

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
GREENHITHE COMMUNITY ASSOCIATION

Carleys  
Second Floor South  
The Fitted Rigging House  
The Historic Dockyard  
Chatham  
Kent  
ME4 4TZ

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

# GREENHITHE COMMUNITY ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

The trustees are pleased with 2023 and are confident as we move into 2024 we can continue to invest in the community centre to ensure it remains fit for purpose and reduces operating costs.

The first phase of major upgrades have taken place in 2023 to the committee room, the disabled toilets and the cloakroom area.

The trustees have already seen cost savings in terms of cleaning and heating in these areas.

The trustees have worked extensively with Kent Fire Services in ensuring the centre has robust fire plans and meets all current legislation.

Focus for 2024:

- Increase income
- Upgrade the toilets
- Review overheads

### FINANCIAL REVIEW

Financial position

At the year end the charity had £40,594 in reserves (2022 - £32,310) .

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

Principal address

Greenhithe Community Centre

Alexander Road

Greenhithe

Kent

DA9 9HH

GREENHITHE COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

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Trustees

G Keeling Chair

D J Mote

Mrs A Ward

R Weller

A Waydick

Cllr L Howes

Cllr P Harman

Independent Examiner

Carleys

Second Floor South

The Fitted Rigging House

The Historic Dockyard

Chatham

Kent

ME4 4TZ

Approved by order of the board of trustees on 11 December 2024 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 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Claire M Ralph

Carleys  
Second Floor South  
The Fitted Rigging House  
The Historic Dockyard  
Chatham  
Kent  
ME4 4TZ

6 January 2025

GREENHITHE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Community Centre		37,104	10,000	47,104	42,698
Investment income	2	265	-	265	26
Other income		60	-	60	100
Total		<u>37,429</u>	<u>10,000</u>	<u>47,429</u>	<u>42,824</u>
EXPENDITURE ON					
Charitable activities					
Community Centre		<u>37,145</u>	<u>2,000</u>	<u>39,145</u>	<u>44,367</u>
NET INCOME/(EXPENDITURE)		284	8,000	8,284	(1,543)
RECONCILIATION OF FUNDS					
Total funds brought forward		32,310	-	32,310	33,853
TOTAL FUNDS CARRIED FORWARD		<u><u>32,594</u></u>	<u><u>8,000</u></u>	<u><u>40,594</u></u>	<u><u>32,310</u></u>

The notes form part of these financial statements

GREENHITHE COMMUNITY ASSOCIATION

BALANCE SHEET  
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	22,414	8,000	30,414	8,362
CURRENT ASSETS					
Debtors	8	3,884	-	3,884	3,197
Cash at bank		7,396	-	7,396	22,953
		<u>11,280</u>	<u>-</u>	<u>11,280</u>	<u>26,150</u>
CREDITORS					
Amounts falling due within one year	9	(1,100)	-	(1,100)	(2,202)
		<u>10,180</u>	<u>-</u>	<u>10,180</u>	<u>23,948</u>
NET CURRENT ASSETS					
		<u>10,180</u>	<u>-</u>	<u>10,180</u>	<u>23,948</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		32,594	8,000	40,594	32,310
		<u>32,594</u>	<u>8,000</u>	<u>40,594</u>	<u>32,310</u>
NET ASSETS		<u>32,594</u>	<u>8,000</u>	<u>40,594</u>	<u>32,310</u>
FUNDS	10				
Unrestricted funds				32,594	32,310
Restricted funds				8,000	-
				<u>40,594</u>	<u>32,310</u>
TOTAL FUNDS				<u>40,594</u>	<u>32,310</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2024 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

	2023	2022
	£	£
Deposit account interest	<u>265</u>	<u>26</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.



## 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community Centre	42,698	-	42,698
Investment income	26	-	26
Other income	100	-	100
	<u>42,824</u>	<u>-</u>	<u>42,824</u>
Total			
EXPENDITURE ON			
Charitable activities			
Community Centre	44,367	-	44,367
	<u>44,367</u>	<u>-</u>	<u>44,367</u>
NET INCOME/(EXPENDITURE)	(1,543)	-	(1,543)
RECONCILIATION OF FUNDS			
Total funds brought forward	33,853	-	33,853
	<u>33,853</u>	<u>-</u>	<u>33,853</u>
TOTAL FUNDS CARRIED FORWARD	<u>32,310</u>	<u>-</u>	<u>32,310</u>

## 5. INDEPENDENT EXAMINER'S FEE

In respect of the £990 (2022 : £960) payable to the independent examiner for the year, £295 (2022 : £275) is for the independent examination and £695 (2022 : £685) relates to accountancy services.

## 6. STAFF SALARIES

There were no salaries paid by the charity for the year ended 31st December 2023 (2022 : £0).

## 7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023	38,881
Additions	30,178
	<u>69,059</u>
At 31 December 2023	
DEPRECIATION	
At 1 January 2023	30,519
Charge for year	8,126
	<u>38,645</u>
At 31 December 2023	
NET BOOK VALUE	
At 31 December 2023	<u>30,414</u>
At 31 December 2022	<u>8,362</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023	2022
	£	£
Trade debtors	3,009	2,551
Prepayments and accrued income	875	646
	<u>3,884</u>	<u>3,197</u>

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

	2023	2022
	£	£
Trade creditors	140	1,153
Other creditors	960	1,049
	<u>1,100</u>	<u>2,202</u>

## 10. MOVEMENT IN FUNDS

	At 1.1.23	Net movement	At
	£	in funds	31.12.23
		£	£
Unrestricted funds			
General fund	32,310	284	32,594
Restricted funds			
Refurbishment fund	-	8,000	8,000
	<u>32,310</u>	<u>8,284</u>	<u>40,594</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,429	(37,145)	284
Restricted funds			
Refurbishment fund	10,000	(2,000)	8,000
	<u>47,429</u>	<u>(39,145)</u>	<u>8,284</u>

Comparatives for movement in funds

	At 1.1.22	Net movement	At
	£	in funds	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>

## 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	42,824	(44,367)	(1,543)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>42,824</u>	<u>(44,367)</u>	<u>(1,543)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	33,853	(1,259)	32,594
Restricted funds			
Refurbishment fund	-	8,000	8,000
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>33,853</u>	<u>6,741</u>	<u>40,594</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	80,253	(81,512)	(1,259)
Restricted funds			
Refurbishment fund	10,000	(2,000)	8,000
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>90,253</u>	<u>(83,512)</u>	<u>6,741</u>

Refurbishment Fund

The refurbishment fund is funded by the National Lottery Community Fund to enable the refurbishment of the community centre.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

GREENHITHE COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
Investment income		
Deposit account interest	265	26
Charitable activities		
Rental Income	37,104	40,031
Grants	10,000	2,667
	<u>47,104</u>	<u>42,698</u>
Other income		
Other income	60	100
	<u>47,429</u>	<u>42,824</u>
<b>EXPENDITURE</b>		
Charitable activities		
Rates and water	1,431	38
Insurance	878	1,185
Light and heat	4,930	2,533
Telephone	351	72
Advertising	101	634
Cleaning	13,114	15,838
Refuse collection	1,351	1,343
Hygiene	1,269	1,128
Repairs and maintenance	5,532	15,985
Computer costs	809	837
Sundry expenses	220	105
Depreciation of tangible fixed assets	8,126	3,630
	<u>38,112</u>	<u>43,328</u>
Support costs		
Management		
Postage and stationery	28	68
Finance		
Bank charges	15	11
Other		
Accountancy	990	960
	<u>39,145</u>	<u>44,367</u>
Total resources expended		
	<u>39,145</u>	<u>44,367</u>
Net income/(expenditure)	<u>8,284</u>	<u>(1,543)</u>