



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01.01.2021 Period start date To 31.12.2021
Period end date

Charity name: Mark Hall & Netteswell Community Association

Charity registration number: 301280

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Providing activities and education to the local community |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | We have several different classes ranging from Scrabble/Exercise classes/ dance/tie chi/ Alzheimer's meetings and many more |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| | | |
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

| | | |
|--|--|--|
| | | |
|--|--|--|

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | To provide activities- moral support- and entertainment to all the local community of all ages |
| | | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | Our reserve account is kept at a amount and is not allowed to go lower than that |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The reserve is held so we have enough Money to pay for any unforeseen repairs or expenses |
| Amount of reserves held | Para 1.22 | £30,000.00 |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|---------------------------------|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | constitution |
| How is the charity constituted? (e.g. unincorporated association, CIO) | Para 1.25 | Community benefit society |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Yearly annual meeting- voted in |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|---|
| Charity name | Mark Hall & Netteswell Community Association |
| Other name the charity uses | |
| Registered charity number | 301280 |
| Charity's principal address | Moot House The Stow Harlow Essex CM20 3AG |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---|
| 1 | Derek Fenny | President | | |
| 2 | Shaun Graham | Security | | |
| 3 | Sue Keningale | Chairman | | |
| 4 | Sue Mitchell | Treasurer | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|-----------------|-----------------------------------|--|
| Dr S Firth | | |
| Pat Mountsteven | | |
| David Schacht | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|------|
| Description of the assets held in this capacity | none |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| Signature(s) | | |
|-------------------------------------|--------------------|--|
| Full name(s) | Susan R. KENINGALE | |
| Position (eg Secretary, Chair, etc) | Chair | |

| Date |
|---------|
| 13/9/22 |

**MARK HALL AND NETTESWELL
COMMUNITY ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity No: 301280

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

RESULTS

The Surplus/(Deficit) for the year amounted to (£8,314) (2020 (£48,045)) leaving accumulated funds carried forward of £130,385 (2020 £138,699) which the trustees consider is sufficient to meet the trust's obligations.

REVIEW OF ACTIVITIES

The community association's principal activity during the year was to promote opportunities for cultural, recreational and social activities for the benefit of the community.

The charity's registration number is 301280.

FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR

The trustees anticipate no significant change in the community association's activities in the foreseeable future.

There have been no other events since the end of the year which require comment by the trustees.

RISK ASSESSMENT

The trustees have undertaken an assessment of the operational, Financial and compliance risks that they face in the operation of the charity and have taken steps to ensure that those risks have been adequately guarded against.

RESERVES

Funds are being specially earmarked in a separate Capital Fund for major refurbishment and or building costs which will be incurred at some time in the future. The trustees decide how much to set aside and this is matched by a transfer to/from the Capital Fund as necessary. The balance of any surplus/(deficit) is taken to the general fund.

TRUSTEES

The trustees throughout the year, all of whom had no financial interest in the community association were:

D Fenny - President

Holding Trustees

P Mountstevens

Dr S Firth

D Schacht

Managing Trustees

A Fournier

S Keningale

K Blunnie

D Johnson

S Graham

M Branwell

S Mitchell

M Hearne

A Whitnall

M Rees

D Wales

D Copcutt

RELEVANT ORGANISATIONS

Bankers:

National Westminster Bank Plc
Company
Market Square
Town Centre
Harlow
Essex

Auditors:

Lawrence and
26 Bell Street
Sawbridgeworth
Herts
CM21 9AN

Signed on behalf of the managing trustees

S Keningale
Chairman

Dated: 6 April 2022

**MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION**

We report on the accounts of the association for the year ended 31 December 2021, which are set out on pages 3 to 11.

Respective responsibilities of officers and examiner

The Association's officers are responsible for the preparation of the accounts. The association's directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- ☐ Examine the accounts (under section 43(3)(a) of the 1993 act);
- ☐ Follow the procedures laid down in the general direction given by the charity commission (under section 43(7)(b) of the 1993 act); and
- ☐ State whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the general directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - ☐ Proper accounting records are kept in accordance with section 41 of the act; and
 - ☐ Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Colin Peacock FCCA MAAT
for and on behalf of Lawrence & Company

26 Bell Street
Sawbridgeworth
Hertfordshire
CM21 9AN

Dated: 6 April 2022

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | General | Capital | Total | Total |
|---|--------------|----------------|----------------|--------------|--------------|
| | | Fund | Fund | 2021 | 2020 |
| INCOME AND EXPENDITURE | | | | | |
| Incoming resources: | | | | | |
| Admin fees | | 1,035 | - | 1,035 | 675 |
| Subscriptions and affiliation fees | | 3,488 | - | 3,488 | 911 |
| Investment income | | - | 4 | 4 | 73 |
| Letting's income | | 38,568 | - | 38,568 | 29,367 |
| Government grants | | 16,137 | - | 16,137 | 28,283 |
| Sundry income | | 94 | - | 94 | 75 |
| Donations | | - | - | - | 25 |
| Moot House Social Club Limited | | | | | |
| - covenanted income | | 1,714 | - | 1,714 | 3,112 |
| - fee due under licence | | 9,600 | - | 9,600 | 9,600 |
| | | <hr/> | | <hr/> | <hr/> |
| | | 70,636 | 4 | 70,640 | 72,121 |
| | | <hr/> | | <hr/> | <hr/> |
| Resources expended: | | | | | |
| Management and administration Of the charity | | 78,954 | - | 78,954 | 120,166 |
| | | <hr/> | | <hr/> | <hr/> |
| Net incoming resources before transfers (48,045) | | | (8,318) | 4 | (8,314) |
| | | <hr/> | | <hr/> | <hr/> |
| Transfers between funds | | - | - | - | - |
| | | <hr/> | | <hr/> | <hr/> |
| Net incoming resources | | (8,318) | 4 | (8,314) | (48,045) |
| Fund balance at 1 January 2021 | | 104,027 | 34,672 | 138,699 | 186,744 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balance at 31 December 2021 | | 95,709 | 34,676 | 130,385 | 138,699 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2021

| | Notes | | 2020 |
|---|--------------|----------|-------------|
| FIXED ASSETS | 4 | 123,896 | 127,126 |
| CURRENT ASSETS | | | |
| Debtors | 5 | 30,037 | 37,943 |
| Short term investments | 6 | 34,676 | 34,672 |
| Cash at bank | | 7,380 | 8,400 |
| Cash in hand | | 350 | 350 |
| | | ————— | ————— |
| | | 72,443 | 81,365 |
| | | ————— | ————— |
| CREDITORS: amounts falling Due within one year | | | |
| Creditors | 7 | 13,344 | 10,158 |
| | | ————— | ————— |
| | | 13,344 | 10,158 |
| | | ————— | ————— |
| NET CURRENT ASSETS | | 59,099 | 71,207 |
| | | ————— | ————— |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 182,995 | 198,333 |
| LONG TERM CREDITORS | 8 | 52,610 | 59,634 |
| | | ————— | ————— |
| | | £130,385 | £138,699 |
| | | ————— | ————— |
| REPRESENTING: | | | |
| CAPITAL FUND | 9 | 95,709 | 104,027 |
| GENERAL FUND (see page 5) | | 34,676 | 34,672 |
| | | ————— | ————— |
| | | £130,385 | £138,699 |
| | | ————— | ————— |

Approved by the Association on 6 April 2022

S Keningale - Chairman

S Mitchell - Treasurer

S Graham - Secretary

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | 2020 |
|---|--------------|-------------|
| INCOME | | |
| Membership subscriptions | 3,488 | 911 |
| Admin fees | 1,035 | 675 |
| | <hr/> | <hr/> |
| | 4,523 | 1,586 |
| Lettings: | | |
| House | 17,593 | 17,942 |
| Annex | 824 | 2,673 |
| Hall | 11,030 | 4,208 |
| New Hall | 9,121 | 4,544 |
| | <hr/> | <hr/> |
| | 38,568 | 29,367 |
| Moot House Social Club Limited | 11,314 | 12,712 |
| Government Grants | 16,137 | 28,283 |
| Sundry income | 94 | 75 |
| Donations | - | 25 |
| | <hr/> | <hr/> |
| | 70,636 | 72,048 |
| Less: | | |
| Expenditure (see page 6) | 78,954 | 120,166 |
| | <hr/> | <hr/> |
| EXCESS OF EXPENDITURE OVER INCOME FOR THE YEAR | (8,318) | (48,118) |
| Transfer from/(to) capital fund | - | 59,946 |
| | <hr/> | <hr/> |
| | (8,318) | 11,828 |
| BALANCE BROUGHT FORWARD | 104,027 | 92,199 |
| | <hr/> | <hr/> |
| BALANCE CARRIED FORWARD | £95,709 | £104,027 |
| | <hr/> | <hr/> |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
GENERAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

| | | 2020 |
|--|---------|-------------|
| EXPENDITURE | | |
| SALARIES AND NATIONAL INSURANCE | | |
| Secretarial | 27,432 | 35,306 |
| Maintenance and caretaking | 11,413 | 9,229 |
| Cleaning | 1,388 | 15,203 |
| Pension | 783 | 658 |
| | <hr/> | <hr/> |
| | 41,016 | 60,396 |
| ACCOMMODATION | | |
| Rates | 441 | 441 |
| Water rates | 431 | 706 |
| Light and heat | 5,832 | 7,759 |
| Cleaning contracts & materials | 1,228 | 961 |
| Repairs and renewals | 12,808 | 31,816 |
| Insurance | 1,690 | 1,553 |
| Safety expenses | 405 | 378 |
| | <hr/> | <hr/> |
| | 22,835 | 43,614 |
| ADMINISTRATION | | |
| Postage | 73 | 67 |
| Printing, stationery and advertising | 244 | 267 |
| Telephone | 1,392 | 1,335 |
| Audit and accountancy | 4,675 | 4,550 |
| Computer software | 2,342 | 2,386 |
| Website fees | 101 | 105 |
| Sundry expenses | 486 | 904 |
| Bank charges | 263 | 337 |
| Bank loan interest | 1,810 | 2,073 |
| | <hr/> | <hr/> |
| | 11,386 | 12,024 |
| NFCO expenses | 163 | 159 |
| Depreciation: | | |
| Furniture, fixtures and equipment | 1,993 | 2,402 |
| Improvements to property | 1,561 | 1,571 |
| | <hr/> | <hr/> |
| | £78,954 | £120,166 |
| | <hr/> | <hr/> |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

1) OFFICERS' RESPONSIBILITIES

The officers acknowledge their various accounting responsibilities, in particular the requirement to maintain proper and accurate accounting records and the need to safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities. In addition, the officers also acknowledge their responsibility for the accounts, which have been prepared from the accounting records.

The accounts are required to give a true and fair view. To achieve this, the officers have chosen accounting policies suitable to the business, applied them consistently and made judgements and estimates that they consider prudent and reasonable. They have applied the going concern basis of accounting, which they consider appropriate in the circumstances.

2) ACCOUNTING POLICIES

2.1 Accounting convention and standards

The financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006, and also under the historical cost convention in accordance with the requirements of statement of Recommended Practice Accounting by Charities (SORP)

2.2 Depreciation

Depreciation of furniture, fittings and equipment is provided at 20% per annum on the opening written down value. No depreciation is charged on additions in the year in which they are purchased.

2.3 Interest received

Interest received on the Deposit account is credited directly to the capital fund (see note 7).

All other interest received is credited to the Income and Expenditure account.

2.4 Grants

Grants received have been deducted from the assets to which they relate, and are credited to the Income and Expenditure account over the remaining term of the lease on the premises to which they relate. Grants are not credited in the year that they are received.

3) MOOT HOUSE SOCIAL CLUB LIMITED

The association has entered into a licence fee with Moot House Social Club Limited for the club to carry on the association's bar activities with effect from 1 January 1985. The association is entitled to receive a licence fee of £800 per month (2020 £800 per month) and the entire surplus made by the Club in each financial year.

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4) FIXED ASSETS

| | Improvements To Property | Freehold Property | Furniture Fittings & Equipment | Total |
|---|-------------------------------------|------------------------------|---|--------------|
| Written down value At 1 January 2021 | 29,659 | 87,500 | 9,967 | 127,126 |
| Additions | - | - | 324 | 324 |
| | 29,659 | 87,500 | 10,291 | 127,450 |
| Less: Depreciation | 1,561 | - | 1,993 | 3,554 |
| Written down value At 31 December 2021 | £28,098 | £87,500 | £8,298 | £123,896 |

5) DEBTORS

| | | 2020 |
|--------------------------------|---------|-------------|
| Lettings and other activities | 3,534 | 5,758 |
| Prepayments and accrued income | 2,889 | 2,597 |
| Government grants | - | 3,807 |
| Moot House Social Club Limited | 23,614 | 25,781 |
| | £30,037 | £37,943 |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6) SHORT TERM INVESTMENTS - CAPITAL FUND

| | | 2020 |
|----------------------------------|---------|-------------|
| Bank & Building Society Accounts | £34,676 | £34,672 |
| | _____ | _____ |

Since the major part of the association's investments are earmarked for the Capital Fund, the interest on these accounts is taken directly to this fund and is not credited to the Income and Expenditure Account.

7) CREDITORS: amounts falling due within one year

| | | 2020 |
|---------------------------------|---------|-------------|
| Trade creditors | 1,238 | 441 |
| Taxes and social security costs | 1,406 | 446 |
| Bank loan account | 7,483 | 6,236 |
| Accruals and other creditors | 3,217 | 3,035 |
| | _____ | _____ |
| | £13,344 | £10,158 |
| | _____ | _____ |

8) CREDITORS: amounts falling due after one year

| | | 2020 |
|-------------------|---------|-------------|
| Bank loan account | 52,610 | 59,634 |
| | _____ | _____ |
| | £52,610 | £59,634 |
| | _____ | _____ |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9) CAPITAL FUND

| | | 2020 |
|--|---------|---------|
| Balance as at 1 January 2021 | 34,672 | 94,545 |
| Add: Interest received – term deposit | 4 | 73 |
| | <hr/> | <hr/> |
| | 34,676 | 94,618 |
| Add: Transfer to/(from) general fund (see page 5) (59,946) | | - |
| | <hr/> | <hr/> |
| Balance at 31 December 2021 | £34,676 | £34,672 |
| | <hr/> | <hr/> |

The capital fund was created with a view to improving the association's premises.

10) TAXATION

No provision for taxation is required in these financial statements as the association is a charity and as such it is exempt under Section 505 of the Taxes Act 1988 from taxation on its investment and rental income.

**MARK HALL AND NETTESWELL
COMMUNITY ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity No: 301280

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

RESULTS

The Surplus/(Deficit) for the year amounted to (£8,314) (2020 (£48,045)) leaving accumulated funds carried forward of £130,385 (2020 138,699) which the trustees consider is sufficient to meet the trust's obligations.

REVIEW OF ACTIVITIES

The community association's principal activity during the year was to promote opportunities for cultural, recreational and social activities for the benefit of the community.

The charity's registration number is 301280.

FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR

The trustees anticipate no significant change in the community association's activities in the foreseeable future.

There have been no other events since the end of the year which require comment by the trustees.

RISK ASSESSMENT

The trustees have undertaken an assessment of the operational. Financial and compliance risks that they face in the operation of the charity and have taken steps to ensure that those risks have been adequately guarded against.

RESERVES

Funds are being specially earmarked in a separate Capital Fund for major refurbishment and or building costs which will be incurred at some time in the future. The trustees decide how much to set aside and this is matched by a transfer to/from the Capital Fund as necessary. The balance of any surplus/(deficit) is taken to the general fund.

TRUSTEES

The trustees throughout the year, all of whom had no financial interest in the community association were:

D Fenny - President

Holding Trustees

P Mountsteven

Dr S Firth

D Schacht

Managing Trustees

A Fournier

S Keningale

K Blunnie

D Johnson

S Graham

M Branwell

S Mitchell

M Hearne

A Whitnall

M Rees

D Wales

D Copcutt

RELEVANT ORGANISATIONS

Bankers:

National Westminster Bank Plc

Market Square

Town Centre

Harlow

Essex

Auditors:

Lawrence and Company

26 Bell Street

Sawbridgeworth

Herts

CM21 9AN

Signed on behalf of the managing trustees



S Keningale
Chairman

Dated: 6 April 2022

**MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MARK HALL
AND NETTESWELL COMMUNITY ASSOCIATION**

We report on the accounts of the association for the year ended 31 December 2021, which are set out on pages 3 to 11.

Respective responsibilities of officers and examiner

The Associations officers are responsible for the preparation of the accounts. The association's directors consider that an audit is not required for this year under section 43(2) of the charities act 1993 and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 act);
- Follow the procedures laid down in the general direction given by the charity commission (under section 43(7)(b) of the 1993 act); and
- State whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the general directions given by the Charity Commissioner. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - Proper accounting records are kept in accordance with section 41 of the act; and
 - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Peacock FCCA MAAT
for and on behalf of Lawrence & Company
26 Bell Street
Sawbridgeworth
Hertfordshire
CM21 9AN

Dated: 6 April 2022

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | General | Capital | Total | Total |
|---|-------|---------|---------|---------|----------|
| | | Fund | Fund | 2021 | 2020 |
| INCOME AND EXPENDITURE | | | | | |
| Incoming resources: | | | | | |
| Admin fees | | 1,035 | - | 1,035 | 675 |
| Subscriptions and affiliation fees | | 3,488 | - | 3,488 | 911 |
| Investment income | | - | 4 | 4 | 73 |
| Letting's income | | 38,568 | - | 38,568 | 29,367 |
| Government grants | | 16,137 | - | 16,137 | 28,283 |
| Sundry income | | 94 | - | 94 | 75 |
| Donations | | - | - | - | 25 |
| Moot House Social | | | | | |
| Club Limited | | | | | |
| - covenanted income | | 1,714 | - | 1,714 | 3,112 |
| - fee due under licence | | 9,600 | - | 9,600 | 9,600 |
| | | | | | |
| | | 70,636 | 4 | 70,640 | 72,121 |
| | | | | | |
| Resources expended: | | | | | |
| Management and administration | | | | | |
| Of the charity | | 78,954 | - | 78,954 | 120,166 |
| | | | | | |
| | | (8,318) | 4 | (8,314) | (48,045) |
| Net incoming resources before transfers | | | | | |
| | | | | | |
| Transfers between funds | | - | - | - | - |
| | | | | | |
| Net incoming resources | | (8,318) | 4 | (8,314) | (48,045) |
| | | | | | |
| Fund balance at 1 January 2021 | | 104,027 | 34,672 | 138,699 | 186,744 |
| | | | | | |
| Fund balance at 31 December 2021 | | 95,709 | 34,676 | 130,385 | 138,699 |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2021

| | Notes | 2020 | |
|---|-------|----------|----------|
| FIXED ASSETS | 4 | 123,896 | 127,126 |
| CURRENT ASSETS | | | |
| Debtors | 5 | 30,037 | 37,943 |
| Short term investments | 6 | 34,676 | 34,672 |
| Cash at bank | | 7,380 | 8,400 |
| Cash in hand | | 350 | 350 |
| | | 72,443 | 81,365 |
| CREDITORS: amounts falling Due within one year | | | |
| Creditors | 7 | 13,344 | 10,158 |
| | | 13,344 | 10,158 |
| NET CURRENT ASSETS | | 59,099 | 71,207 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 182,995 | 198,333 |
| LONG TERM CREDITORS | 8 | 52,610 | 59,634 |
| | | £130,385 | £138,699 |
| REPRESENTING: | | | |
| CAPITAL FUND | 9 | 95,709 | 104,027 |
| GENERAL FUND (see page 5) | | 34,676 | 34,672 |
| | | £130,385 | £138,699 |

Approved by the Association on 6 April 2022

| | | |
|--------------|-------------|---------------------|
| S Kenningale | - Chairman | <i>S Kenningale</i> |
| S Mitchell | - Treasurer | <i>S Mitchell</i> |
| S Graham | - Secretary | <i>S Graham</i> |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | 2020 | |
|---|---------|----------|--|
| INCOME | | | |
| Membership subscriptions | 3,488 | 911 | |
| Admin fees | 1,035 | 675 | |
| | 4,523 | 1,586 | |
| Lettings: | | | |
| House | 17,593 | 17,942 | |
| Annex | 824 | 2,673 | |
| Hall | 11,030 | 4,208 | |
| New Hall | 9,121 | 4,544 | |
| | 38,568 | 29,367 | |
| Moot House Social Club Limited | 11,314 | 12,712 | |
| Government Grants | 16,137 | 28,283 | |
| Sundry income | 94 | 75 | |
| Donations | - | 25 | |
| | 70,636 | 72,048 | |
| Less: | | | |
| Expenditure (see page 6) | 78,954 | 120,166 | |
| EXCESS OF EXPENDITURE OVER INCOME FOR THE YEAR | (8,318) | (48,118) | |
| Transfer from/(to) capital fund | - | 59,946 | |
| | (8,318) | 11,828 | |
| BALANCE BROUGHT FORWARD | 104,027 | 92,199 | |
| BALANCE CARRIED FORWARD | £95,709 | £104,027 | |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION
GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

| | 2020 | |
|--|---------|----------|
| EXPENDITURE | | |
| SALARIES AND NATIONAL INSURANCE | | |
| Secretarial | 27,432 | 35,306 |
| Maintenance and caretaking | 11,413 | 9,229 |
| Cleaning | 1,388 | 15,203 |
| Pension | 783 | 658 |
| | <hr/> | <hr/> |
| ACCOMMODATION | 41,016 | 60,396 |
| Rates | 441 | 441 |
| Water rates | 431 | 706 |
| Light and heat | 5,832 | 7,759 |
| Cleaning contracts & materials | 1,228 | 961 |
| Repairs and renewals | 12,808 | 31,816 |
| Insurance | 1,690 | 1,553 |
| Safety expenses | 405 | 378 |
| | <hr/> | <hr/> |
| ADMINISTRATION | 22,835 | 43,614 |
| Postage | 73 | 67 |
| Printing, stationery and advertising | 244 | 267 |
| Telephone | 1,392 | 1,335 |
| Audit and accountancy | 4,675 | 4,550 |
| Computer software | 2,342 | 2,386 |
| Website fees | 101 | 105 |
| Sundry expenses | 486 | 904 |
| Bank charges | 263 | 337 |
| Bank loan interest | 1,810 | 2,073 |
| | <hr/> | <hr/> |
| | 11,386 | 12,024 |
| NFCO expenses | 163 | 159 |
| Depreciation: | | |
| Furniture, fixtures and equipment | 1,993 | 2,402 |
| Improvements to property | 1,561 | 1,571 |
| | <hr/> | <hr/> |
| | £78,954 | £120,166 |
| | <hr/> | <hr/> |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

1) OFFICERS' RESPONSIBILITIES

The officers acknowledge their various accounting responsibilities, in particular the requirement to maintain proper and accurate accounting records and the need to safeguard assets and take reasonable steps for the prevention and detection of fraud and other irregularities. In addition, the officers also acknowledge their responsibility for the accounts, which have been prepared from the accounting records.

The accounts are required to give a true and fair view. To achieve this, the officers have chosen accounting policies suitable to the business, applied them consistently and made judgements and estimates that they consider prudent and reasonable. They have applied the going concern basis of accounting, which they consider appropriate in the circumstances.

2) ACCOUNTING POLICIES

2.1 Accounting convention and standards

The financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006, and also under the historical cost convention in accordance with the requirements of statement of Recommended Practice Accounting by Charities (SORP)

2.2 Depreciation

Depreciation of furniture, fittings and equipment is provided at 20% per annum on the opening written down value. No depreciation is charged on additions in the year in which they are purchased.

2.3 Interest received

Interest received on the Deposit account is credited directly to the capital fund (see note 7).

All other interest received is credited to the Income and Expenditure account.

2.4 Grants

Grants received have been deducted from the assets to which they relate, and are credited to the Income and Expenditure account over the remaining term of the lease on the premises to which they relate. Grants are not credited in the year that they are received.

3) MOOT HOUSE SOCIAL CLUB LIMITED

The association has entered into a licence fee with Moot House Social Club Limited for the club to carry on the association's bar activities with effect from 1 January 1985. The association is entitled to receive a licence fee of £800 per month (2020 £800 per month) and the entire surplus made by the Club in each financial year.

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4) FIXED ASSETS

| | Improvements To Property | Freehold Property | Furniture Fittings & Equipment | Total |
|---|-----------------------------|----------------------|--------------------------------------|----------|
| Written down value At 1 January 2021 | 29,659 | 87,500 | 9,967 | 127,126 |
| Additions | - | - | 324 | 324 |
| | 29,659 | 87,500 | 10,291 | 127,450 |
| Less: Depreciation | 1,561 | - | 1,993 | 3,554 |
| Written down value At 31 December 2021 | £28,098 | £87,500 | £8,298 | £123,896 |

5) DEBTORS

| | 2020 |
|--------------------------------|---------|
| Lettings and other activities | 3,534 |
| Prepayments and accrued income | 2,889 |
| Government grants | - |
| Moot House Social Club Limited | 23,614 |
| | £30,037 |
| | £37,943 |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6) SHORT TERM INVESTMENTS – CAPITAL FUND

| | 2020 |
|----------------------------------|---------|
| Bank & Building Society Accounts | £34,676 |
| | £34,672 |

Since the major part of the association's investments are earmarked for the Capital Fund, the interest on these accounts is taken directly to this fund and is not credited to the Income and Expenditure Account.

7) CREDITORS: amounts falling due within one year

| | 2020 |
|---------------------------------|---------|
| Trade creditors | 1,238 |
| Taxes and social security costs | 441 |
| Bank loan account | 446 |
| Accruals and other creditors | 6,236 |
| | 3,035 |
| | £13,344 |
| | £10,158 |

8) CREDITORS: amounts falling due after one year

| | 2020 |
|-------------------|---------|
| Bank loan account | 52,610 |
| | 59,634 |
| | £52,610 |
| | £59,634 |

MARK HALL AND NETTESWELL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9) CAPITAL FUND

| | 2020 |
|---|----------|
| Balance as at 1 January 2021 | 34,672 |
| Add: Interest received – term deposit | 4 |
| | 34,676 |
| Add: Transfer to/(from) general fund (see page 5) | - |
| | 34,618 |
| | (59,946) |
| Balance at 31 December 2021 | £34,672 |

The capital fund was created with a view to improving the association's premises.

10) TAXATION

No provision for taxation is required in these financial statements as the association is a charity and as such it is exempt under Section 505 of the Taxes Act 1988 from taxation on its investment and rental income.