

# THE ONGAR AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 270668

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1976-01-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Budworth Hall  
High Street  
Chipping Ongar  
Essex  
CM5 9JG

**Phone** 01277363888

**Email** [odca@budworthhall-ongar.org.uk](mailto:odca@budworthhall-ongar.org.uk)

**Website** [www.budworthhall.co.uk](http://www.budworthhall.co.uk)

## Activities

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**Objects:** (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISH OF ONGAR AND ADJOINING PARISHES WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS, (B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

**Activities:** The provision of halls for local voluntary and charitable societies and organisations.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF ONGAR AND ADJOINING PARISHES
- Essex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£91,713	£68,223	-	-
2024-03-31	£88,431	£87,815	-	-
2023-03-31	£46,613	£72,630	-	-
2022-03-31	£41,596	£40,635	-	-
2021-03-31	£31,541	£34,039	-	-

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## Trustees

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Name	Role	Appointed
Philip Ivey-Ray		2024-09-01
Richard Picking		2025-11-07
Simon Watson		2023-11-01

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**THE ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 270668

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# Accounts

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## **ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

### **TRUSTEES ANNUAL REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2025.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity No.: 270668 (England and Wales)

Principal Office: The Budworth Hall, High Street, Ongar, Essex, CM5 9JG

Trustees: Mr. D J De O Irving (appointed 13<sup>th</sup> August, 2011)  
Mr. S Watson (appointed 1<sup>st</sup> November 2023)  
Mr. P. Ivey-Ray (appointed 1<sup>st</sup> September 2024)

### **Key Management Personnel**

Chair Mr. P. S. Keska

Treasurer Mr. R. Picking

Accountants Forest Accountancy Services Ltd.,  
Unit 1c Suffolk House Business Park, Ashwells Road,  
Pilgrim's Hatch, Brentwood, Essex, CM15 9SG

Bankers The Co-Operative Bank p.l.c.  
P.O. Box 101, 1 Balloon Street, Manchester, M60 4EP

### **Objectives and Activities**

To promote the benefits of the inhabitants of Ongar and the neighbourhood, without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants, in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants and to establish or to secure the establishment of a Community Centre and to maintain, manage, or to co-operate with any local statutory authority in the maintenance and management of, such a Centre for the activities promoted by the Association and its constituent bodies in furtherance of the aforementioned objects.

The main activities undertaken in relation to those purposes are the hiring of the Ballroom, Concert Room and Meeting Room and the rent of the Coffee Bar and restaurant contained

within the Budworth Hall. The Trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement contained in the Charity Commission's documents, PB1, PB2 and PB3.

### **Achievements and Performance**

The Charity has made major improvements to the Ballroom, including making the room more accessible to less-abled bodied persons and continues to improve the property both in providing facilities for all persons and the décor of the building.

One room is given over to an exhibition on the history of Ongar, presented by the Ongar Millenium History Society and this room is opened to the public on a regular basis. No charge is made by the management committee to the Ongar Millenium History Society for this facility.

The Charity continues to market the halls to residents, local sports and social organisations and local schools. The funds generated from these activities enable the Trustees to continue the upkeep and maintenance, and make the necessary improvements to the facilities within this Grade II listed building.

### **Financial Review**

The financial results for the year ended 31<sup>st</sup> March 2025 were as expected.

The Charity's trading company, The Budworth Trading Company Limited, operates the bar contained within the building and the profits arising from this trade are donated to the Charity to assist with the Charity's objectives.

Reserves are held for the continued maintenance, upkeep and improvement of the building.

### **Structure, Governance and Management**

The Ongar and District Community Association is an unincorporated charity and is governed by the Constitution, drawn up on 17<sup>th</sup> October 1996.

The methods adopted for the recruitment and appointment of new trustees are to advertise within Ongar and the neighbourhood and then for existing Trustees and the Executive Council members will confer and, where more than one person has applied for appointment, a vote will be taken and a majority decision reached.

### **Statement of Trustees' responsibilities in relation to the financial statements**

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper records that disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that

the financial statements comply with the Charities Act, 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed and the Constitution.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are also responsible for compliance with all health and safety regulations and ensuring that there is no discrimination of any sort of the users of the Charity's facilities.

Signed on behalf of the Charity's Trustees

Mr. S. Watson

23<sup>rd</sup> October 2025

**ONGAR AND DISTRICT COMMUNITY ASSOCIATION****Statement of Financial Activities for the 12 months to 31st March 2025**

		<b>Unrestricted Funds</b>	<b>Year to 31.3.25</b>	<b>Year to 31.3.24</b>	<b>RESTRICTED FUNDS</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>31.3.25</b>	<b>31.3.24</b>
					<b>£</b>	<b>£</b>
<b>Incoming Resources</b>						
Charitable trading income	2	41,281	41,281	36,518		
Donations & Other Income		49,863	49,863	63,182		
Affiliations & Membership Fees		150	150	177		
Investment Income	3	419	419	54		
<b>Total Incoming Resources</b>		<b>91,713</b>	<b>91,713</b>	<b>99,931</b>	<b>0</b>	<b>0</b>
<b>Resources Expended</b>						
Purchases		142	142	0		
Salaries	5	7,838	7,838	11,544		
Contractor Building Services		3,390	3,390	4,875		
Light and heat		11,955	11,955	16,482		
Rates and water		1,105	1,105	766		
Repairs		12,511	12,511	29,722		
Telephone and postage		1,081	1,081	782		
Printing and stationery		43	43	52		
Insurance and licences		7,968	7,968	7,818		
Accountancy		5,646	5,646	5,104		
Consultancy		0	0	825		
Depreciation		14,408	14,408	5,292		
Sundry expenses		0	0	718		
Bank charges		0	0	6		
Website		344	344	745		
Advertising		0	0	378		
Subscriptions and donations		25	25	0		
Cleaning		1,767	1,767	2,195		
<b>Total Resources Expended</b>		<b>68,223</b>	<b>68,223</b>	<b>87,303</b>	<b>0</b>	<b>0</b>
<b>Net incoming resources before transfers</b>	4	<b>23,490</b>	<b>23,490</b>	<b>12,628</b>	<b>0</b>	<b>0</b>
Unrestricted Funds at 1st April		124,522	124,522	111,894	19,962	19,962
<b>Unrestricted Funds at 31st March</b>		<b>£148,011</b>	<b>£148,011</b>	<b>£124,522</b>	<b>£19,962</b>	<b>£19,962</b>

## **ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

### **Balance Sheet as at 31st March 2025**

	<b><u>Notes</u></b>	<b><u>Year to 31.3.25</u></b> <b><u>£</u></b>	<b><u>Year to 31.3.24</u></b> <b><u>£</u></b>
<b>Fixed Assets</b>			
Tangible Assets	6	114,752	45,052
<b>Current Assets</b>			
Debtors	7	29,293	27,526
Cash at bank and in hand		61,899	84,302
Investments		3	3
		<u>91,195</u>	<u>111,831</u>
<b>Creditors</b>			
Amounts falling due within one year	8	37,975	12,399
Net Current Assets		<u>53,220</u>	<u>99,432</u>
Total Assets less Current Liabilities		<u>£167,973</u>	<u>£144,484</u>
<b>Funds</b>			
Restricted Funds		19,962	19,962
Unrestricted funds - general		148,011	124,522
<b>Total Funds</b>		<u>£167,973</u>	<u>£144,484</u>

The accounts were approved by the Trustees on 23rd October 2025

For and on behalf of the Trustees

S Watson  
Trustee

## **ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

### **Notes to the Accounts for the period ended 31st March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of Preparation**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and follow recommendations in Statements of Recommended Practice: Accounting by Charities

##### **Fixed Assets**

Fixed assets are recorded at cost or, in cases where fixed assets have been donated to Ongar and District Community Association, at valuation at time of acquisition.

Depreciation has been provided at the following rates in order to write down the cost or valuation, less estimated residual value, of all tangible fixed assets, with the exception of freehold land, by equal annual instalments over their expected useful lives.

Furniture and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
Carpets	20% Straight Line Basis
Improvements to property	20% Straight Line Basis
Curtains & track fixings	20% Straight Line Basis

##### **Incoming Resources**

###### ***Incoming resources from operating activities***

Income from community centres and lettings is accounted for on an accruals basis

###### ***Donations and Grants***

Income from donations and grants is included in incoming resources when it is receivable

###### ***Membership and Affiliation fees***

Income from membership fees and affiliations is accounted for on an accruals basis

###### ***Investment Income***

Investment income is recognised in the accounts when it is received

##### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, exclusive of VAT

##### **Taxation**

No provision has been made for corporation tax or deferred tax as the charity is a registered charity and therefore exempt.

##### **Fund accounting**

Funds held by the charity fall into the following categories:

###### ***Unrestricted general funds***

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees

###### ***Designated funds***

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects

###### ***Restricted Funds***

These are funds that 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

## ONGAR AND DISTRICT COMMUNITY ASSOCIATION

Notes to the Accounts for the period ended 31st March 2025

### 2. CHARITABLE TRADING INCOME

	Unrestricted Funds	Year to <u>31.3.25</u>	Year to <u>31.3.24</u>	RESTRICTED FUNDS	
	£	£	£	<u>31.3.25</u>	<u>31.3.24</u>
				£	£
Lettings	32,816	32,816	28,270		
Café rental income	7,650	7,650	6,900		
Café gas & water	324	324	424		
Costs recharged	140	140	421		
Fund-raising	350	350	345		
Taxable sales	0	0	158		
	<u>£41,281</u>	<u>£41,281</u>	<u>£36,518</u>	<u>£0</u>	<u>£0</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds	<u>31.3.25</u>	<u>31.3.24</u>	RESTRICTED FUNDS	
	£	£	£	<u>31.3.25</u>	<u>31.3.24</u>
				£	£
Interest Received	419	419	54		

### 4. NET INCOMING RESOURCES BEFORE TRANSFERS

The net incoming resources before transfers is stated after charging:

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Depreciation - owned assets	<u>14,408</u>	<u>5,292</u>

### 5. TRUSTEES, DIRECTORS AND EMPLOYEES

Staff costs were as follows

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Wages and Salaries (Administration)	7,838	11,544
Social Security Costs (Administration)	0	0
	<u>£7,838</u>	<u>£11,544</u>

The average number of staff employed by the charity during the year was 1 (2024 - 1)

	<u>31.3.25</u>	<u>31.3.24</u>
Management and administration	<u>1</u>	<u>1</u>

No employee earned more than £50,000 during the year

## ONGAR AND DISTRICT COMMUNITY ASSOCIATION

Notes to the Accounts for the period ended 31st March 2025

### 6. TANGIBLE FIXED ASSETS

	<u>Fixtures &amp; Fittings</u>	<u>Furniture &amp; Equipment</u>	<u>Carpets</u>	<u>Improvements to Premises</u>	<u>Total</u>
	£	£	£	£	£
<b>COST</b>					
As at 1 April 2025	35,326	27,803	988	43,992	108,109
Additions	4,094			80,015	84,109
<b>As at 31st March 2025</b>	<u>39,420</u>	<u>27,803</u>	<u>988</u>	<u>124,007</u>	<u>192,218</u>
<b>DEPRECIATION</b>					
As at 1 April 2025	22,060	19,402	198	21,398	63,058
Charge for the year	2,230	1,359	198	10,620	14,408
<b>As at 31st March 2025</b>	<u>24,290</u>	<u>20,761</u>	<u>396</u>	<u>32,018</u>	<u>77,466</u>
<b>NET BOOK VALUE</b>					
<b>As at 31st March 2025</b>	<u>£15,130</u>	<u>£7,042</u>	<u>£592</u>	<u>£91,989</u>	<u>114,752</u>
At 31 March 2024	<u>£13,266</u>	<u>£8,402</u>	<u>£790</u>	<u>£22,594</u>	<u>45,052</u>

### 7. DEBTORS

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Trade Debtors	11,877	9,111
Taxes & social security costs	10,586	1,288
Other Debtors	5,100	16,204
Prepayments and deferred income	1,730	923
	<u>£29,293</u>	<u>£27,526</u>

### 8. CREDITORS: Amounts falling due within one year

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Taxes & social security costs	89	-10
Other creditors	6,019	4,752
Trade creditors	3,261	6,067
Accruals and deferred income	28,606	1,589
	<u>£37,975</u>	<u>£12,399</u>

### 9. INDEPENDENT EXAMINERS & AUDITOR'S REMUNERATION

The total paid by the charity to the independent examiner and the auditors, related to the following services:

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Audit	0	0
Independent Examination	0	0
	<u>0</u>	<u>0</u>

## ONGAR AND DISTRICT COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the financial statements of the Ongar and District Community Association (Charity number 270668) for the year ended 31<sup>st</sup> March 2025.

#### Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act, 2011 ("The Act").

The Trustees consider that an audit is not required for the year under the Charities Act, 2011, Section 144 (2) and that an independent examination is required.

I report in respect of my examination of the charity's financial statements carried out under section 145 of The Act and, in carrying out my examination, I have followed all the applicable directions given by the Charities Commission under section 145 (5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination, which give me cause to believe in any material respect that:

- The accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- The financial statements do not accord with those records; or
- The financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations, 2008, other than any requirement that the financial statements 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 financial statements to be reached.



Mrs Ruth Ryan

59 Kettlebury Way,

Ongar

Essex,

CM5 9HA

(DATE) 1 NOV 2025

**THE ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 270668

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# Accounts

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**ONGAR & DISTRICT COMMUNITY ASSOCIATION****Statement of Financial Activities for the 12 months to 31st March 2024**

	Notes	Unrestricted Funds £	Year to 31.3.24 £	Year to 31.3.23 £	RESTRICTED FUNDS 31.3.24 £	31.3.23 £
<b>Incoming Resources</b>						
Charitable trading income	2	36,518	36,518	40,538		
Donations & Other Income		63,182	63,182	3,125		
Affiliations & Membership Fees		177	177	81		
Investment Income	3	54	54	169		
<b>Total Incoming Resources</b>		<b>99,931</b>	<b>99,931</b>	<b>43,913</b>	<b>0</b>	<b>0</b>
<b>Resources Expended</b>						
Purchases		0	0	0		
Salaries	5	11,544	11,544	16,271		
Contractor Building Services		4,875	4,875	4,363		
Light and heat		16,482	16,482	10,256		
Rates and water		766	766	1,113		
Repairs		29,722	29,722	5,982		15,723
Telephone and postage		782	782	741		
Printing and stationery		52	52	631		
Insurance and licences		7,818	7,818	7,084		
Accountancy		5,104	5,104	4,118		
Consultancy		825	825	600		
Depreciation		5,292	5,292	2,363		
Sundry expenses		718	718	375		
Bank charges		6	6	14		
Website		745	745	635		
Advertising		378	378	0		
Subscriptions and donations		0	0	212		
Cleaning		2,195	2,195	1,640		
<b>Total Resources Expended</b>		<b>87,303</b>	<b>87,303</b>	<b>56,397</b>	<b>0</b>	<b>15,723</b>
<b>Net incoming resources before transfers</b>	4	<b>12,628</b>	<b>12,628</b>	<b>-12,484</b>	<b>0</b>	<b>-15,723</b>
Unrestricted Funds at 1st April		111,894	111,894	124,378	19,962	35,685
<b>Unrestricted Funds at 31st March</b>		<b>£124,522</b>	<b>£124,522</b>	<b>£111,894</b>	<b>£19,962</b>	<b>£19,962</b>

**ONGAR & DISTRICT COMMUNITY ASSOCIATION**

**Balance Sheet as at 31st March 2024**

	<u>Notes</u>	<u>Year to 31.3.24 £</u>	<u>Year to 31.3.23 £</u>
<b>Fixed Assets</b>			
Tangible Assets	6	44,938	26,909
<b>Current Assets</b>			
Debtors	7	27,526	18,199
Cash at bank and in hand		84,416	95,417
Investments		3	3
		<u>111,945</u>	<u>113,620</u>
<b>Creditors</b>			
Amounts falling due within one year	8	12,399	8,673
Net Current Assets		<u>99,546</u>	<u>104,946</u>
Total Assets less Current Liabilities		<u>£144,484</u>	<u>£131,855</u>
<b>Funds</b>			
Restricted Funds		19,962	19,962
Unrestricted funds - general		124,522	111,894
<b>Total Funds</b>		<u>£144,484</u>	<u>£131,856</u>

11/7/2024

The accounts were approved by the Trustees on .....

For and on behalf of the Trustees

DocuSigned by:

*David Irving*  
 354A684E8D36435...  
 D Irving  
 Trustee

## **ONGAR & DISTRICT COMMUNITY ASSOCIATION**

### **Notes to the Accounts for the period ended 31st March 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of Preparation**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and follow recommendations in Statements of Recommended Practice: Accounting by Charities

##### **Fixed Assets**

Fixed assets are recorded at cost or, in cases where fixed assets have been donated to Ongar and District Community Association, at valuation at time of acquisition.

Depreciation has been provided at the following rates in order to write down the cost or valuation, less estimated residual value, of all tangible fixed assets, with the exception of freehold land, by equal annual instalments over their expected useful lives.

Furniture and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
Carpets	20% Straight Line Basis
Improvements to property	20% Straight Line Basis
Curtains & track fixings	20% Straight Line Basis

##### **Incoming Resources**

###### ***Incoming resources from operating activities***

Income from community centres and lettings is accounted for on an accruals basis

###### ***Donations and Grants***

Income from donations and grants is included in incoming resources when it is receivable

###### ***Membership and Affiliation fees***

Income from membership fees and affiliations is accounted for on an accruals basis

###### ***Investment Income***

Investment income is recognised in the accounts when it is received

##### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, exclusive of VAT

##### **Taxation**

No provision has been made for corporation tax or deferred tax as the charity is a registered charity and therefore exempt.

##### **Fund accounting**

Funds held by the charity fall into the following categories:

###### ***Unrestricted general funds***

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees

###### ***Designated funds***

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects

###### ***Restricted Funds***

These are funds that 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

**ONGAR & DISTRICT COMMUNITY ASSOCIATION**

Notes to the Accounts for the period ended 31st March 2024

**2. CHARITABLE TRADING INCOME**

	Unrestricted Funds	Year to <u>31.3.24</u>	Year to <u>31.3.23</u>	RESTRICTED FUNDS	
	£	£	£	<u>31.3.24</u>	<u>31.3.23</u>
				£	£
Lettings	28,270	28,270	28,988		
Café rental income	6,900	6,900	6,055		
Café gas & water	423	423	607		
Costs recharged	421	421	515		
Fund-raising	345	345	803		
Taxable sales	158	158	3,571		
	<u>£36,518</u>	<u>£36,518</u>	<u>£40,538</u>	<u>£0</u>	<u>£0</u>

**3. INVESTMENT INCOME**

	Unrestricted Funds	<u>31.3.24</u>	<u>31.3.23</u>	RESTRICTED FUNDS	
	£	£	£	<u>31.3.24</u>	<u>31.3.23</u>
				£	£
Interest Received	54	54	169		

**4. NET INCOMING RESOURCES BEFORE TRANSFERS**

The net incoming resources before transfers is stated after charging:

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Depreciation - owned assets	<u>2,249</u>	<u>2,249</u>

**5. TRUSTEES, DIRECTORS AND EMPLOYEES**

Staff costs were as follows

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Wages and Salaries (Administration)	11,544	16,271
Social Security Costs (Administration)	0	0
	<u>£11,544</u>	<u>£16,271</u>

The average number of staff employed by the charity during the year was 1 (2023 - 2)

	<u>31.3.24</u>	<u>31.3.23</u>
Management and administration	<u>1</u>	<u>2</u>

No employee earned more than £50,000 during the year

**ONGAR & DISTRICT COMMUNITY ASSOCIATION****Notes to the Accounts for the period ended 31st March 2024****6. TANGIBLE FIXED ASSETS**

	<u>Fixtures &amp; Fittings</u>	<u>Furniture &amp; Equipment</u>	<u>Carpets</u>	<u>Improvements to Premises</u>	<u>Curtains</u>	<u>Total</u>
	£	£	£	£		£
<b>COST</b>						
As at 1 April 2024	30,651	27,803	988	5,855		65,297
Additions	4,675			38,137		42,812
<b>As at 31st March</b>	<b>35,326</b>	<b>27,803</b>	<b>988</b>	<b>43,992</b>	<b>0</b>	<b>108,109</b>
<b>DEPRECIATION</b>						
As at 1 April 2024	18,056	20,145	114	73		38,388
Charge for the year	4,004	-743	198	21,325	0	24,784
<b>As at 31st March</b>	<b>22,060</b>	<b>19,401</b>	<b>312</b>	<b>21,398</b>	<b>0</b>	<b>63,171</b>
<b>NET BOOK VALUE</b>						
<b>As at 31st March</b>	<b>£13,266</b>	<b>£8,402</b>	<b>£676</b>	<b>£22,595</b>	<b>£0</b>	<b>44,938</b>
At 31 March 2023	£12,595	£7,659	£874	£5,782	£0	26,909

**7. DEBTORS**

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Trade Debtors	9,111	7,929
Taxes & social security costs	1,288	4,761
Other Debtors	16,204	4,833
Prepayments and deferred income	923	677
	<b>£27,526</b>	<b>£18,199</b>

**8. CREDITORS: Amounts falling due within one year**

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Taxes & social security costs	-10	-160
Other creditors	4,752	0
Trade creditors	6,067	3,291
Accruals and deferred income	1,589	5,543
	<b>£12,399</b>	<b>£8,673</b>

**9. INDEPENDENT EXAMINERS & AUDITOR'S REMUNERATION**

The total paid by the charity to the independent examiner and the auditors, related to the following services:

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Audit	0	0
Independent Examination	0	0
	<b>0</b>	<b>0</b>

**ONGAR & DISTRICT COMMUNITY ASSOCIATION****Statement of Financial Activities for the 12 months to 31st March 2024**

	Notes	Unrestricted Funds £	Year to 31.3.24 £	Year to 31.3.23 £	RESTRICTED FUNDS 31.3.24 £	31.3.23 £
<b>Incoming Resources</b>						
Charitable trading income	2	36,518	36,518	40,538		
Donations & Other Income		63,182	63,182	3,125		
Affiliations & Membership Fees		177	177	81		
Investment Income	3	54	54	169		
<b>Total Incoming Resources</b>		<b>99,931</b>	<b>99,931</b>	<b>43,913</b>	<b>0</b>	<b>0</b>
<b>Resources Expended</b>						
Purchases		0	0	0		
Salaries	5	11,544	11,544	16,271		
Contractor Building Services		4,875	4,875	4,363		
Light and heat		16,482	16,482	10,256		
Rates and water		766	766	1,113		
Repairs		29,722	29,722	5,982		15,723
Telephone and postage		782	782	741		
Printing and stationery		52	52	631		
Insurance and licences		7,818	7,818	7,084		
Accountancy		5,104	5,104	4,118		
Consultancy		825	825	600		
Depreciation		5,292	5,292	2,363		
Sundry expenses		718	718	375		
Bank charges		6	6	14		
Website		745	745	635		
Advertising		378	378	0		
Subscriptions and donations		0	0	212		
Cleaning		2,195	2,195	1,640		
<b>Total Resources Expended</b>		<b>87,303</b>	<b>87,303</b>	<b>56,397</b>	<b>0</b>	<b>15,723</b>
<b>Net incoming resources before transfers</b>	4	<b>12,628</b>	<b>12,628</b>	<b>-12,484</b>	<b>0</b>	<b>-15,723</b>
Unrestricted Funds at 1st April		111,894	111,894	124,378	19,962	35,685
<b>Unrestricted Funds at 31st March</b>		<b>£124,522</b>	<b>£124,522</b>	<b>£111,894</b>	<b>£19,962</b>	<b>£19,962</b>

**ONGAR & DISTRICT COMMUNITY ASSOCIATION**

**Balance Sheet as at 31st March 2024**

	<u>Notes</u>	<u>Year to 31.3.24 £</u>	<u>Year to 31.3.23 £</u>
<b>Fixed Assets</b>			
Tangible Assets	6	44,938	26,909
<b>Current Assets</b>			
Debtors	7	27,526	18,199
Cash at bank and in hand		84,416	95,417
Investments		3	3
		<u>111,945</u>	<u>113,620</u>
<b>Creditors</b>			
Amounts falling due within one year	8	12,399	8,673
Net Current Assets		<u>99,546</u>	<u>104,946</u>
Total Assets less Current Liabilities		<u>£144,484</u>	<u>£131,855</u>
<b>Funds</b>			
Restricted Funds		19,962	19,962
Unrestricted funds - general		124,522	111,894
<b>Total Funds</b>		<u>£144,484</u>	<u>£131,856</u>

11/7/2024

The accounts were approved by the Trustees on .....

For and on behalf of the Trustees

DocuSigned by:

*David Irving*  
 354A684E8D36435...  
 D Irving  
 Trustee

## **ONGAR & DISTRICT COMMUNITY ASSOCIATION**

### **Notes to the Accounts for the period ended 31st March 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of Preparation**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and follow recommendations in Statements of Recommended Practice: Accounting by Charities

##### **Fixed Assets**

Fixed assets are recorded at cost or, in cases where fixed assets have been donated to Ongar and District Community Association, at valuation at time of acquisition.

Depreciation has been provided at the following rates in order to write down the cost or valuation, less estimated residual value, of all tangible fixed assets, with the exception of freehold land, by equal annual instalments over their expected useful lives.

Furniture and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
Carpets	20% Straight Line Basis
Improvements to property	20% Straight Line Basis
Curtains & track fixings	20% Straight Line Basis

##### **Incoming Resources**

###### ***Incoming resources from operating activities***

Income from community centres and lettings is accounted for on an accruals basis

###### ***Donations and Grants***

Income from donations and grants is included in incoming resources when it is receivable

###### ***Membership and Affiliation fees***

Income from membership fees and affiliations is accounted for on an accruals basis

###### ***Investment Income***

Investment income is recognised in the accounts when it is received

##### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, exclusive of VAT

##### **Taxation**

No provision has been made for corporation tax or deferred tax as the charity is a registered charity and therefore exempt.

##### **Fund accounting**

Funds held by the charity fall into the following categories:

###### ***Unrestricted general funds***

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees

###### ***Designated funds***

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects

###### ***Restricted Funds***

These are funds that 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

**ONGAR & DISTRICT COMMUNITY ASSOCIATION**

Notes to the Accounts for the period ended 31st March 2024

**2. CHARITABLE TRADING INCOME**

	Unrestricted Funds £	Year to <u>31.3.24</u> £	Year to <u>31.3.23</u> £	RESTRICTED FUNDS	
				<u>31.3.24</u> £	<u>31.3.23</u> £
Lettings	28,270	28,270	28,988		
Café rental income	6,900	6,900	6,055		
Café gas & water	423	423	607		
Costs recharged	421	421	515		
Fund-raising	345	345	803		
Taxable sales	158	158	3,571		
	<u>£36,518</u>	<u>£36,518</u>	<u>£40,538</u>	<u>£0</u>	<u>£0</u>

**3. INVESTMENT INCOME**

	Unrestricted Funds £	<u>31.3.24</u> £	<u>31.3.23</u> £	RESTRICTED FUNDS	
				<u>31.3.24</u> £	<u>31.3.23</u> £
Interest Received	54	54	169		

**4. NET INCOMING RESOURCES BEFORE TRANSFERS**

The net incoming resources before transfers is stated after charging:

	<u>31.3.24</u> £	<u>31.3.23</u> £
Depreciation - owned assets	<u>2,249</u>	<u>2,249</u>

**5. TRUSTEES, DIRECTORS AND EMPLOYEES**

Staff costs were as follows

	<u>31.3.24</u> £	<u>31.3.23</u> £
Wages and Salaries (Administration)	11,544	16,271
Social Security Costs (Administration)	0	0
	<u>£11,544</u>	<u>£16,271</u>

The average number of staff employed by the charity during the year was 1 (2023 - 2)

	<u>31.3.24</u>	<u>31.3.23</u>
Management and administration	1	2

No employee earned more than £50,000 during the year

**ONGAR & DISTRICT COMMUNITY ASSOCIATION****Notes to the Accounts for the period ended 31st March 2024****6. TANGIBLE FIXED ASSETS**

	<u>Fixtures &amp; Fittings</u>	<u>Furniture &amp; Equipment</u>	<u>Carpets</u>	<u>Improvements to Premises</u>	<u>Curtains</u>	<u>Total</u>
	£	£	£	£		£
<b>COST</b>						
As at 1 April 2024	30,651	27,803	988	5,855		65,297
Additions	4,675			38,137		42,812
<b>As at 31st March</b>	<b>35,326</b>	<b>27,803</b>	<b>988</b>	<b>43,992</b>	<b>0</b>	<b>108,109</b>
<b>DEPRECIATION</b>						
As at 1 April 2024	18,056	20,145	114	73		38,388
Charge for the year	4,004	-743	198	21,325	0	24,784
<b>As at 31st March</b>	<b>22,060</b>	<b>19,401</b>	<b>312</b>	<b>21,398</b>	<b>0</b>	<b>63,171</b>
<b>NET BOOK VALUE</b>						
<b>As at 31st March</b>	<b>£13,266</b>	<b>£8,402</b>	<b>£676</b>	<b>£22,595</b>	<b>£0</b>	<b>44,938</b>
At 31 March 2023	£12,595	£7,659	£874	£5,782	£0	26,909

**7. DEBTORS**

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Trade Debtors	9,111	7,929
Taxes & social security costs	1,288	4,761
Other Debtors	16,204	4,833
Prepayments and deferred income	923	677
	<b>£27,526</b>	<b>£18,199</b>

**8. CREDITORS: Amounts falling due within one year**

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Taxes & social security costs	-10	-160
Other creditors	4,752	0
Trade creditors	6,067	3,291
Accruals and deferred income	1,589	5,543
	<b>£12,399</b>	<b>£8,673</b>

**9. INDEPENDENT EXAMINERS & AUDITOR'S REMUNERATION**

The total paid by the charity to the independent examiner and the auditors, related to the following services:

	<u>31.3.24</u>	<u>31.3.23</u>
	£	£
Audit	0	0
Independent Examination	0	0
	<b>0</b>	<b>0</b>

## **Ongar and District Community Association**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Ongar and District Community Association**

I report to the trustees on my examination of the financial statements of Ongar and District Community Association for the year ended 31 March 2024.

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

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

ROWLEY ASSOCIATIES LIMITED

40 High Street

Swanley

Kent BR8 8BQ

6 November 2024

**THE ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 270668

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# Accounts

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**Ongar and District Community Association  
Trustees Annual Report**

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 270668**

**Principal Office**

The Budworth Hall  
High Street  
Ongar  
Essex  
CMS 9JG

**Trustee**

The following Trustee served during the year:

D. Irving

**Accountants**

ANDREW BOWTLE MAAT LIMITED  
Unit 27, Ongar Business Centre  
The Gables, Fyfield Road  
Ongar  
Essex  
CMS OGA

**Bankers**

The Co-Operative Bank p.l.c.  
P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP

**OBJECTIVES AND ACTIVITIES**

To promote the benefits of the inhabitants of Ongar and the neighbourhood without distinction of sex, sexual origination, race or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants and to establish or to secure the establishment of a Community Centre and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a Centre for the activities promoted by the Association and its constituent bodies in furtherance of the aforementioned objects.

**Ongar and District Community Association  
Trustees Annual Report**

The main activities undertaken in relation to those purposes are the hiring of the Ballroom, Concert Room and Meeting Room and the rent of the Coffee Bar & Restaurant contained within the Budworth Hall. The main activities undertaken to further the charity's purposes for public benefit are the letting of halls, rooms, and other areas within the Budworth Hall. The Trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement contained in Charity Commission Documents PBI, PB2 and PB3

**ACHIEVEMENTS AND PERFORMANCE**

The Charity has continued to market the halls to both the residents and sports and social organisations in the local area and has had some success in attracting more regular hirers catering for all ages. The funds generated from these additional lettings will enable the Trustees to continue the upkeep and maintenance, and improve the existing facilities, of the Grade II listed building.

**FINANCIAL REVIEW**

Reserves are held for the continued maintenance, upkeep, and improvement of The Budworth Hall, a Grade II listed building, built in 1886

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Ongar and District Community Association is an unincorporated charity and is governed by the Constitution drawn up on 17th October 1996

The methods adopted for the recruitment and appointment of new trustees are to advertise within Ongar and district and then for the existing Trustees and the Executive Council members to interview the applicants. The existing Trustees and the Executive Council members will confer and, where more than one person has applied for the appointment, a vote will be taken, and a majority decision will be reached.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

DocuSigned by:

*David Irving*

354A684E8D36435...

D. Irving  
Trustee  
2 May 2024

**ONGAR & DISTRICT COMMUNITY ASSOCIATION**

**Statement of Financial Activities for the 12 months to 31st March 2023**

	Notes	Unrestricted Funds £	Year to 31.3.23 £	Year to 31.3.22 £	RESTRICTED FUNDS	
					31.3.23 £	31.3.22 £
<b>Incoming Resources</b>						
Charitable trading income	2	40,539	40,539	23,914		
Donations & Other Income		3,125	3,125	17,464		
Affiliations & Membership Fees		81	81	0		
Investment Income	3	169	169	219		
<b>Total Incoming Resources</b>		<b>43,913</b>	<b>43,913</b>	<b>41,597</b>	<b>0</b>	<b>0</b>
<b>Resources Expended</b>						
Salaries	5	16,271	16,271	16,836		
Contractor Building Services		4,363	4,363	2,225		
Light and heat		10,256	10,256	5,046		
Rates and water		1,113	1,113	667		
Repairs		5,982	5,982	2,755	15,723	
Telephone and postage		741	741	661		
Printing and stationery		631	631	239		
Insurance and licences		7,084	7,084	6,523		
Accountancy		4,118	4,118	2,977		
Consultancy		600	600	1,279		1,279
Depreciation		2,363	2,363	718		
Sundry expenses		375	375	0		
Bank charges		14	14	0		
Advertising		635	635	0		
Subscriptions and donations		212	212	709		
Cleaning		1,640	1,640	0		
<b>Total Resources Expended</b>		<b>56,397</b>	<b>56,397</b>	<b>40,636</b>	<b>15,723</b>	<b>1,279</b>
<b>Net incoming resources before transfers</b>	4	<b>-12,484</b>	<b>-12,484</b>	<b>961</b>	<b>-15,723</b>	<b>-1,279</b>
Unrestricted Funds at 1st April		124,378	124,378	123,417	35,685	36,964
<b>Unrestricted Funds at 31st March</b>		<b>£111,894</b>	<b>£111,894</b>	<b>£124,378</b>	<b>£19,962</b>	<b>£35,685</b>

72,120

**ONGAR & DISTRICT COMMUNITY ASSOCIATION**

**Balance Sheet as at 31st March 2023**

	<b>Notes</b>	<b>Year to 31.3.23 £</b>	<b>Year to 31.3.22 £</b>		
<b>Fixed Assets</b>					
Tangible Assets	6	26,909	4,067		
<b>Current Assets</b>					
Debtors	7	18,199	50,512		
Cash at bank and in hand		95,417	114,122	114,122	0
Investments		3	3		
		<u>113,619</u>	<u>164,637</u>		
<b>Creditors</b>					
Amounts falling due within one year	8	8,673	8,641		
Net Current Assets		<u>104,946</u>	<u>155,996</u>		
Total Assets less Current Liabilities		<u>£131,856</u>	<u>£160,063</u>		
<b>Funds</b>					
Restricted Funds		19,962	35,685		
Unrestricted funds - general		111,894	124,378		
<b>Total Funds</b>		<u>£131,856</u>	<u>£160,063</u>		

£0

The accounts were approved by the Trustees on

For and on behalf of the Trustees

D Irving  
Trustee

## **Ongar and District Community Association**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Ongar and District Community Association**

I report to the trustees on my examination of the financial statements of Ongar and District Community Association for the year ended 31 March 2023.

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

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

ANDREW BOWTLE MAAT LIMITED

Unit 27, Ongar Business Cent

The Gables, Fyfield Road

Ongar

Essex

CM5 0GA

18 October 2023

**THE ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 270668

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# Accounts

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Ongar and District Community Association

Charity No. 270668

Trustees' Report and Unaudited Accounts

31 March 2022

Ongar and District Community Association  
Contents

	Pages
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Balance Sheet	6
Statement of Cash flows	16
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Detailed Statement of Financial Activities	17 to 18

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 270668

Principal Office

The Budworth Hall

High Street

Ongar

Essex

CM5 9JG

Trustees

The following trustees served during the year:

N. Harries (Resigned 29 June 2022)

D. Irving

M. Jenkins

Key Management Personnel

Chair

Roger Roles

Accountants

ANDREW BOWTLE MAAT LIMITED

Unit 27, Ongar Business Cent

The Gables, Fyfield Road

Ongar

Essex

CM5 0GA

Bankers

The Co-Operative Bank p.l.c.

P.O. Box 101

1 Balloon Street

Manchester

M60 4EP

Address Line 5

Solicitors

Address Line 5

Investment Advisors

Address Line 5

#### OBJECTIVES AND ACTIVITIES

## Ongar and District Community Association Trustees Annual Report

To promote the benefits of the inhabitants of Ongar and the neighbourhood without distinction of sex, sexual origination, race or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants and to establish or to secure the establishment of a Community Centre and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a Centre for the activities promoted by the Association and its constituent bodies in furtherance of the aforementioned objects.

The main activities undertaken in relation to those purposes are the hiring of the Ballroom, Concert Room and Meeting Room and the rent of the Coffee Bar & Restaurant contained within the Budworth Hall. The main activities undertaken to further the charity's purposes for the public benefit are the letting of halls, rooms and other areas within the Budworth Hall. The Trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement contained in Charity Commission Documents PB1, PB2 and PB3

### ACHIEVEMENTS AND PERFORMANCE

The Charity has continued to market the halls to both the residents and sports and social organisations in the local area and has had some success in attracting more regular hirers catering for all ages. The funds generated from these additional lettings will enable the Trustees to continue the upkeep and maintenance, and improve the existing facilities, of the Grade II listed building.

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

### FINANCIAL REVIEW

Reserves are held for the continued maintenance, upkeep and improvement of The Budworth Hall, a Grade II listed building, built in 1886

### PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Ongar and District Community Association is an unincorporated charity and is governed by the Constitution drawn up on 17th October 1996

The methods adopted for the recruitment and appointment of new trustees are to advertise within Ongar and district and then for the existing Trustees and the Executive Council members to interview the applicants. The existing Trustees and the Executive Council members will confer and, where more than one person has applied for the appointment, a vote will be taken and a majority decision will be reached.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

D. Irving

Trustee

09 July 2022

Ongar and District Community Association  
Independent Examiners Report

Independent Examiner's Report to the trustees of Ongar and District Community Association

I report to the trustees on my examination of the financial statements of Ongar and District Community Association for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

RUTH RYAN

The Association of Accounting Technicians

AAT Licensed Bookkeeper (Licence No 1006055)

Member of The Association of Accounting Technicians

59 Kettlebury Way

Ongar

Essex

CM5 9HA

09 July 2022

Ongar and District Community Association

Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	399	-	399	197
Charitable activities	4	23,914	-	23,914	6,927
Investments	5	219	-	219	750
Other	6	17,064	-	17,064	23,668
<b>Total</b>		<b>41,596</b>	<b>-</b>	<b>41,596</b>	<b>31,542</b>
Expenditure on:					
Other	7	40,635	1,279	41,914	34,040
<b>Total</b>		<b>40,635</b>	<b>1,279</b>	<b>41,914</b>	<b>34,040</b>
Net gains on investments		-	-	-	-
Net expenditure	8	961	(1,279)	(318)	(2,498)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		961	(1,279)	(318)	(2,498)
Other gains and losses					
Net movement in funds		961	(1,279)	(318)	(2,498)
Reconciliation of funds:					
Total funds brought forward		123,417	36,964	160,381	162,879
Total funds carried forward		124,378	35,685	160,063	160,381

Ongar and District Community Association

Balance Sheet

at 31 March 2022

Charity No. 270668

		2022	2021
		£	£
Fixed assets			
Tangible assets	11	4,067	4,785
Investments	12	3	3
		<u>4,070</u>	<u>4,788</u>
Current assets			
Debtors	13	50,512	56,272
Cash at bank and in hand		114,122	104,944
		<u>164,634</u>	<u>161,216</u>
Creditors: Amount falling due within one year	14	(8,641)	(5,623)
Net current assets		155,993	155,593
Total assets less current liabilities		<u>160,063</u>	<u>160,381</u>
Net assets excluding pension asset or liability		<u>160,063</u>	<u>160,381</u>
Total net assets		<u><u>160,063</u></u>	<u><u>160,381</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		35,685	36,964
		<u>35,685</u>	<u>36,964</u>
Unrestricted funds	15		
General funds		124,378	123,417
		<u>124,378</u>	<u>123,417</u>
Reserves	15		
Total funds		<u><u>160,063</u></u>	<u><u>160,381</u></u>

Approved by the trustees on 09 July 2022

And signed on their behalf by:

D. Irving  
Trustee  
09 July 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Improvements to Premises	15% Straight Line
Furniture, fixtures and equipment	15% Reducing Balance

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	197	-	197
Charitable activities	6,927	-	6,927
Investments	750	-	750
Other	23,668	-	23,668
Total	<u>31,542</u>	<u>-</u>	<u>31,542</u>
Expenditure on:			
Other	34,040	-	34,040
Total	<u>34,040</u>	<u>-</u>	<u>34,040</u>
Net income	<u>(2,498)</u>	<u>-</u>	<u>(2,498)</u>
Net income before other gains/(losses)	(2,498)	-	(2,498)
Other gains and losses:			
Net movement in funds	<u>(2,498)</u>	<u>-</u>	<u>(2,498)</u>
Reconciliation of funds:			
Total funds brought forward	125,915	36,964	162,879
Total funds carried forward	<u><u>123,417</u></u>	<u><u>36,964</u></u>	<u><u>160,381</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
General donations	399	399	197
	<u>399</u>	<u>399</u>	<u>197</u>

4 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Lettings of halls	19,983	19,983	5,227
Rent from Coffee Bar & Restaurant	3,000	3,000	1,515
Coffee Bar & Restaurant maintenance costs recharged	361	361	47
Coffee Bar & Restaurant utility costs recharged	570	570	138
	<u>23,914</u>	<u>23,914</u>	<u>6,927</u>

Ongar and District Community Association  
Notes to the Accounts

5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest received	219	219	750
	<u>219</u>	<u>219</u>	<u>750</u>

6 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Affiliations	-	-	184
COVID related grants received	17,064	17,064	23,484
	<u>17,064</u>	<u>17,064</u>	<u>23,668</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Employee costs	16,836	-	16,836	18,467
Premises costs	10,693	-	10,693	5,506
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	718	-	718	844
General administrative costs	8,132	-	8,132	7,138
Legal and professional costs	4,256	1,279	5,535	2,085
	<u>40,635</u>	<u>1,279</u>	<u>41,914</u>	<u>34,040</u>

8 Net expenditure before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	718	844

9 Trustee remuneration and expenses

	2022 Number	2021 Number
The nature of the reimbursed expenses	No expenses were paid to trustees during the year	

10 Staff costs

	2022	2021
Salaries and wages	16,811	18,467
	<u>16,811</u>	<u>18,467</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Administration and maintenance	1	1
	<u>1</u>	<u>1</u>

The Ongar and District Community Association has a Workplace Pension fund administered by NEST although those members of staff eligible for the Workplace Pension have opted out of the scheme

11 Tangible fixed assets

	Improvements to Premises £	Furniture, fixtures and equipment £	Total £
Cost or revaluation			
At 1 April 2021	-	40,092	40,092
At 31 March 2022	<u>-</u>	<u>40,092</u>	<u>40,092</u>
Depreciation and impairment			
At 1 April 2021	-	35,307	35,307
Depreciation charge for the year	-	718	718
At 31 March 2022	<u>-</u>	<u>36,025</u>	<u>36,025</u>
Net book values			
At 31 March 2022	<u>-</u>	<u>4,067</u>	<u>4,067</u>
At 31 March 2021	<u>-</u>	<u>4,785</u>	<u>4,785</u>

12 Investments

	Other investments - Unlisted £	Total £
Cost or revaluation		
At 1 April 2021	3	3
At 31 March 2022	<u>3</u>	<u>3</u>
Net book values		
At 31 March 2022	<u>3</u>	<u>3</u>
At 31 March 2021	<u>3</u>	<u>3</u>

Shares held in Budworth Trading Company

Ongar and District Community Association  
Notes to the Accounts

13 Debtors

	2022	2021
	£	£
Trade debtors	5,694	3,364
VAT recoverable	968	427
Other debtors	41,579	50,579
Prepayments and accrued income	2,271	1,902
	<u>50,512</u>	<u>56,272</u>

14 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,310	(251)
Other taxes and social security	(160)	102
Other creditors	5,245	5,110
Accruals	1,030	662
Deferred income	1,216	-
	<u>8,641</u>	<u>5,623</u>

15 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Funds received from The Shelley Community Hall Association	36,964	-	(1,279)	35,685
<i>Total</i>	<u>36,964</u>	<u>-</u>	<u>(1,279)</u>	<u>35,685</u>
Unrestricted funds:				
General funds	123,417	41,596	(40,635)	124,378
<b>Total funds</b>	<u>160,381</u>	<u>41,596</u>	<u>(41,914)</u>	<u>160,063</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Funds received from The Shelley Community Hall Association      To provide a Community Centre for the residents of Shelley and Ongar

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	4,067	4,067
Investments	3	3
Net current assets	155,993	155,993
	<u>160,063</u>	<u>160,063</u>

17 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	104,944	9,178	114,122
	<u>104,944</u>	<u>9,178</u>	<u>114,122</u>
Net debt	<u>104,944</u>	<u>9,178</u>	<u>114,122</u>

18 Related party disclosures

<i>Name of related party</i>	Budworth Trading Company Limited
<i>Description of relationship between the parties</i>	Trading activities of the charity
<i>Description of transaction and general amounts involved</i>	At the year end, the trading company owed the charity £41,579. As at 31st March 2022 the Balance Sheet total of the subsidiary company was £14

Ongar and District Community Association  
Statement of Cash flows  
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(318)	(2,498)
Adjustments for:		
Depreciation of property, plant and equipment	718	844
Dividends, interest and rents from investments	(17,283)	(24,418)
Decrease/(Increase) in trade and other receivables	5,760	(1,485)
Increase/(Decrease) in trade and other payables	1,802	(2,479)
Net cash used in operating activities	<u>(9,321)</u>	<u>(30,036)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	17,283	24,418
Net cash from investing activities	<u>17,283</u>	<u>24,418</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	7,962	(5,618)
Cash and cash equivalents at the beginning of the year	104,944	113,338
Cash and cash equivalents at the end of the year	<u>112,906</u>	<u>107,720</u>
Components of cash and cash equivalents		
Cash and bank balances	114,122	104,944
	<u>114,122</u>	<u>104,944</u>

Ongar and District Community Association  
Detailed Statement of Financial Activities  
for the year ended 31 March 2022

	Unrestricted funds		Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
General donations	399	-	399	197
	<u>399</u>	<u>-</u>	<u>399</u>	<u>197</u>
Charitable activities				
Lettings of halls	19,983	-	19,983	5,227
Rent from Coffee Bar & Restaurant	3,000	-	3,000	1,515
Coffee Bar & Restaurant maintenance costs recharged	361	-	361	47
Coffee Bar & Restaurant utility costs recharged	570	-	570	138
	<u>23,914</u>	<u>-</u>	<u>23,914</u>	<u>6,927</u>
Investments				
Bank interest received	219	-	219	750
	<u>219</u>	<u>-</u>	<u>219</u>	<u>750</u>
Other				
Affiliations	-	-	-	184
COVID related grants received	17,064	-	17,064	23,484
	<u>17,064</u>	<u>-</u>	<u>17,064</u>	<u>23,668</u>
Total income and endowments	41,596	-	41,596	31,542
Expenditure on:				
Employee costs				
Salaries/wages	16,811	-	16,811	18,467
Staff welfare	25	-	25	-
	<u>16,836</u>	<u>-</u>	<u>16,836</u>	<u>18,467</u>
Premises costs				
Rates	667	-	667	95
Light, heat and power	5,046	-	5,046	2,002
Premises cleaning	607	-	607	795
Premises repairs and maintenance	2,148	-	2,148	1,692
Other premises costs	2,225	-	2,225	922
	<u>10,693</u>	<u>-</u>	<u>10,693</u>	<u>5,506</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Improvements to Premises	-	-	-	-

Ongar and District Community Association  
Detailed Statement of Financial Activities

Depreciation of Furniture. fixtures and equipment	718	-	718	844
General insurances	6,523	-	6,523	5,501
Postage and couriers	18	-	18	-
Stationery and printing	239	-	239	538
Subscriptions	709	-	709	396
Telephone, fax and broadband	643	-	643	703
	<u>8,850</u>	<u>-</u>	<u>8,850</u>	<u>7,982</u>
Legal and professional costs				
Accountancy and bookkeeping	2,977	-	2,977	2,085
Consultancy fees	1,279	1,279	2,558	-
	<u>4,256</u>	<u>1,279</u>	<u>5,535</u>	<u>2,085</u>
Total of expenditure of other costs	<u>40,635</u>	<u>1,279</u>	<u>41,914</u>	<u>34,040</u>
Total expenditure	40,635	1,279	41,914	34,040
Net gains on investments	-	-	-	-
Net expenditure	<u>961</u>	<u>(1,279)</u>	<u>(318)</u>	<u>(2,498)</u>
Net expenditure before other gains/(losses)	961	(1,279)	(318)	(2,498)
Other Gains	-	-	-	-
Net movement in funds	<u>961</u>	<u>(1,279)</u>	<u>(318)</u>	<u>(2,498)</u>
Reconciliation of funds:				
Total funds brought forward	123,417	36,964	160,381	162,879
Total funds carried forward	<u>124,378</u>	<u>35,685</u>	<u>160,063</u>	<u>160,381</u>

**THE ONGAR AND DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 270668

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# Accounts

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**Ongar and District Community Association  
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 270668**

**Principal Office**

The Budworth Hall  
High Street  
Ongar  
Essex  
CM5 9JG

**Trustees**

The following Trustees served during the year:

N. Harries  
D. Irving  
M. Jenkins

**Accountants**

ANDREW BOWTLE MAAT LIMITED  
Unit 27, Ongar Business Cent  
The Gables, Fyfield Road  
Ongar  
Essex  
CM5 0GA

**Bankers**

The Co-Operative Bank p.l.c.  
P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP

**OBJECTIVES AND ACTIVITIES**

To promote the benefits of the inhabitants of Ongar and the neighbourhood without distinction of sex, sexual origination, race or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants and to establish or to secure the establishment of a Community Centre and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of, such a Centre for the activities promoted by the Association and its constituent bodies in furtherance of the aforementioned objects.

**Ongar and District Community Association  
Trustees Annual Report**

The main activities undertaken in relation to those purposes are the hiring of the Ballroom, Concert Room and Meeting Room and the rent of the Coffee Bar & Restaurant contained within the Budworth Hall. The main activities undertaken to further the charity's purposes for the public benefit are the letting of halls, rooms and other areas within the Budworth Hall. The Trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement contained in Charity Commission Documents PB1, PB2 and PB3

**ACHIEVEMENTS AND PERFORMANCE**

The Charity has continued to market the halls to both the residents and sports and social organisations in the local area and has had some success in attracting more regular hirers catering for all ages. The funds generated from these additional lettings will enable the Trustees to continue the upkeep and maintenance, and improve the existing facilities, of the Grade II listed building.

**FINANCIAL REVIEW**

Reserves are held for the continued maintenance, upkeep and improvement of The Budworth Hall, a Grade II listed building, built in 1886

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Ongar and District Community Association is an unincorporated charity and is governed by the Constitution drawn up on 17th October 1996

The methods adopted for the recruitment and appointment of new trustees are to advertise within Ongar and district and then for the existing Trustees and the Executive Council members to interview the applicants. The existing Trustees and the Executive Council members will confer and, where more than one person has applied for the appointment, a vote will be taken and a majority decision will be reached.

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

D. Irving  
Trustee  
22 January 2022

# Profit and Loss

## Ongar & District Community Association For the year ended 31 March 2021

	2021	2020
<b>Turnover</b>		
Affiliations	-	210.00
Bank Interest Received	750.27	1,109.18
Cafe - Gas & Water	137.75	558.10
Cafe Rental Income	1,515.00	12,034.77
Costs recharged	46.80	1,190.40
Donations Received	196.25	10,428.11
Lettings - Ballroom	3,091.50	21,766.08
Lettings - Committee Room	22.00	2,394.40
Lettings - Concert Room	1,963.10	8,660.85
Lettings - Outer Bar	150.00	1,380.15
Membership Fees	-	90.00
Miscellaneous Income	23,483.93	7.75
Sales	184.00	96.00
<b>Total Turnover</b>	<b>31,540.60</b>	<b>59,925.79</b>
<b>Cost of Sales</b>		
Advertising	-	12.50
<b>Total Cost of Sales</b>	<b>-</b>	<b>12.50</b>
<b>Gross Profit</b>	<b>31,540.60</b>	<b>59,913.29</b>
<b>Administrative Costs</b>		
Accountancy Fees	2,084.67	2,544.77
Building Repairs & Maintenance	1,691.54	6,132.23
Cleaning	794.64	821.55
Consultancy Fees	-	325.00
Donations	-	100.00
Electricity	1,037.62	2,772.01
Fixtures & Fittings Depreciation (8002)	844.00	993.27
Gas	964.23	3,050.76
General Rates	(2.00)	685.44
Gross Wages	18,467.39	20,507.26
Improvements to Premises - depreciation (8006)	-	73.47
Insurance	5,501.16	6,666.04
Miscellaneous Motor Expenses	-	1.00
Office Machine Maintenance	125.00	55.00
Office Stationery	413.06	277.25
Postage and Carriage	-	17.13
Refreshments	-	26.60
Sub Contract Caretakers Fees	921.50	5,586.75
Subscriptions	396.16	788.16
Subsistence	-	37.80

Profit and Loss

	2021	2020
Telephone	702.95	670.87
Wages - Casual	-	1,400.00
Water Rates	96.80	532.49
<b>Total Administrative Costs</b>	<b>34,038.72</b>	<b>54,064.85</b>
<b>Operating Profit</b>	<b>(2,498.12)</b>	<b>5,848.44</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>(2,498.12)</b>	<b>5,848.44</b>
<b>Profit after Taxation</b>	<b>(2,498.12)</b>	<b>5,848.44</b>

# Balance Sheet

## Ongar & District Community Association As at 31 March 2021

	31 MAR 2021	31 MAR 2020
<b>Fixed Assets</b>		
<b>Tangible Assets</b>		
Fixtures & Fittings	21,983.45	21,983.45
Fixtures & Fittings Depreciation (0031)	(18,277.60)	(17,623.60)
Furniture & Equipment Depreciation (0041)	(17,029.73)	(16,839.73)
Furniture and Equipment	18,108.41	18,108.41
Improvements to Premises	19,491.56	19,491.56
Improvements to Premises - depreciation (0046)	(19,491.56)	(19,491.56)
Investments	3.00	3.00
<b>Total Tangible Assets</b>	<b>4,787.53</b>	<b>5,631.53</b>
<b>Total Fixed Assets</b>	<b>4,787.53</b>	<b>5,631.53</b>
<b>Current Assets</b>		
<b>Cash at bank and in hand</b>		
Barclays - Premium Account	10,644.01	10,637.31
Buisness Fixed Rate Deposit 3 mth	2,782.27	2,782.27
Co-Op Current Account	4,435.31	18,261.94
Hampshire Trust No 1 A/c 10363340	45,927.74	40,743.10
Hampshire Trust No 2 A/c 10363359	40,919.77	40,606.96
Petty Cash	234.54	174.54
<b>Total Cash at bank and in hand</b>	<b>104,943.64</b>	<b>113,206.12</b>
Budworth Trading Company Ltd	50,579.37	50,579.37
Debtors Control Account	3,364.28	2,717.04
Prepayments	1,902.35	969.00
<b>Total Current Assets</b>	<b>160,789.64</b>	<b>167,471.53</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals	663.11	1,882.75
Creditors Control Account	(251.44)	2,026.99
Historical Adjustment	(501.53)	(501.53)
HSBC Current A/c Closed USE 1205	1,007.25	1,007.25
Other Creditors	2,470.47	3,763.57
P.A.Y.E.	101.59	427.52
Rent Deposit	2,775.00	2,775.00
Rounding	(510.78)	(505.72)
VAT Liability	(427.35)	(521.74)
<b>Total Creditors: amounts falling due within one year</b>	<b>5,326.32</b>	<b>10,354.09</b>
<b>Net Current Assets (Liabilities)</b>	<b>155,463.32</b>	<b>157,117.44</b>
<b>Total Assets less Current Liabilities</b>	<b>160,250.85</b>	<b>162,748.97</b>
<b>Net Assets</b>	<b>160,250.85</b>	<b>162,748.97</b>

	31 MAR 2021	31 MAR 2020
<b>Capital and Reserves</b>		
Current Year Earnings	(2,498.12)	5,848.44
Restricted Income Funds	36,964.15	36,964.15
Unrestricted Funds (3200)	125,784.82	119,936.38
<b>Total Capital and Reserves</b>	<b>160,250.85</b>	<b>162,748.97</b>

## Ongar and District Community Association

### Independent Examiners Report

#### Independent Examiner's Report to the trustees of Ongar and District Community Association

I report to the trustees on my examination of the accounts of Ongar and District Community Association for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

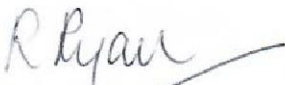
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.



Ruth Ryan, AATQB  
The Association of Accounting Technicians  
Ruth Ryan, AATQB  
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January 2022