>	<u>(36,541)</u>	<u>(10,425)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	44,278	(11,968)	32,310
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,278</u>	<u>(11,968)</u>	<u>32,310</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	68,940	(80,908)	(11,968)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>68,940</u>	<u>(80,908)</u>	<u>(11,968)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

GREENHITHE COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	26	7
Charitable activities		
Rental Income	40,031	21,059
Grants	2,667	5,050
	<u>42,698</u>	<u>26,109</u>
Other income		
Other income	100	-
	<u>42,824</u>	<u>26,116</u>
EXPENDITURE		
Charitable activities		
Rates and water	38	1,365
Insurance	1,185	862
Light and heat	2,533	2,016
Telephone	72	116
Advertising	634	77
Cleaning	15,838	12,386
Refuse collection	1,343	1,683
Hygiene	1,128	-
Repairs and maintenance	15,985	12,583
Computer costs	837	2,060
Subscriptions	-	52
Sundry expenses	105	-
Depreciation of tangible fixed assets	3,630	2,375
	<u>43,328</u>	<u>35,575</u>
Support costs		
Management		
Postage and stationery	68	6
Finance		
Bank charges	11	-
Other		
Accountancy	960	960
	<u>44,367</u>	<u>36,541</u>
Total resources expended		
	<u>44,367</u>	<u>36,541</u>
Net expenditure	<u>(1,543)</u>	<u>(10,425)</u>