

MOTTINGHAM COMMUNITY ASSOCIATION

A Company Limited by Guarantee

Charity Registration No. 1131140 (England)
Company Registration No. 06916416 (England)

Trustees' Report and Financial Statements For The Year Ended 31 March 2023

**Mottingham Community Association
Trustees' Report and Financial Statements
For The Year Ended 31 March 2023**

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**Mottingham Community Association
Company Information
For The Year Ended 31 March 2023**

Trustees	Mr. Roy Brewer (Chair) Mrs. Dawn Brewer Mrs. Alison Boyd Mrs. Jennifer Millen Mrs. Agostina Foti
Status	The Company's governing document is its Memorandum and Articles of Association dated 27 May 2009
Company Number	06916416
Charity Number	1131140
Registered Office	Mottingham Community Centre Kimmeridge Road Mottingham, London SE9 4EB
Accountants	GWB Accountants 334 Green Lane New Eltham London SE9 3TH

**Mottingham Community Association
Trustees' Report
For The Year Ended 31 March 2023**

The Trustees present their report and the financial statements for the year ended 31 March 2023. This is a director's report required by s417 of the Companies Act 2006 and all of the trustees are directors. This Trustees report and the associated Financial Statements have been prepared in accordance with guidance for preparing Charity Accounts and Reports presented in "Accounts and Reporting by charities: Statement of Recommended practice" and are therefore in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102, effective 1 January 2019) together with The Companies Act 2006 and the requirements of the Memorandum & Articles of Association.

Status

The Company is limited by guarantee and has charitable status. It has a Memorandum & Articles of Association as its governing document.

The Trustees who held office during the year were as follows:

Mr Roy Brewer
Mrs. Dawn Brewer
Mrs. Alison Boyd
Mrs. Jennifer Millen
Mrs. Agostina Foti

Structure, Governance and Management

The association is run and managed by its Trustees with the help of part time staff.

Trustees are appointed by a majority vote of the existing Trustees. Appropriate training and support is provided to new Trustees adapting to their role.

Objectives and Activities:

The aims and objectives of the charity are:

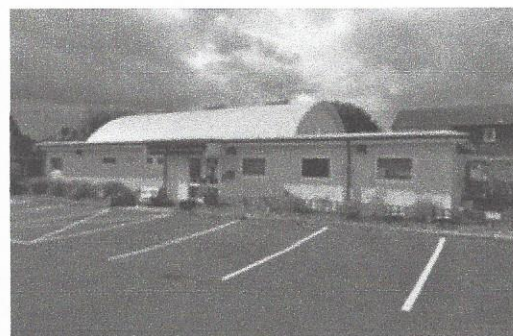
To benefit the residents of Mottingham and the neighbourhood without distinction of sex, sexual orientation, race, political or other opinions, by associating together the said residents and local authorities, voluntary and other organisations, in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the residents.

Review of Activities and performance

Mottingham Community Centre has had a continual increase in the numbers of regular hirers. This includes the introduction of the Little Crocs soft football class in the main hall which we hope will help young children in the community develop an interest in sport.

Maryfield Preschool have continued to operate on the premises with continued success as have the Marshall- Martial Arts classes who now have over 5 classes weekly.

The Trustees remain committed to increasing the scope of the community centre to provide a diverse range of activities for the local community in line with its aims and objectives.



Improvements to the premises and security



The garden areas have continued to be maintained with new plants and have been maintained to make the facility feel welcome and inviting to all.

Annual maintenance of the security system and fire safety system were carried out as well as for the air conditioning within the centre. Improvement work has also been carried out in relation to the Toilet facilities in the centre as part of the ongoing upgrade work for the building.

We are also grateful to Michele who is keeping cleaning maintenance to a high standard at the hall.

Publicity and promotion of the hall

We have been working hard to increase our social media profile, and to make sure that there are regular updates of what is on at the centre published weekly. We do have a very high amount of interest from hirers for parties and events on a recommended basis from friends who have used the hall.

**Mottingham Community Association
Trustees' Report
For The Year Ended 31 March 2023 (Continued)**

Staffing

Jenny Millen and her husband Terry Millen work as a team to open and close for children's parties on weekends and regular hirers some of which include:

Maryfield Preschool,
Big Local (National Lottery Charity),
Apostolic Faith Mission Church,
Infinity Marshall Arts,
Portuguese Lessons,
Bingo
Little Crocs football training
Trainmaster

Financial Management

Jenny Millen is now the Administrator and combines this with maintaining the management side of the centre and ensuring the financial files are up to date ready for submission to the Charities Commission and Companies House when required.

Financial Review

The income for the year ended 31 March 2023 was £32,676 (2022: £42,674). The expenditure for the same period was £39,530 (2022: £26,987). The total funds/reserves as at 31 March 2023 were £30,429 (2022: £37,282).

Reserves policy

It is the policy of the charity that the unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three (£10,000) and six months (£20,000) expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The trustees are satisfied that the charity will continue to be a going concern for the foreseeable future.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed; subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr Jennifer Millen
Trustee

31/12/2023

Mottingham Community Association
Independent Examiner's Report to the Trustees of Mottingham Community Association
For The Year Ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the Mottingham Community Association (the Trust) for the year ended 31 March 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.
4. the accounts have been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed



31/12/2023

Aadil Chowdhary ACA
GWB Accountants Ltd
334 Green Lane, New Eltham, London, SE9 3TH

Mottingham Community Association
Statement of financial activities (incorporating an income and expenditure account)
For The Year Ended 31 March 2023

	Note	Unrestricted	Restricted	2023 Total	Unrestricted	Restricted	2022 Total
		£	£	£	£	£	£
Income From:							
Donations and legacies	2	-	-	-	22,606	-	22,606
Charitable activities							
Provision of facilities	3	32,659	-	32,659	20,067	-	20,067
Investments- Bank Interest		18	-	18	-	-	-
Total Income		<u>32,677</u>	<u>-</u>	<u>32,677</u>	<u>42,673</u>	<u>-</u>	<u>42,673</u>
Expenditure on							
Charitable activities							
Provision of facilities	3	39,530	-	39,530	26,987	-	26,987
Total Expenditure		<u>39,530</u>	<u>-</u>	<u>39,530</u>	<u>26,987</u>	<u>-</u>	<u>26,987</u>
Net Income/(expenditure) for the year		<u>(6,853)</u>	<u>-</u>	<u>(6,853)</u>	<u>15,687</u>	<u>-</u>	<u>15,687</u>
Net movement in funds		<u>(6,853)</u>	<u>-</u>	<u>(6,853)</u>	<u>15,687</u>	<u>-</u>	<u>15,687</u>
Reconciliation of funds							
Total funds brought forward		37,282	-	37,282	21,595	-	21,595
Total funds carried forward	13	<u>30,429</u>	<u>-</u>	<u>30,429</u>	<u>37,282</u>	<u>-</u>	<u>37,282</u>

All the above results are derived from continuing activities. There were no recognised gains or losses other than those stated above. The notes on pages 9 to 14 form part of these financial statements.

**Mottingham Community Association
Statement of Financial Position
As At 31 March 2023**

		2023	2022
	Notes	£	£
Fixed Assets:			
Tangible Assets	8	3,709	2,878
Current Assets:			
Other Debtors	11	235	
Cash at bank and in hand		27,412	35,311
		<u>27,647</u>	<u>35,311</u>
Liabilities:			
Creditors: Amounts Falling Due Within One Year	10	(927)	(907)
		<u></u>	<u></u>
Net current assets/(liabilities)		26,720	34,404
Total net assets/(liabilities)		<u>30,429</u>	<u>37,282</u>
The funds of the charity:	13		
Unrestricted income funds:			
General funds		<u>30,429</u>	<u>37,282</u>
Total unrestricted funds		30,429	37,282
Total charity funds		<u>30,429</u>	<u>37,282</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

On behalf of the board



Mrs Jennifer Millen
Trustee

31/12/2023

The notes on pages 9 to 14 form part of these financial statements.

1. Accounting Policies

a. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (effective 1 January 2019) – (Charities SORP FRS 102) and the Companies Act 2006.

b. Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c. Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d. Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has been met, it is probable that the income will be received and the amount can be measured reliably and it is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or is payable by the bank.

f. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

g. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Community support costs relate to costs incurred by the charitable company for events and specific donations to support the local community to further the purposes of the charity.
- Expenditure on provision of facilities relates to costs incurred for the use of the Mottingham Community Association facilities at Kimmeridge road, Mottingham, London SE9 4EB and their support costs

h. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis:

- Charitable activities 100%

i. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

- Fixtures & Fittings 20%

Items of equipment are capitalised where the purchase price exceeds £200.

j. Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

k. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Mottingham Community Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

2. Income from donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
LB Bromley COVID government grant	-	-	-	22,606
Donation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>32,659</u>	<u>20,067</u>	<u>32,659</u>	<u>20,067</u>

The charity benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. Income from Charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Provision of facilities	-	-	-	-
Public and regular hall hire	16,078	-	16,078	10,167
Maryfield preschool	10,800	-	10,800	9,900
Apostolic faith mission	5,715	-	5,715	-
Other income and reimbursements	66	-	66	-
	<u>32,659</u>	<u>20,067</u>	<u>32,659</u>	<u>20,067</u>

Mottingham Community Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Analysis of Expenditure

	Community Support costs	Provision of facilities	Support costs	2023 Total
	£	£	£	£
Staff Costs (Note 5)		15,925		15,925
Cleaning and Caretaker costs		1,198		1,198
Coach Tour	2,626			2,626
Depreciation			748	748
Donations	1,000			1,000
Gardening and landscaping			1,819	1,819
Independent examination			660	660
Insurance			635	635
Light and heat			5,523	5,523
Office running costs			4,589	4,589
Payroll services			501	501
King's Coronation community event	754			753
Rates and water			949	949
Repairs and maintenance			2,474	2,474
Sundry expense			130	130
Total funds carried forward	4,380	17,122	18,028	39,530
Support costs		18,028	(18,028)	
Total Expenditure 2023	<u>4,380</u>	<u>35,150</u>	<u>-</u>	<u>39,530</u>
Total Expenditure 2022	<u>-</u>	<u>26,987</u>	<u>-</u>	<u>-</u>

All Expenditure for the year is unrestricted.

	Community Support costs	Provision of facilities	Support costs	2022 Total
	£	£	£	£
Staff Costs (Note 5)	-	12,007	-	12,007
Cleaning and Caretaker costs	-	444	-	444
Depreciation	-	-	646	646
Donations	-	-	-	-
Gardening and landscaping	-	-	2,727	2,727
Independent examination	-	-	630	630
Insurance	-	-	551	551
Light and heat	-	-	3,263	3,263
Office running costs	-	-	1,837	1,837
Payroll services	-	-	457	457
Rates and water	-	-	238	238
Repairs and maintenance	-	-	4,087	4,087
Sundry expense	-	-	100	100
Total funds carried forward	-	12,451	14,536	26,987
Support costs		14,536	(14,536)	-
Total Expenditure 2021	<u>-</u>	<u>26,987</u>	<u>-</u>	<u>26,987</u>

Mottingham Community Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

5. Staff cost

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	15,751	11,918
Social security costs	174	89
	<u>15,925</u>	<u>12,007</u>

No employee earned more than £60,000 during the year (2022: Nil)

The Charity considers its key management personnel to be the directors/trustees. The total Employee benefits including pension contributions of the key management personnel were £10,126 (2022: £10,506)

6. Staff Numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	£	£
Charitable activities	3	1
Support	1	1
	<u>4</u>	<u>2</u>

7. Taxation

The Charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Trustee remuneration, expenses, and related party transactions

J Millen and A Boyd received £10,126 (2022: £6,449) and £3,071 (2022: £2,695) respectively, towards remuneration for their services provided in the year ended 31 March 2023.

Aggregate donations from a trustee were £nil (2022: nil)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Trustees's expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2022: £nil)

No trustees were reimbursed any expenses incurred in relation to their duties as trustees (2022: £nil)

9. Tangible Assets

Cost	Fixtures, fittings, and equipment	2023 Total	2022 Total
	£	£	£
As at 1 April 2022	9,334	9,334	9,015
Additions	1,579	1,465	319
As at 31 March 2023	<u>10,913</u>	<u>10,799</u>	<u>9,334</u>
Depreciation			
As at 1 April 2022	6,456	6,456	5,810
Charge for the year	748	727	646
As at 31 March 2023	<u>7,204</u>	<u>7,183</u>	<u>6,456</u>
Net Book Value			
As at 31 March 2023	<u><u>3,709</u></u>	<u><u>3,616</u></u>	<u><u>2,878</u></u>
As at 31 March 2022	<u><u>2,878</u></u>	<u><u>2,878</u></u>	<u><u>3,205</u></u>

Mottingham Community Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

10. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Taxation and social security	327	307
Accruals and deferred income	600	600
	<u>927</u>	<u>907</u>

11. Debtors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other debtors	235	0
	<u>235</u>	<u>-</u>

12. Analysis of Net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	3,709	-	-	3,709
Net current assets	26,720	-	-	26,720
Net assets as at 31 March 2023	<u>30,429</u>	<u>-</u>	<u>-</u>	<u>30,429</u>

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	3,205			3,205
Net current assets	18,390			18,390
Net assets as at 31 March 2022	<u>21,595</u>	<u>-</u>	<u>-</u>	<u>21,595</u>

Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

13. Movement in funds

	At 1 April 2022	Incoming resourced and gains	Outgoing resources and losses	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds:					
General funds	37,282	32,677	(39,530)	-	30,429
Total Unrestricted funds	37,282	32,677	(39,530)	-	30,429
Total funds	37,282	32,677	(39,530)	-	30,429

	At 1 April 2021	Incoming resourced and gains	Outgoing resources and losses	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds:					
General funds	21,595	42,674	(26,987)	-	37,282
Total Unrestricted funds	21,595	42,674	(26,987)	-	37,282
Total funds	21,595	42,674	(26,987)	-	37,282

14. Company limited by guarantee

Mottingham Community Association is a private company, limited by guarantee, incorporated in England & Wales, registered number 06916416. The registered office is Mottingham Community Centre, Kimmeridge Road, Mottingham, London, SE9 4EB. It has no share capital and every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.