REGISTERED CHARITY NUMBER: 308326

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

GREENHITHE COMMUNITY ASSOCIATION

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

GREENHITHE COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 Charity's Annual Income increased by 35% leaving 2025 on £50,948 which is an incredible achievement that the Board are very pleased with and shows a long term future ahead, with income generated the Hall Hire, events, donations and grants. Expenditure was carefully managed, particularly in response to rising operating costs. The Trustees maintain a reserves policy to ensure financial resilience.

Looking ahead, the Association aims to expand its activities, improve facilities and secure additional funding to support its long-term sustainability which include becoming a modern eco-friendly Community Venue.

FINANCIAL REVIEW

Financial position

At the year end the charity had £40,589 in reserves (2024 - £34,570) .

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

Trustees

G Keeling (resigned 15/9/26)
D J Mote
Mrs A Ward (resigned 24/1/25)
R Weller (resigned 1/12/25)
A Waydick (resigned 1/12/25)
Cllr L Howes (resigned 25/1/25)
M Johnson (appointed 9/1/25) (resigned 10/5/26)
R Foster (appointed 9/1/25) (resigned 10/5/26)
L Spaticchia Chair (appointed 9/1/25)
K Spaticchia (appointed 6/8/25)

REFERENCE AND ADMINISTRATIVE DETAILS

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 26 October 2026 and signed on its behalf by:

L Spaticchia - Trustee

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 2025.

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

26 October 2026

GREENHITHE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Community Centre		50,786	-	50,786	37,433
Investment income	2	162	-	162	119
Total		50,948	-	50,948	37,552
EXPENDITURE ON					
Charitable activities					
Community Centre		42,929	2,000	44,929	43,576
NET INCOME/(EXPENDITURE)		8,019	(2,000)	6,019	(6,024)
RECONCILIATION OF FUNDS					
Total funds brought forward		28,570	6,000	34,570	40,594
TOTAL FUNDS CARRIED FORWARD		36,589	4,000	40,589	34,570

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	12,955	4,000	16,955	22,288
CURRENT ASSETS					
Debtors	8	5,990	-	5,990	5,840
Cash at bank and in hand		23,157	-	23,157	8,351
		29,147	-	29,147	14,191
CREDITORS					
Amounts falling due within one year	9	(5,513)	-	(5,513)	(1,909)
NET CURRENT ASSETS		23,634	-	23,634	12,282
TOTAL ASSETS LESS CURRENT LIABILITIES		36,589	4,000	40,589	34,570
NET ASSETS		36,589	4,000	40,589	34,570
FUNDS	10				
Unrestricted funds				36,589	28,570
Restricted funds				4,000	6,000
TOTAL FUNDS				40,589	34,570

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2026 and were signed on its behalf by:

L Spaticchia - Trustee

The notes form part of these financial statements

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

	2025	2024
	£	£
Deposit account interest	162	119

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees expenses of £263.38 were paid during the year ended 31st December 2025 (2024 : £0).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community Centre	37,433	-	37,433
Investment income	119	-	119
Total	37,552	-	37,552
EXPENDITURE ON			
Charitable activities			
Community Centre	41,576	2,000	43,576
NET INCOME/(EXPENDITURE)	(4,024)	(2,000)	(6,024)
RECONCILIATION OF FUNDS			
Total funds brought forward	32,594	8,000	40,594
TOTAL FUNDS CARRIED FORWARD	28,570	6,000	34,570

5. INDEPENDENT EXAMINER'S FEE

In respect of the £1,080 (2024 : £1,080) payable to the independent examiner for the year, £310 (2024 : £310) is for the independent examination and £770 (2024 : £770) relates to accountancy services.

6. STAFF SALARIES

There were no salaries paid by the charity for the year ended 31st December 2025 (2024 : £0).

continued...

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025	69,059
Additions	3,491
Disposals	(272)
At 31 December 2025	72,278
DEPRECIATION	
At 1 January 2025	46,771
Charge for year	8,824
Eliminated on disposal	(272)
At 31 December 2025	55,323
NET BOOK VALUE	
At 31 December 2025	16,955
At 31 December 2024	22,288

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,137	3,340
Prepayments and accrued income	853	2,500
	5,990	5,840

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	4,099	397
Other creditors	1,414	1,512
	5,513	1,909

10. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	28,570	8,019	36,589
Restricted funds			
Refurbishment fund	6,000	(2,000)	4,000
TOTAL FUNDS	34,570	6,019	40,589

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,948	(42,929)	8,019
Restricted funds			
Refurbishment fund	-	(2,000)	(2,000)
TOTAL FUNDS	50,948	(44,929)	6,019

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	32,594	(4,024)	28,570
Restricted fund			
Refurbishment fund	8,000	(2,000)	6,000
TOTAL FUNDS	40,594	(6,024)	34,570

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	37,552	(41,576)	(4,024)
Restricted fund			
Refurbishment fund	-	(2,000)	(2,000)
TOTAL FUNDS	37,552	(43,576)	(6,024)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	32,594	3,995	36,589
Restricted fund			
Refurbishment fund	8,000	(4,000)	4,000
TOTAL FUNDS	40,594	(5)	40,589

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	88,500	(84,505)	3,995
Restricted fund			
Refurbishment fund	-	(4,000)	(4,000)
TOTAL FUNDS	88,500	(88,505)	(5)

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

During the year the charity purchased goods and services amounting to £1,407 from LLS Investments Ltd, a company in which L Spaticchia and K Spaticchia are directors and L Spaticchia is a shareholder.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	162	119
Charitable activities		
Rental Income	50,786	36,433
Grants	-	1,000
	50,786	37,433
Total incoming resources	50,948	37,552
EXPENDITURE		
Charitable activities		
Rates and water	488	2,338
Insurance	1,122	878
Light and heat	4,671	1,561
Telephone	536	463
Cleaning	18,133	16,175
Refuse collection	1,100	1,606
Hygiene	1,459	1,269
Repairs and maintenance	5,477	9,416
Computer costs	796	650
Sundry expenses	611	9
Depreciation of tangible fixed assets	8,824	8,126
	43,217	42,491
Support costs		
Management		
Postage and stationery	625	-
Finance		
Bank charges	7	5
Other		
Accountancy	1,080	1,080
Total resources expended	44,929	43,576
Net income/(expenditure)	6,019	(6,024)