

**Mottingham Community Association**  
**A Company Limited by Guarantee**

Charity Registration No. 1131140  
Company Registered in England No. 06916416

**Report and Unaudited Financial Statements**  
**Year ended 31 March 2022**

## Mottingham Community Association

**Status:** Company limited by guarantee no.06916416  
Charity registration no.: 1131140  
The Company's governing document is its Memorandum and Articles of Association dated 27 May 2009

**Registered Office:** Mottingham Community Centre  
Kimmeridge Road  
Mottingham  
London SE9 4EB

**Trustees:** MR ROY BREWER (CHAIR)  
MRS DAWN BREWER  
MISS ALISON BOYD  
MRS JENNIFER MILLEN  
MS AGOSTINA FOTI

# Mottingham Community Association

## Trustees' Report for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. This is a directors' report required by s417 of the Companies Act 2006 and all 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 "Accounting 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 (effective 1 January 2019) – (Charities SORP FRS 102) 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 served during any part of the year are listed on page 1.

### **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 objects of the charity are:

To benefit the residents of Mottingham and the neighbourhood without distinction of sex, sexual orientation, race, political, religious 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 who have returned. Maryfield Preschool opened for the young children with continued success.

Marshall Martial Arts have grown immensely following fully opening up. We did also receive more Grant support covering further COVID restriction from Bromley BC.



# Mottingham Community Association

## Trustees' Report for the year ended 31 March 2022

### Improvements to the premises and security



The garden areas have been maintained with new plants to return it to its former glory. Our side garden has also been brought back to life together with the preschool area being improved. The security system and fire safety system were serviced and maintained along with the air conditioning

### Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives of the charity.

### Staffing

Trustees, Alison and Jenny work continue to work as a team to open and close for childrens parties and regular hirers including AFM Church, Infinity Marshall Arts, Portuguese Lessons, Bingo, Adult Book Camp and Little Crocs football training Michele, our cleaner is maintaining 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.

### The running of the board of trustees

The current board are working to recruit new Board members and this is work in progress.

### Financial Management

Jenny Millen is now the Administrator and combines this with managing the management side of the centre and ensuring the financial files are maintained and ready for submission to the Charities Commission when required.

# Mottingham Community Association

## Trustees' Report for the year ended 31 March 2022

### Financial Review

The income for the year ended 31 March 2022 was £42,674 (2021:£24,950). The expenditure for the same period was £26,987 (2021:£21,451) giving a net income for the year of £15,687 (2021:£3,499). The total funds/reserves as at 31 March 2022 were £37,282 (2021:£21,595).

### 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 (£10,428) and six months (£20,855) 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 as it is at a low operational level until restrictions are lifted.

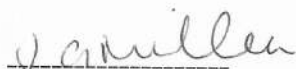
### Statement of Trustees' Responsibilities

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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report, which 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, was approved by the Board on 12th Dec 2022 and signed on its behalf.



Trustee

Name: JENNIFER MILLER



## **Independent Examiner's Report to the Trustees of Mottingham Community Association**

I report on the accounts of the charitable company for the year ended 31 March 2022 which are set out on pages 6 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not 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.

*Shruti Soni*

Shruti Soni FCCA FCIE  
Shruti Soni Ltd ● Chartered Certified Accountants  
117A St. Johns Hill, Sevenoaks TN13 3PE

Date: 16/12/2022

# Mottingham Community Association

## Statement of financial activities (Incorporating an income and expenditure account)

For the year ended 31 March 2022							
	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	22,606	-	22,606	13,552	-	13,552
Charitable activities							
Provision of facilities	3	20,067	-	20,067	11,396	-	11,396
Investments – bank interest		-	-	-	2	-	2
<b>Total income</b>		<b>42,674</b>	<b>-</b>	<b>42,674</b>	<b>24,950</b>	<b>-</b>	<b>24,950</b>
<b>Expenditure on:</b>							
Charitable activities							
Provision of facilities	3	26,987	-	26,987	20,051	-	20,051
Counselling project	3	-	-	-	1,400	-	1,400
<b>Total expenditure</b>		<b>26,987</b>	<b>-</b>	<b>26,987</b>	<b>21,451</b>	<b>-</b>	<b>21,451</b>
<b>Net income / (expenditure) for the year</b>		<b>15,687</b>	<b>-</b>	<b>15,687</b>	<b>3,499</b>	<b>-</b>	<b>3,499</b>
<b>Net movement in funds</b>		<b>15,687</b>	<b>-</b>	<b>15,687</b>	<b>3,499</b>	<b>-</b>	<b>3,499</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		21,595	-	21,595	18,096	-	18,096
<b>Total funds carried forward</b>	12	<b>37,282</b>	<b>-</b>	<b>37,282</b>	<b>21,595</b>	<b>-</b>	<b>21,595</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements.

# Mottingham Community Association

Company no. 06916416

## Balance sheet

As at 31 March 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets:</b>					
Tangible assets	8		2,878		3,205
<b>Current assets:</b>					
Debtors	9	-		929	
Cash at bank and in hand		35,311		18,497	
		<u>35,311</u>		<u>19,426</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	10	907		1,036	
				<u>1,036</u>	
<b>Net current assets / (liabilities)</b>			<u>34,404</u>		<u>18,390</u>
<b>Total net assets / (liabilities)</b>			<u><u>37,282</u></u>		<u><u>21,595</u></u>
<b>The funds of the charity:</b>	12				
Unrestricted income funds:					
General funds		37,282		21,595	
		<u>37,282</u>		<u>21,595</u>	
<b>Total unrestricted funds</b>			<u>37,282</u>		<u>21,595</u>
<b>Total charity funds</b>			<u><u>37,282</u></u>		<u><u>21,595</u></u>

For the year ending 31 March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Trustees' Responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating 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), were approved by the Board on 12th December 2022 and signed on its behalf by:



Trustee

Name: JENNIFER MILLEN

Date: 12th December 2022



# Mottingham Community Association

## Notes to the financial statements

For the year ended 31 March 2022

### 1 Accounting policies

#### a) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### 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 the 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 have been met, it is probable that the income will be received and the amount can be measured reliably and 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 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 settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of performances and choral singing activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

#### 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 which are an estimate, based on staff time of the amount attributable to each activity.

- Charitable activities 100%

# Mottingham Community Association

## Notes to the financial statements

For the year ended 31 March 2022

### 1 Accounting policies (continued)

#### i) Tangible fixed assets

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

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures, fittings and Equipment 20% on reducing balance

#### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### k) Cash at bank and in hand

Cash at bank and cash 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.

#### l) 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.

### 2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 total Total £	2021 Total £
LB Bromley COVID government grant	22,606	–	22,606	10,000
HMRC Furlough Grant	–	–	–	3,052
Donation	–	–	–	500
	<u>22,606</u>	<u>–</u>	<u>22,606</u>	<u>13,552</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 £	2022 Total £	2021 Total £
Provision of facilities				
Public and regular hall hire	10,167	–	10,167	360
Maryfield Preschool	9,900	–	9,900	10,767
Other income and reimbursements	–	–	–	269
Total income from charitable activities	<u>20,067</u>	<u>–</u>	<u>20,067</u>	<u>11,396</u>

# Mottingham Community Association

## Notes to the financial statements

For the year ended 31 March 2022

### 3 Analysis of expenditure

	Cost of raising funds	Charitable activities Provision of facilities	Counselling project	Support costs	2022 Total
	£	£	£	£	£
Staff costs (Note 4)	-	12,007	-	-	12,007
Cleaning and caretaker costs	-	444	-	-	444
Counselling project donations	-	-	-	-	-
Depreciation	-	-	-	646	646
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 expenses	-	-	-	100	100
	-	12,451	-	14,536	26,987
Support costs	-	14,536	-	(14,536)	-
<b>Total expenditure 2022</b>	-	<b>26,987</b>	-	-	<b>26,987</b>
Total expenditure 2021	-	20,051	1,400	-	21,451

All expenditure in current and previous year is unrestricted.

	Cost of raising funds	Charitable activities Provision of facilities	Counselling project	Support costs	2021 Total
	£	£	£	£	£
Staff costs (Note 4)	-	8,943	-	-	8,943
Cleaning and caretaker costs	-	166	-	-	166
Counselling project donations	-	-	1,400	-	1,400
Depreciation	-	-	-	801	801
Gardening	-	-	-	436	436
Independent examination	-	-	-	582	582
Insurance	-	-	-	828	828
Light and heat	-	-	-	1,752	1,752
Office running costs	-	-	-	344	344
Payroll services	-	-	-	468	468
Rates and water	-	-	-	519	519
Repairs and maintenance	-	-	-	4,560	4,560
Sundry expenses	-	-	-	652	652
	-	9,109	1,400	10,942	21,451
Support costs	-	10,942	-	(10,942)	-
<b>Total expenditure 2021</b>	-	<b>20,051</b>	<b>1,400</b>	-	<b>21,451</b>

# Mottingham Community Association

## Notes to the financial statements

For the year ended 31 March 2022

### 4 Staff cost

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	11,918	8,943
Social security costs	89	-
	<u>12,007</u>	<u>8,943</u>

No employee earned more than £60,000 during the year (2021: nil).

The charity considers its key management personnel to be the directors/trustees and the Chief Executive officer. The total employee benefits including pension contributions of the key management personnel were £10,506 (2021: £5,481).

### 5 Staff numbers

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

	2022 No.	2021 No.
Charitable activities	1.0	3.0
Support	1.0	1.0
	<u>2.0</u>	<u>4.0</u>

### 6 Taxation

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

### 7 Trustee remuneration, expenses and related party transactions

J Millen and A Boyd received £6,449 (2021: £2,774) and £2,695 (2021: £2,707) respectively, towards remuneration for their services provided in the year ended 31 March 2022.

Aggregate donations from a trustee were £nil (2021: £nil).

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

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2021: £nil).

No trustees were reimbursed any expenses incurred in relation to their duties as trustees (2021: £nil)

# Mottingham Community Association

## Notes to the financial statements

For the year ended 31 March 2022

### 8 Tangible fixed assets

	Fixtures, fittings and equipment £	2022 Total £	2021 Total £
<b>Cost</b>			
At the start of the year	9,015	9,015	9,015
Additions in year	319	319	-
At the end of the year	9,334	9,334	9,015
<b>Depreciation</b>			
At the start of the year	5,810	5,810	5,009
Charge for the year	646	646	801
At the end of the year	6,456	6,456	5,810
<b>Net book value</b>			
At the end of the year	2,878	2,878	3,205
At the start of the year	3,205	3,205	4,006

All of the above assets are used for charitable purposes.

### 9 Debtors

	2022 £	2021 £
Trade debtors	-	900
Prepayments	-	29
	-	929

### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	429
Taxation and social security	307	37
Accruals and deferred income	600	570
	907	1,036

# Mottingham Community Association

## Notes to the financial statements

For the year ended 31 March 2022

### 11 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,878	-	-	2,878
Net current assets	34,404	-	-	34,404
<b>Net assets as at 31 March 2022</b>	<b>37,282</b>	<b>-</b>	<b>-</b>	<b>37,282</b>
<b>Analysis of net assets between funds</b>				
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,205	-	-	3,205
Net current assets	18,390	-	-	18,390
<b>Net assets as at 1 April 2021</b>	<b>21,595</b>	<b>-</b>	<b>-</b>	<b>21,595</b>

### 12 Movements in funds

	At 1 April 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2022 £
<b>Unrestricted funds:</b>					
General funds	21,595	42,674	(26,987)	-	37,282
<b>Total unrestricted funds</b>	<b>21,595</b>	<b>42,674</b>	<b>(26,987)</b>	<b>-</b>	<b>37,282</b>
<b>Total funds</b>	<b>21,595</b>	<b>42,674</b>	<b>(26,987)</b>	<b>-</b>	<b>37,282</b>
	At 1 April 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2021 £
<b>Unrestricted funds:</b>					
General funds	18,096	24,950	(21,451)	-	21,595
<b>Total unrestricted funds</b>	<b>18,096</b>	<b>24,950</b>	<b>(21,451)</b>	<b>-</b>	<b>21,595</b>
<b>Total funds</b>	<b>18,096</b>	<b>24,950</b>	<b>(21,451)</b>	<b>-</b>	<b>21,595</b>

### 13 Legal status of the charity

The charity is a company limited by guarantee (registered England and Wales number 06916416) and has no share capital. The liability of each member in the event of winding up is limited to £1. Its registered address is Mottingham Community Centre, Kimmeridge Road, London SE9 4EB.