

# **St Mary's Eltham Community Centres Association**

**Registered Charity No. 1077280**

**Company Registration No. 3796671**

## **Annual Report and Accounts 2021/22**

**(For the year ended 31 March 2022)**



**St Mary's 180 Eltham High Street**

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## Introduction

Welcome to St Mary's latest Annual Report and Accounts.

We came through the continued uncertainty of COVID-19 in the early part of the year under review and are now seeing group activity and private hire opportunities increasing but not yet at pre-COVID levels, including some very welcome new business.

The last couple of years have not been easy for anyone, but the Board of Trustees and the dedicated team who look after your day-to-day requirements have worked tirelessly to provide the safe and welcoming venues which are a huge part of St Mary's core business.

The Trustees report which follows revisits the highlights of the past year and looks forward to the future. Considering the backdrop, the year provided moments to build on.

This year's Annual General Meeting, to be held at 4pm on Tuesday 18 October 2022, will be the first face-to-face meeting since 2019. We look forward to seeing representatives from as many groups as possible as we look to take St Mary's into the new 2023/27 Business Planning cycle. We look forward to hearing your suggestions and to welcoming some new faces to the Board.

With half the new financial year behind us, 2022/23 has already given us a successful first Community Open Day. With the feedback received, 2023 plans are already being discussed to bring together an even better representation of St Mary's diverse culture.

Thank you all for your continued support through the recent difficult times; we look forward to continuing our journey together to make St Mary's the community-focussed organisation Eltham needs.

# Trustees' report

## A review of 2021/22

An early highlight in a difficult year was St Mary's reopening in April 2021 after the enforced closure caused by the COVID-19 pandemic. Restrictions remained in place for much of the year with extra hygiene measures, including the wearing of face masks unless exempt, appropriate social distancing and sanitiser or hand washing facilities provided. We welcomed some groups back quite quickly but the majority played it safe by delaying their return until after the Prime Minister announced the lifting of lockdown in the autumn. However, St Mary's continued to follow Government Coronavirus guidelines throughout.

With the greater freedom afforded by the various stages of lockdown, looking after our mental health and wellbeing became of prime importance. By the time we had reached September 2021, St Mary's was in touch with the majority of groups to discuss their plans for returning to face-to-face meetings after the long enforced absence. Some were still wary of returning, and remained so for a while, but many had either returned or were planning to return and this was a turning point in our fortunes as the Government Furlough grant scheme, which had largely kept St Mary's afloat during lockdown, was soon to end. The end of Furlough also saw the St Mary's Management and Admin teams again working from the office.

The annual £60 affiliation fee was reduced by £5 monthly to recognise some groups were less comfortable about returning than others; the discount applied until September 2021.

Moving away from the difficulties caused by the pandemic. St Mary's new website went live in May 2021. It has since proved to be a definite improvement on the previous one and has become a valuable resource for users and an effective marketing and communication tool for St Mary's. Before the year under review ended, the St Mary's office had begun receiving enquiries about arranging future family and wedding parties.

In July 2021 we received good news about an application made to the Greenwich Neighbourhood Growth Fund (GNGF) for a grant to install Wi-Fi in all our buildings. The work was completed before Christmas and groups are now enjoying the benefit, with some setting up Zoom video links so members unable to join meetings in person could take part virtually.

We were also successful in obtaining a GNGF grant to refurbish the toilets at Progress Hall and Lionel Road but our search for a contractor to undertake the works within the grant budget proved difficult and remains ongoing.

The 2020/21 Annual General Meeting (AGM) took place in November 2021. Due to continuing uncertainty caused by COVID, the meeting was held on Zoom, but with a disappointing attendance. The meeting was non-

controversial. At the Board of Trustees' first meeting after the AGM, Bob Treacher and Julian Bartlett were again voted as Chair and Vice Chair respectively with Julia Gale continuing in her role as Treasurer. More detail about Board membership is provided later in this Annual Report.

'Digital frailty' is a term heard too often and St Mary's tried to make a difference by participating in Royal Greenwich council's 'Loan and Learn' scheme, a Community Champions initiative designed to improve digital access and skills. However, take up was not as good as we hoped. During the year several free local digital training courses were advertised designed to build confidence when using computers and the Internet, but we are unaware of how many affiliated group members took advantage of these courses.

Our Chair Bob Treacher introduced the monthly newsletter after being elected in 2019. He believed it was a way of keeping groups connected. Little did he know at that time how important the newsletter would become, being St Mary's only real contact with groups during the following year. 11 newsletters were issued to groups in 2021/22.

During the year St Mary's signed up to the council's Equality and Equity Charter. The Board believed it was appropriate to do so as St Mary's actively pursues a policy designed to recognise, value and celebrate diversity, challenge discrimination and promote inclusion, participation and equal access to our buildings and facilities.

Members will be aware the idea of an Open Day at St Mary's had been on hold for a couple of years due to the Coronavirus pandemic. In February 2022, the Board were finally able to start the detailed planning.

As the year drew to a close, the Board carried out a full assessment appraisal of the risks to the organisation; risks to funding constituted the greatest threat, while attracting enough trustees to join the Board has become an unexpected on-going challenge. The Board also reviewed St Mary's Health and Safety policy, among others, and agreed a series of key dates for maintenance and fire safety procedures. New business opportunities were also beginning to grow.

The Board agreed to freeze 2022/23 affiliation fees and prices, and private hire prices, to encourage growth, and kept a close eye on St Mary's finances during an uncertain twelve months. At the year end, as you will see from the accompanying financial report, the close scrutiny paid off as St Mary's achieved a surplus, mainly due to the welcome receipt of Government and council grants.

## **Moving forward - 2022/23**

We are, of course, already part way through the year as this Annual Report commentary is written. As a charity we realise the difficulties of the last two and a half years will have a knock-on effect on St Mary's finances and activities for probably another couple of years, but the greener shoots have started to appear. Coronavirus has become a part of everyday life, but with numbers falling and the success of the vaccination programme it is hoped there will be no return to the restrictions we had to learn to live with.

The Board is hoping the new website and an increased presence on the Twitter, Instagram and Facebook social media platforms will help to generate more awareness of St Mary's as a community hub. This will lead to an increase in the number of affiliated groups using our buildings and facilities. St Mary's remains proud to provide safe and welcome venues for affiliated local groups who wish to meet for education, recreation, health and well-being and social welfare purposes. We also want to see a growth in new private hire opportunities, for example business meetings and traditional family celebrations. There is already promising news on the social media front and we are beginning to see fresh bookings, including the very popular Royal Greenwich 'Benefits Advice Hub'. These healthy green shoots are very welcome and will be pursued and developed.

The long-awaited Open Day, opened by Leo Fletcher the Mayor of Royal Greenwich and supported by a cross-section of groups, was quite a success for a first-time event. The Board has already reviewed the events of the day with the help of some valuable feedback from the participants, and we hope for a bigger, better event with more publicity and greater group participation in 2023.

Holding a quiz night, an initiative for bringing community groups together, was another casualty of the pandemic. The Board will be hoping arrangements can be made to resurrect this idea during the course of the coming year.

We unanimously agreed it was right to return to a face-to-face AGM in October 2022. We look forward to seeing representatives from as many groups as possible and we intend to bring back the after-AGM buffet!

The Board will be hoping for a satisfactory outcome to several ongoing maintenance issues, two of which were referred to last year. There have been long-standing boiler issues, particularly at Progress Hall, which has led to some groups cancelling their meetings because the building is too cold during winter months. We regret this. There has been ongoing dialogue with Royal Greenwich council but replacement of the boilers now come under their climate change agenda and the move to a carbon neutral technology by 2030. We hope to be able to explain what this means in terms of replacing the boilers at Progress Hall and St Mary's at the AGM.

The long awaited work to refurbish the toilets at Progress Hall and Lionel Road is also ongoing because quotes received from contractors were far in excess of the grant available. The matter is with the council with a request to spend some of the grant on redecoration. An update will be provided at the AGM.

Works to remove the cooker at Lionel Road and the installation of a cooker extractor at Progress Hall have now been taken on by the council but we wait to hear when the works will be carried out.

As a Board there are three things we would really appreciate your help with. We need -

- i) more volunteers to join us on the Board, particularly from affiliated groups
- ii) more group input to monthly newsletters, and
- iii) more details about your group and a contact number for the website

If you can help, please contact [admin@stmarys-eltham.co.uk](mailto:admin@stmarys-eltham.co.uk). Thank you.

We continue to remain committed to the Service Delivery Plan agreed with Royal Greenwich Council until 31 March 2023, and are hopeful of a satisfactory level of funding resulting from submission of our 2023/27 Business Plan. This will enable St Mary's to continue reaching out to the community and help reduce isolation and provide support to groups.

We will also retain our close ties with the Federation of Greenwich Community Centres for the benefit of our community, with closer working for mutual benefits, the sharing of best practice, ideas and to promote cooperation.

Finally, we have accepted it may take a couple more years before we return to pre-pandemic stability, but we are now providing a full service to groups thanks to our dedicated and hard-working staff and are actively promoting St Mary's to attract more business.

As a Board of Trustees will always make decisions which are appropriate and in the best interests of St Mary's and look forward to your continued support.

## Public benefit

All our activities are undertaken to further our charitable purposes for the public benefit. The Board has regard to the Charity Commission's guidance on public benefit throughout the year when approving St Mary's activities.

*Our mission is to encourage community cohesion by helping develop to develop groups and activities which are open to all our community; providing affordable and welcoming venues; supporting and working with other local partners in order to contribute to our vision for Eltham which is a community that feels connected, is culturally vibrant and inclusive.*

St Mary's works towards achieving this mission as follows:

**a) building community involvement / cohesion by:**

- supporting existing groups and encouraging new groups which engage local people in educational, leisure, health and social welfare activities
- hosting family events - wedding receptions, parties and life celebrations
- hiring venues to local businesses, voluntary and public sector for meetings/ training
- supporting local democracy by providing accommodation for MP and Councillor surgeries, community consultations and polling stations for elections
- providing community signposting, advice and literature

**b) working with local agencies to enhance the quality of life for Eltham residents. These include the Eltham Town Centre Partnership, NHS Greenwich, Active for Health, The Federation of Greenwich Community Centres**

**c) managing and having responsibility for internal maintenance and decoration, furnishing and security of five buildings under Tenancy at Will Agreements with the Royal Borough of Greenwich**

**d) contributing to local emergency recovery services by providing our buildings as emergency centres. We hold disaster support supplies at the St Mary's Centre in Eltham High Street.**

## Governance

St Mary's Community Centres Association is a registered charity and a company limited by guarantee.

Registered charity number: 1077280

Registered company number: 3796671

**Registered office:** 180 Eltham High Street, Eltham, London SE9 1BJ

**Accountants:** Michael Adamson & Co., 21 The Drive, Hullbridge, Essex SS5 6LZ

### Our bankers:

Unity Trust Bank	Aldermore Bank
Nine Brindley Place	Apex Plaza
6 Broad Street	Forbury Road
Birmingham	Reading
B1 2BH	RG1 1AX

United Trust Bank	Cambridge & Counties Bank	Redwood Bank Ltd
1 Ropemaker Street	Charnwood Court	The Nexus Building
London	5B New Walk	Broadway
EC2Y 9AW	Leicester	Letchworth Garden City
	LE1 6TE	SG6 3TA

The purpose of St Mary's is set out in our Articles as follows:

*(a) To promote for the benefit of the people of the area without distinction of sex, sexual orientation, race, age, disability or of political, religious or other opinions, by associating together those people, the local authorities, voluntary and other organisations in a common effort to advance education, citizenship, community development and social cohesion and to provide facilities for recreation, leisure and community activity with the objects of improving the conditions of life for those people;*

*(b) To establish, or secure the establishment of, community centres and to maintain and manage these whether alone or in co-operation with any local authorities or other persons or bodies in furtherance of these objects.*

## **Our venues**

St Mary's Community Centre, 180 Eltham High Street, Eltham SE9 1BJ

Anstridge Hall, Anstridge Road, Eltham SE9 2LL

Flintmill Hall, Flintmill Crescent, Kidbrooke SE3 8LU

Lionel Road Hall, 540 Westhorpe Avenue, Eltham SE9 6DH

Progress Hall, Admiral Seymour Road, Eltham SE9 1SL

## **Board of Directors**

Under St Mary's Articles, which govern the relationship between the Board of Directors and members, and subject to certain matters which are reserved to members who attend the Annual General Meeting (AGM), the St Mary's Board holds all of the charity's powers and authorities.

The Board met eight times in 2021/22.

### **Board membership 2021/22**

The St Mary's Board can consist of a maximum of 12 trustees, elected by members at the AGM, but in recent years it has not proved easy to attract new members. In 2021/22 the Board had a maximum of nine members. Following the resignation of Mr Deonarine Singh in May 2021 on health grounds, the Board lost two further long standing members during the year - Mrs Deana Jobling left for personal reasons in October 2021 and Mrs Beryl Griffin left on health grounds in November 2021.

Mrs Milena Mitova joined the Board in January 2022 but despite advertising the Board vacancies in the monthly newsletter, no-one had come forward prior to the Annual Report being approved by the Board.

Even with a reduced membership, the Board successfully dealt with a wide range of financial, administrative and policy business at its meetings. It is hoped several volunteers with an interest in the community will come forward at the AGM to bring their experience and help even out the workload on current Board members.

One third of the Board must stand for re-election at each AGM. Every endeavour shall be made to ensure the Board of Directors includes at least two Full Members, and for Affiliated Group Member representatives to make up over half the Board.

The trustees, who are also Directors under company law, and who served during the year, are listed below –

## **Board of Directors/Trustees**

Mr Bob Treacher, Chair, Affiliated Group member  
Mr Julian Bartlett, Vice Chair, Independent member  
Ms Julia Gale, Treasurer, Independent member  
Mrs Beryl Griffin, Affiliated Group member (Retired from the Board 16 November 2021)  
Mrs Deana Jobling, Affiliated Group member (Resigned 7 October 2021)  
Mrs Shaheen Westcombe MBE, Affiliated member  
Mrs Marian McGuigan, Affiliated member  
Mrs Bee Twidale, Affiliated member  
Mrs Milena Mitova, Independent member (Joined 31 January 2022)

**Company Secretary:** Mr Patrick O'Sullivan (Centre Director)

**Patron:** Mrs Judy Smith MBE

## **Risk management**

The trustees actively review the major risks which St Mary's faces on a regular basis and believe maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees are satisfied adequate Health and Safety and Risk Management policies and procedures, Employers and Public Liability Insurance are in place. The trustees have also examined other operational and business risks faced by the charity and it can be confirmed they have established systems to mitigate any significant risk.

## **Independent examiners**

A resolution proposing Michael Adamson and Co. to be re-appointed as independent examiners of the charity for the year 2021/22 was put to the membership at the 2021 AGM and unanimously agreed.

## **Small company special provisions**

The report of the Board of Trustees has been prepared in accordance with the Charities SORP (FRS 102) and with the Charities Act 2011.

## **Financial Review**

St Mary's activity for the year with Affiliated and Private Hire ended with a surplus of £35,288. This was largely due to the receipt of Government grant income. Without this we would not have been in such a good position.

St Mary's Reserves are detailed on p 21 and stand at £386,228. The bulk is our Statutory Reserve which we are required to have by law and we are pleased to report we are meeting our requirements. The majority of reserves cover our obligation for winding up and meeting any of the predictable associated costs. We also have reserves to cover emergency repairs to the inside of the halls.

The trustees are happy with the reported accounts for 2021/22.

### **Approval**

This report was approved by the Board of Trustees and signed on its behalf on 2022.

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**Bob Treacher, Chair**

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**Julian Bartlett, Vice Chair**

## **Statement of trustees' responsibilities**

The trustees are required by law to prepare financial statements for each year which give a true and fair view of the financial activities of St Mary's and its financial position at the end of the year.

In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Make judgements and estimates that are reasonable and prudent;
3. State whether policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
4. Prepare the financial statements on a going concern basis unless it is inappropriate to assume the charity will continue in operation.

## **Report of the Independent Examiners to the Members St Mary's Eltham Community Centres Association**

We have examined the financial statements on pages 10 to 20 for the year ended 31 March 2022, which have been prepared under the accounting policies set out on page 14.

### **Respective responsibilities of the trustees and examiners**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts under section 142 of the Charities Act;
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- \* to state whether particular matters have come to our attention.

### **Basis of independent examiners' report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Adamson and Co  
Chartered Accountants

21 The Drive  
Hullbridge  
Hockley  
Essex SS5 6LZ

Date :

**St Mary's Eltham Community Centres Association**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
		£	£		£	£
<b>Income and expenditure</b>						
<b>Incoming resources</b>						
Income from use of facilities and catering	4	117,423	-	-	117,423	22,313
Grants and donations receivable	2	95,818	-	59,815	155,633	267,932
Investment income	3	2,659	-	-	2,659	2,151
<b>Total incoming resources</b>		<b>215,900</b>	<b>-</b>	<b>59,815</b>	<b>275,715</b>	<b>292,396</b>
<b>Resources expended</b>						
<b>Cost of generating funds</b>						
Direct charitable expenditure	5	189,244	-	50,533	239,777	214,297
Governance costs	6	650	-	-	650	600
<b>Total expenditure</b>		<b>189,894</b>	<b>-</b>	<b>50,533</b>	<b>240,427</b>	<b>214,897</b>
<b>Net incoming resources for the year</b>		<b>26,006</b>	<b>-</b>	<b>9,282</b>	<b>35,288</b>	<b>77,499</b>
<b>Reconciliation of movement of funds</b>						
Net incoming resources before other recognised gains -						
net movement in funds	7	26,006	-	9,282	35,288	77,499
Transfers		(4,309)	4,309	-	-	-
Total funds brought forward		135,601	205,864	9,475	350,940	273,441
<b>Total funds carried forward</b>		<b>157,298</b>	<b>210,173</b>	<b>18,757</b>	<b>386,228</b>	<b>350,940</b>
<b>Allocation of assets</b>						
Tangible assets		-	5,785	157	5,942	1,476
Current assets		163,966	204,388	18,600	386,954	354,695
Current liabilities		(6,668)	-	-	(6,668)	(5,231)
		157,298	210,173	18,757	386,228	350,940

The net incoming resources for the year represents the total recognised gains for the period.

None of the charity's activities were aquired or discontinued during the year.

The attached notes form part of the accounts

**St Mary's Eltham Community Centres Association**  
**Comparative Statement of financial activities**  
**for the year ended 31 March 2021**

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2021
		£	£		£
<b>Income and expenditure</b>					
<b>Incoming resources</b>					
Income from use of facilities and catering	4	22,313	-	-	22,313
Grants and donations receivable	2	218,632	-	49,300	267,932
Investment income	3	2,151	-	-	2,151
<b>Total incoming resources</b>		<b>243,096</b>	<b>-</b>	<b>49,300</b>	<b>292,396</b>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Direct charitable expenditure	5	174,278	-	40,019	214,297
Governance costs	6	600	-	-	600
<b>Total expenditure</b>		<b>174,878</b>	<b>-</b>	<b>40,019</b>	<b>214,897</b>
<b>Net incoming resources for the year</b>		<b>68,218</b>	<b>-</b>	<b>9,281</b>	<b>77,499</b>
<b>Statement of other recognised gains and losses</b>					
Net incoming resources before other recognised gains -					
net movement in funds	7	68,218	-	9,281	77,499
Transfers		163	(163)	-	-
Total funds brought forward		67,220	206,027	194	273,441
<b>Total funds carried forward</b>		<b>135,601</b>	<b>205,864</b>	<b>9,475</b>	<b>350,940</b>
<b>Allocation of assets</b>					
Tangible assets		-	1,301	175	1,476
Current assets		140,832	204,563	9,300	354,695
Current liabilities		(5,231)	-	-	(5,231)
		135,601	205,864	9,475	350,940

The net incoming resources for the year represents the total recognised gains for the period.

None of the charity's activities were acquired or discontinued during the year.

The attached notes form part of the accounts

**St Mary's Eltham Community Centres Association**  
**Balance Sheet**  
**as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
	9	5,942	1,476
<b>Current assets</b>			
Debtors	10	3,926	233
Cash at bank and in hand		383,028	354,462
		<u>386,954</u>	<u>354,695</u>
<b>Creditors: amounts falling due within one year</b>			
	11	(6,668)	(5,231)
<b>Net current assets</b>		<u>380,286</u>	<u>349,464</u>
<b>Net assets</b>		<u>386,228</u>	<u>350,940</u>
<b>Reserves</b>			
Accumulated fund	12	386,228	350,940
		<u>386,228</u>	<u>350,940</u>

The board of trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The board of trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of trustees on  
and signed on their behalf

**Ms J. Gale**

**Mr B Treacher**

The attached notes form part of the accounts

**St Mary's Eltham Community Centres Association**  
**Cash Flow Statement**  
**for the year ended 31 March 2022**

	Notes	Total funds 2022 £	Total funds 2021 £
<b>Net cash generated from operating activities</b>	13	31,034	62,469
<b>Cash flows from investing activities</b>			
Interest received	3	2,659	2,151
Purchase of fixed assets		(5,127)	-
<b>Change in cash and cash equivalents in the period</b>		<u>28,566</u>	<u>64,620</u>
Cash and cash equivalents brought forward		<u>354,462</u>	<u>289,842</u>
<b>Cash and cash equivalents carried forward</b>		<u>383,028</u>	<u>354,462</u>
Consisting of:			
Cash at bank and in hand		<u>383,028</u>	<u>354,462</u>

The attached notes form part of the accounts

**St Mary's Eltham Community Centres Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation of accounts***

The financial statements have been prepared under the historical cost convention, and are in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor
- Designated funds are unrestricted funds held in contingency

***Incoming resources***

Voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then income is deferred. The income from fees is recorded gross.

***Grants receivable***

Grants receivable are recorded on the accruals basis

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities have been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

***Depreciation***

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all fixed assets at rates calculated to write off the cost over their useful economic lives as follow:

Furniture and equipment	10% reducing balance
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***Governance costs***

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

***Value added tax***

Value added tax is not recoverable by the charity, and as such is included in the relevant cost in the Statement of Financial Activities.

***Pensions***

The company operates a defined benefit contribution scheme operated by the Royal Borough of Greenwich. Under FRS 102, as this is a multi-employer scheme and it is not possible to identify the share of the underlying assets and liabilities belonging to the charity, the scheme is treated as a defined contribution pension scheme for the purposes of the accounts. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**St Mary's Eltham Community Centres Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**Financial instruments**

Basic financial assets and liabilities are initially recognised as the amount receivable or payable including any related transaction costs and subsequently under the effective interest method. There are no non-basic financial instruments.

**2 Grants receivable and donations**

	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
General (page 19)	59,815	95,818	155,633	267,932
	<u>59,815</u>	<u>95,818</u>	<u>155,633</u>	<u>267,932</u>

**3 Investment income**

	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
General (page 19)	-	2,659	2,659	2,151
	<u>-</u>	<u>2,659</u>	<u>2,659</u>	<u>2,151</u>

**4 Other incoming resources**

	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
General (page 19)	-	117,423	117,423	22,313
Media Resources (page 20)	-	-	-	-
	<u>-</u>	<u>117,423</u>	<u>117,423</u>	<u>22,313</u>

**5 Direct charitable expenditure**

	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
General (page 19)	50,515	189,244	239,759	214,278
Media Resources (page 20)	18	-	18	19
	<u>50,533</u>	<u>189,244</u>	<u>239,777</u>	<u>214,297</u>

**6 Governance costs**

	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
General (page 19)	-	650	650	600
	<u>-</u>	<u>650</u>	<u>650</u>	<u>600</u>

**St Mary's Eltham Community Centres Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**7 Net movement in funds for the year**

	<u>2022</u>	<u>2021</u>
	£	£
The net movement is after charging:		
Depreciation of tangible fixed assets	661	163
Independent Examiner's fee	650	600

**8 Staff costs**

No remuneration was paid to trustees. The staff costs of the remaining staff were:

	<u>2022</u>	<u>2021</u>
	£	£
Wages and salaries	166,670	165,178
Social security costs	8,385	7,784
Pension costs	26,415	24,312
	<u>201,470</u>	<u>197,274</u>

The average weekly number of staff employed, calculated as full time equivalents during the year was as follows:

	<u>2022</u>	<u>2021</u>
	FTE	FTE
Direct charitable work	7	7
Governance	-	-
	<u>7</u>	<u>7</u>

No employee received remuneration over £60,000 in the year.

Remuneration to key management personnel in the year amounted to £58,221 (2021 : £53,829).

**9 Tangible fixed assets**

	Furniture and equipment General £	Furniture and equipment Media Resources £	Total £
<b>Cost</b>			
At 1 April 2021	36,886	7,922	44,808
Additions	5,127	-	5,127
At 31 March 2022	<u>42,013</u>	<u>7,922</u>	<u>49,935</u>
<b>Depreciation</b>			
At 1 April 2021	35,585	7,747	43,332
Charge for the year	643	18	661
At 31 March 2022	<u>36,228</u>	<u>7,765</u>	<u>43,993</u>
<b>Net book value</b>			
At 31 March 2021	<u>1,301</u>	<u>175</u>	<u>1,476</u>
At 31 March 2022	<u>5,785</u>	<u>157</u>	<u>5,942</u>

**St Mary's Eltham Community Centres Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**10 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u>3,926</u>	<u>233</u>

**11 Creditors : amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,868	4,481
Accruals	800	750
	<u>6,668</u>	<u>5,231</u>

**12 Accumulated fund**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1 April 2021	350,940	273,441
Retained surplus	35,288	77,499
At 31 March 2022	<u>386,228</u>	<u>350,940</u>

St. Mary's meets statutory obligations to hold minimum reserves to cover 3 months running costs in the event of winding down the Association.

**Accumulated fund 2021/22**

	<b>Restricted</b>	<b>Designated</b>	<b>Unrestricted</b>
Statutory reserves	-	174,388	-
Long Term Sickness Fund	-	10,000	-
Development fund	-	20,000	-
Fixed Assets	-	5,785	-
Media Resources	157	-	-
Friends of St Mary's	-	-	-
General Reserve - general account balance	18,600	-	157,298
	<u>18,757</u>	<u>210,173</u>	<u>157,298</u>

**Accumulated fund 2020/21**

	<b>Restricted</b>	<b>Designated</b>	<b>Unrestricted</b>
Statutory reserves	-	174,388	-
Long Term Sickness Fund	-	10,000	-
Development fund	-	20,000	-
Fixed Assets	-	1,476	-
Media Resources	175	-	-
Friends of St Mary's	-	-	-
General Reserve - general account balance	9,300	-	135,601
	<u>9,475</u>	<u>205,864</u>	<u>135,601</u>

**St Mary's Eltham Community Centres Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**13 Reconciliation of net movements in funds to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net movement in funds	35,288	77,499
Add back depreciation	661	163
Less interest received	(2,659)	(2,151)
Decrease / (increase) in debtors	(3,693)	4,111
Increase / (decrease) in creditors	1,437	(17,153)
Net cash generated from operating activities	<u>31,034</u>	<u>62,469</u>

**St Mary's Eltham Community Centres Association  
General Income and Expenditure account  
for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Income from use of facilities and catering</b>		
Affiliation fees	1,735	165
Hire fees - affiliated	18,835	1,153
Hire fees - other	94,328	20,605
Catering income	1,280	-
Sundry income	1,245	390
	<u>117,423</u>	<u>22,313</u>
<b>Grants</b>		
<b>Restricted</b>		
Royal Borough of Greenwich core funding	40,000	40,000
Royal Borough of Greenwich GNGF	19,815	9,300
	<u>59,815</u>	<u>49,300</u>
<b>Unrestricted</b>		
Royal Borough of Greenwich business support	53,335	107,924
HMRC Job Retention Scheme	42,483	110,708
	<u>95,818</u>	<u>218,632</u>
<b>Total grants</b>	<u>155,633</u>	<u>267,932</u>
<b>Investment income</b>		
Interest receivable	2,659	2,151
<b>Media Resources (page 20)</b>	(18)	(19)
	<u>2,641</u>	<u>2,132</u>
<b>Total income</b>	<u>275,697</u>	<u>292,377</u>
<b>EXPENSES</b>		
<b>Direct Charitable Expenses</b>		
Catering expenses	336	-
Wages and salaries	175,055	172,962
Pension costs	26,415	24,312
Staff travel	1,120	799
Water Rates	1,802	2,596
Light and heat	10,846	4,610
Cleaning	1,798	917
Telephone and fax	1,806	1,138
Stationery, postage and printing	929	488
Subscriptions	60	38
Sundry expenses	393	151
Wireless network installation	10,731	-
Property repairs	-	112
Repairs and maintenance	2,787	1,545
Depreciation	643	144
Insurance	2,602	2,720
Payroll fees	732	681
Advertising	1,704	1,065
	<u>239,759</u>	<u>214,278</u>
<b>Governance costs</b>		
Independent examiners fees	650	600
	<u>650</u>	<u>600</u>
<b>Total expenses</b>	<u>240,409</u>	<u>214,878</u>
<b>Surplus for year</b>	<u>35,288</u>	<u>77,499</u>

**St Mary's Eltham Community Centres Association  
Media Resources Income and Expenditure account  
for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	<u>          </u>	<u>          </u>
	<u>          -</u>	<u>          -</u>
<b>Direct Charitable Expenses</b>		
Depreciation	<u>          18</u>	<u>          19</u>
	<u>          18</u>	<u>          19</u>
<b>(Deficit) for year</b>	<u>          (18)</u>	<u>          (19)</u>