

ST MARK'S AND HESTER'S WAY COMMUNITY CENTRE

England & Wales · Charity number 301490

Details

Status Registered

Legal form Other

Registered 1964-04-24

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

Contact

Address Janes Insolvency Practitioners
Priory Lodge
London Road
Cheltenham
Gloucestershire
GL52 6HH

Phone 01242690025

Email stmarksca4@gmail.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE ST MARK'S, HESTERS WAY, HATHERLEY, LANSDOWN AND ST PETER'S WARDS OF CHELTENHAM AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATION TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. ESTABLISH, OR SECURE THE ESTABLISHMENT, OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY), IN FURTHERANCE OF THESE OBJECTS. PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: To provide amenities for the residents of the local community and others who wish to use the centre as a meeting place, to run activities, and social events,

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE ST MARK'S, HESTERS WAY, HATHERLEY, LANSDOWN AND ST PETER'S WARDS OF CHELTENHAM AND THE NEIGHBOURHOOD.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£18,343	£50,375	-	-
2024-02-29	£52,425	£69,583	-	-
2023-02-28	£69,515	£61,392	-	-
2022-02-28	£52,012	£45,570	-	-
2021-02-28	£57,115	£35,717	-	-

Trustees

Name	Role	Appointed
ALAN WEBB		
BRIAN JAMES CASSIN		
DESMOND GREEN		

ST MARK'S AND HESTER'S WAY COMMUNITY CENTRE

England & Wales - Charity number 301490

Accounts

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 29 FEBRUARY 2024

	Note	2024 £	2023 £
INCOME			
Ordinary Activities		20,965	28,999
Fund Raising Activities		-	-
Covid Grants		-	-
Occupational Licence/Deed of Covenant		31,460	31,896
Donations		-	8,620
		<u>52,425</u>	<u>69,515</u>
EXPENDITURE			
Staff Costs	2	28,231	24,799
Depreciation		597	265
Operating Costs		40,755	36,328
		<u>69,583</u>	<u>61,392</u>
OPERATING (DEFICIT)/SURPLUS	3	(17,158)	8,123
OTHER INCOME	4	251	19
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES		<u>(16,907)</u>	<u>8,142</u>
ACCUMULATED RESERVES BROUGHT FORWARD		62,378	54,236
ACCUMULATED RESERVES CARRIED FORWARD		<u>£45,471</u>	<u>£ 62,378</u>

NOTES

1. All of the above activities relate to Unrestricted Funds.
2. The Association has no restricted or designated funds and all of the activities for the above two financial years are derived from continuing operations.

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 29 FEBRUARY 2024

	<i>Note</i>	<i>2024</i> £	<i>2023</i> £
FIXED ASSETS			
Tangible Fixed Assets	5	1,790	2,387
CURRENT ASSETS			
Stock	6	100	100
Debtors	7	10,286	16,568
Cash at Bank and in Hand	8	37,709	47,501
		48,095	64,169
CREDITORS - Amounts falling due within one year	9	(4,414)	(4,178)
NET CURRENT ASSETS		43,681	59,991
TOTAL ASSETS LESS CURRENT LIABILITIES		62,378	62,378
NET ASSETS		£ 45,471	£ 62,378
		=====	=====
FINANCED BY:			
REVALUATION RESERVE			
ACCUMULATED RESERVES - Unrestricted Funds		45,471	62,378
		£ 45,471	£ 62,378
		=====	=====

Approved by the Officers on 2024
and signed on behalf of the Association by:

..... A WEBB, Committee Member

..... D GREEN, Committee Member

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 29 FEBRUARY 2024

1. ACCOUNTING POLICIES

a. Accounting Convention

The Accounts have been prepared under the Historical Cost Convention as modified by the revaluation of buildings.

b. Depreciation

Tangible Fixed Assets are depreciated over their estimated useful lives by annual instalments at rates calculated to write off the cost or valuation as follows:

Leasehold Buildings	- 2.5%	straight line
Fixtures, Furniture & Equipment	- 10%	reducing balance

c. Stocks

Stocks are valued at the lower of cost or net realisable value.

d. Income on Ordinary Activities

This is the value of services and facilities provided.

e. Unrestricted Funds

These are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. STAFF COSTS

	2024	2023
	£	£
Average number of employees	3	3
	==	==
Wages and National Insurance	£ 28,231	£ 24,799
	=====	=====
The Trustees received no remuneration		

3. OPERATING SURPLUS

	2024	2023
The operating result is arrived at after charging:-		
Accountancy	£ 900	£ 900
	=====	=====

4. OTHER INCOME

	2024	2023
Interest on Bank Accounts (gross)	£ 251	£ 19
	==	==

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 29 FEBRUARY 2024

5. TANGIBLE FIXED ASSETS	<i>Total</i>	<i>Leasehold</i>	<i>Fixtures</i>
	£	<i>Buildings</i>	<i>Furniture</i>
		£	<i>& Equipment</i>
			£
COST OR VALUATION			
At 28 February 2023	327,716	268,949	58,767
Additions	-	-	-
At 28 February 2024	<u>327,716</u>	<u>268,949</u>	<u>58,767</u>
DEPRECIATION			
At 28 February 2023	325,329	268,948	56,381
Charge for the Year	597	-	597
At 28 February 2024	<u>325,926</u>	<u>268,948</u>	<u>56,978</u>
WRITTEN DOWN VALUE			
At 28 February 2024	£ 1,790	£ 1	£ 1,789
	=====	===	=====
At 28 February 2023	£ 2,387	£ 1	£ 2,386
	=====	===	=====

Leasehold Buildings were professionally revalued by Messrs D N Perry and Co at 31 January 1981 in the sum of £100,000 and this valuation was incorporated for the purposes of previous accounts. The directors are of the opinion that the value of the leasehold buildings has reduced and have agreed to adjust the values in the accounts prepared for an earlier year. The unrealised surplus of £76,639 was transferred from the Revaluation reserve, resulting in a restatement of the depreciation charge incorporated in previous years accounts. The committee believes that this review of the value of the buildings has no effect on any consideration of the accounts as the accounts value of the buildings was being written off over the period of the lease.

6. STOCK	2024	2023
	£	£
Stationery	-	-
Cleaning Materials and Other	100	100
	<u>£100</u>	<u>£ 100</u>
	=====	=====
7. DEBTORS	2024	2023
	£	£
Other Debtors and Prepayments	£ 10,286	£ 16,568
	=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 29 FEBRUARY 2024

8.	CASH AT BANK AND IN HAND	2024	2023
		£	£
	Current Account	14,192	20,634
	Cash	-	-
	Higher Rate Deposit Account	23,517	26,867
		-----	-----
		£ 37,709	£ 47,501
		=====	=====
9.	CREDITORS – Amounts falling due within one year	2024	2023
		£	£
	Other Creditors	1,114	979
	Accruals	3,300	3,199
		-----	-----
		£ 4,414	£ 4,178
		=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 29 FEBRUARY 2024

INCOME	2024 £	2023 £
Subscriptions	533	1,331
Room Lettings	20,432	27,668
Donations	-	8,620
Covid Grants	-	-
Occupational Licence & Covenant	31,460	31,896
	<u>52,425</u>	<u>69,515</u>
EXPENDITURE		
Establishment Expenses	A 60,117	58,775
Administration Expenses	B 1,542	1,528
Financial Expenses	C 7,924	1,089
	<u>69,583</u>	<u>61,392</u>
(DEFICIT)/SURPLUS FOR THE YEAR	£ (17,158) =====	£ 8,123 =====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 29 FEBRUARY 2024

	2024	2023
	£	£
A ESTABLISHMENT EXPENSES		
Wages and National Insurance	28,231	24,799
Wages: Covid Support	(-)	(-)
Rates	2,806	1,687
Insurance and Licences	5,422	4,713
Light and Heat	16,777	12,250
Repairs and Maintenance	4,542	14,016
Cleaning	1,558	744
Depreciation	597	265
Sundries	184	301
	-----	-----
	£ 60,117	£ 58,775
	=====	=====
B ADMINISTRATIVE EXPENSES		
Welfare	-	-
Telephone and Postage	1,345	1,220
Printing, Stationery and Advertising	197	308
	-----	-----
	£ 1,542	£ 1,528
	=====	=====
C FINANCIAL EXPENSES		
Accountancy	900	900
Bank and Other Professional Charges	3,424	189
Contract Penalty	3,600	-
	-----	-----
	£ 7,924	£ 1,089
	=====	=====

ST MARK'S AND HESTER'S WAY COMMUNITY CENTRE

England & Wales - Charity number 301490

Accounts

REGISTERED CHARITY NO: 301490

ST MARKS & HESTERS WAY

COMMUNITY ASSOCIATION

ACCOUNTS

28 FEBRUARY 2023

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 28 FEBRUARY 2023

Trustees' Responsibilities in Relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that:

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

We report on:

Respective R

The charity's t
the Charities A

It is my respon

- examine th
- to follow th
- (under sec
- to state wf

Basis of Inde

My examinatic
Commissioner
and a compari
any unusual it
concerning an
would be requ
accounts.

Independent

In the course

1. which give
not met th

- proper

- accur
- accour

2. to which, it
of the accc

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2023

	Note	2023 £	2022 £
INCOME			
Ordinary Activities		28,999	15,688
Fund Raising Activities		-	-
Covid Grants		-	19,143
Occupational Licence/Deed of Covenant		31,896	17,181
Donations		8,620	-
		<u>69,515</u>	<u>52,012</u>
EXPENDITURE			
Staff Costs	2	24,799	16,186
Depreciation		265	295
Operating Costs		36,328	29,089
		<u>61,392</u>	<u>45,570</u>
OPERATING SURPLUS	3	8,123	6,442
OTHER INCOME	4	19	-
SURPLUS ON ORDINARY ACTIVITIES		<u>8,142</u>	<u>6,442</u>
ACCUMULATED RESERVES BROUGHT FORWARD		54,236	47,794
ACCUMULATED RESERVES CARRIED FORWARD		<u>£62,378</u>	<u>£ 54,236</u>

NOTES

1. All of the above activities relate to Unrestricted Funds.
2. The Association has no restricted or designated funds and all of the activities for the above two financial years are derived from continuing operations.

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	5	2,387	2,652
CURRENT ASSETS			
Stock	6	100	100
Debtors	7	16,568	14,427
Cash at Bank and in Hand	8	47,501	39,620
		64,169	54,147
CREDITORS - Amounts falling due within one year	9	(4,178)	(2,563)
NET CURRENT ASSETS		59,991	51,584
TOTAL ASSETS LESS CURRENT LIABILITIES		62,378	54,236
NET ASSETS		£ 62,378	£ 54,236
FINANCED BY:			
REVALUATION RESERVE		-	-
ACCUMULATED RESERVES - Unrestricted Funds		62,378	54,236
		£ 62,378	£ 54,236

Approved by the Officers on 2023
and signed on behalf of the Association by:

 D FORD, Chairman A WEBB.

 D GREEN, Committee Member

NOTES TO THE ACCOUNTS

YEAR ENDED 28 FEBRUARY 2023

1. ACCOUNTING POLICIES

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 28 FEBRUARY 2023

5. TANGIBLE FIXED ASSETS

	<i>Total</i>	<i>Leasehold</i>	<i>Fixtures</i>
COST OR VALUATION	£	Buildings	Furniture
		£	& Equipment
			£
At 28 February 2022	327,716	268,949	58,767

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 28 FEBRUARY 2023

INCOME		2023	2022
		£	£
Subscriptions		1,331	-
Room Lettings		27,668	15,688
Donations		8,620	-
Covid Grants		-	19,143
Occupational Licence & Covenant		31,896	17,181
		-----	-----
		69,515	52,012
		-----	-----
EXPENDITURE			
Establishment Expenses	A	58,775	43,246
Administration Expenses	B	1,528	1,424
Financial Expenses	C	1,089	900
		-----	-----
		61,392	45,570
		-----	-----
SURPLUS FOR THE YEAR		£ 8,123	£ 6,442
		=====	=====

ST MARK'S AND HESTER'S WAY COMMUNITY CENTRE

England & Wales - Charity number 301490

Accounts

REGISTERED CHARITY NO: 301490

ST MARKS & HESTERS WAY

COMMUNITY ASSOCIATION

ACCOUNTS

28 FEBRUARY 2022

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 28 FEBRUARY 2022

Trustees' Responsibilities in Relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

CHARITY NO: 301490

We report on the accounts for the year ended 28 February 2022 set out on pages 3 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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

1. which gives me 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

COLIN F HARWOOD ICPA
CERTIFIED PRACTISING ACCOUNTANT
4 KEYNSHAM STREET
CHELTENHAM
GLOS GL52 6EJ

2022

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2022

	<i>Note</i>	2022 £	2021 £
INCOME			
Ordinary Activities		15,688	15,667
Fund Raising Activities		-	-
Covid Grants		19,143	36,357
Occupational Licence/Deed of Covenant		17,181	5,091
		-----	-----
		52,012	57,115
		-----	-----
EXPENDITURE			
Staff Costs	2	16,186	11,551
Depreciation		295	232
Operating Costs		29,089	23,934
		-----	-----
		45,570	35,717
		-----	-----
OPERATING SURPLUS	3	6,442	21,398
OTHER INCOME	4	-	7
		-----	-----
SURPLUS ON ORDINARY ACTIVITIES		6,442	21,405
ACCUMULATED RESERVES BROUGHT FORWARD		47,794	26,389
		-----	-----
ACCUMULATED RESERVES CARRIED FORWARD		£54,236	£ 47,794
		=====	=====

NOTES

1. All of the above activities relate to Unrestricted Funds.
2. The Association has no restricted or designated funds and all of the activities for the above two financial years are derived from continuing operations.

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	<i>Note</i>	<i>2022</i> £	<i>2021</i> £
FIXED ASSETS			
Tangible Fixed Assets	5	2,652	2,084
		-----	-----
CURRENT ASSETS			
Stock	6	100	100
Debtors	7	14,427	9,812
Cash at Bank and in Hand	8	39,620	37,533
		-----	-----
		54,147	47,445
CREDITORS - Amounts falling due within one year	9	(2,563)	(1,735)
		-----	-----
NET CURRENT ASSETS		51,584	45,710
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		54,236	47,794
		-----	-----
NET ASSETS		£54,236	£ 47,794
		=====	=====
FINANCED BY:			
REVALUATION RESERVE		-	-
ACCUMULATED RESERVES			
- Unrestricted Funds		54,236	47,794
		-----	-----
		£54,236	£ 47,794
		=====	=====

Approved by the Officers on 2022
and signed on behalf of the Association by:

..... D FORD, Chairman

..... D GREEN, Committee Member

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 28 FEBRUARY 2022

1. ACCOUNTING POLICIES

a. Accounting Convention

The Accounts have been prepared under the Historical Cost Convention as modified by the revaluation of buildings.

b. Depreciation

Tangible Fixed Assets are depreciated over their estimated useful lives by annual instalments at rates calculated to write off the cost or valuation as follows:

Leasehold Buildings	- 2.5%	straight line
Fixtures, Furniture & Equipment	- 10%	reducing balance

c. Stocks

Stocks are valued at the lower of cost or net realisable value.

d. Income on Ordinary Activities

This is the value of services and facilities provided.

e. Unrestricted Funds

These are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. STAFF COSTS

	2022	2021
	£	£
Average number of employees	3	3
	==	==
Wages and National Insurance (Less CJRS)	£ 16,186	£ 11,551
	=====	=====
The Trustees received no remuneration		

3. OPERATING SURPLUS

	2022	2021
The operating result is arrived at after charging:-		
Accountancy	£ 900	£ 900
	=====	=====

4. OTHER INCOME

	2022	2021
Interest on Bank Accounts (gross)	£ -	£ 7
	==	==

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 28 FEBRUARY 2022

5. TANGIBLE FIXED ASSETS		<i>Leasehold Buildings</i>	<i>Fixtures Furniture & Equipment</i>
	<i>Total</i>		
	£	£	£
COST OR VALUATION			
At 28 February 2021	326,853	268,949	57,904
Additions	863	-	863
	-----	-----	-----
At 29 February 2022	327,716	268,949	58,767
	-----	-----	-----
DEPRECIATION			
At 28 February 2021	324,769	268,948	55,821
Charge for the Year	295	-	295
	-----	-----	-----
At 29 February 2022	325,064	268,948	56,116
	-----	-----	-----
WRITTEN DOWN VALUE			
At 29 February 2022	£2,652	£ 1	£ 2,651
	=====	====	=====
At 28 February 2021	£ 2,084	£ 1	£ 2,083
	=====	====	=====

Leasehold Buildings were professionally revalued by Messrs D N Perry and Co at 31 January 1981 in the sum of £100,000 and this valuation was incorporated for the purposes of previous accounts. The directors are of the opinion that the value of the leasehold buildings has reduced and have agreed to adjust the values in the accounts prepared for a previous year. The unrealised surplus of £76,639 was transferred from the Revaluation reserve, resulting in a restatement of the depreciation charge incorporated in previous years accounts. The directors believe that this review of the value of the buildings has no effect on any consideration of the accounts as the accounts value of the buildings was being written off over the period of the lease.

6. STOCK	<i>2022</i>	<i>2021</i>
	£	£
Stationery	-	-
Cleaning Materials and Other	100	100
	-----	-----
	£100	£ 100
	=====	=====
7. DEBTORS	<i>2022</i>	<i>2021</i>
	£	£
Other Debtors and Prepayments	£ 14,427	£ 9,812
	=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 28 FEBRUARY 2022

8. CASH AT BANK AND IN HAND	2022	2021
	£	£
Current Account	21,394	24,307
Cash	-	-
Higher Rate Deposit Account	18,226	13,226
	-----	-----
	£39,620	£ 37,533
	=====	=====
9. CREDITORS – Amounts falling due within one year	2022	2021
	£	£
Other Creditors	133	985
Accruals	2,430	750
	-----	-----
	£ 2,563	£ 1,735
	=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 28 FEBRUARY 2022

INCOME		<i>2022</i>	<i>2021</i>
		£	£
Subscriptions		-	285
Room Lettings		15,688	15,382
Billiards		-	-
Covid Grants		19,143	36,357
Occupational Licence & Covenant		17,181	5,091
		-----	-----
		52,012	57,115
		-----	-----
 EXPENDITURE			
Establishment Expenses	A	43,246	33,669
Administration Expenses	B	1,424	1,148
Financial Expenses	C	900	900
		-----	-----
		45,570	35,717
		-----	-----
 SURPLUS FOR THE YEAR			
		£6,442	£ 21,398
		=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 28 FEBRUARY 2022

A	ESTABLISHMENT EXPENSES	<i>2022</i>	<i>2021</i>
		£	£
	Wages and National Insurance	23,850	23,035
	Wages: Covid Support	(7,664)	(11,484)
	Rates	844	987
	Insurance and Licences	5,339	4,564
	Light and Heat	9,704	6,021
	Repairs and Maintenance	10,370	9,627
	Cleaning	508	505
	Depreciation	295	232
	Sundries	-	182
		-----	-----
		£ 43,246	£ 33,669
		=====	=====
B	ADMINISTRATIVE EXPENSES	<i>2022</i>	<i>2021</i>
		£	£
	Welfare	-	-
	Telephone and Postage	1,217	1,047
	Printing, Stationery and Advertising	207	101
		-----	-----
		£ 1,424	£1,148
		=====	=====
C	FINANCIAL EXPENSES	<i>2022</i>	<i>2021</i>
		£	£
	Accountancy	900	900
	Bank Charges	-	-
		-----	-----
		£ 900	£ 900
		=====	=====

ST MARK'S AND HESTER'S WAY COMMUNITY CENTRE

England & Wales - Charity number 301490

Accounts

ST MARKS & HESTERS WAY

COMMUNITY ASSOCIATION

ACCOUNTS

28 FEBRUARY 2021

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

YEAR ENDED 28 FEBRUARY 2021

Trustees' Responsibilities in Relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

CHARITY NO: 301490

We report on the accounts for the year ended 28 February 2021 set out on pages 3 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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

1. which gives me 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

COLIN F HARWOOD ICPA
CERTIFIED PRACTISING ACCOUNTANT
4 KEYNSHAM STREET
CHELTENHAM
GLOS GL52 6EJ

3 December 2021

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 28 FEBRUARY 2021

	<i>Note</i>	2021 £	2020 £
INCOME			
Ordinary Activities		15,667	31,121
Fund Raising Activities		-	-
Covid Grants		36,357	-
Occupational Licence/Deed of Covenant		5,091	23,441
		-----	-----
		57,115	54,562
		-----	-----
EXPENDITURE			
Staff Costs	2	11,551	22,841
Depreciation		232	772
Operating Costs		23,934	28,794
		-----	-----
		35,717	52,407
		-----	-----
OPERATING SURPLUS	3	21,398	2,155
OTHER INCOME	4	7	21
		-----	-----
SURPLUS ON ORDINARY ACTIVITIES		21,405	2,176
ACCUMULATED RESERVES BROUGHT FORWARD		26,389	24,213
		-----	-----
ACCUMULATED RESERVES CARRIED FORWARD		£47,794	£ 26,389
		=====	=====

NOTES

1. All of the above activities relate to Unrestricted Funds.
2. The Association has no restricted or designated funds and all of the activities for the above two financial years are derived from continuing operations.

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 28 FEBRUARY 2021

	<i>Note</i>	<i>2021</i> £	<i>2020</i> £
FIXED ASSETS			
Tangible Fixed Assets	5	2,084	2,316
		-----	-----
CURRENT ASSETS			
Stock	6	100	100
Debtors	7	9,812	7,909
Cash at Bank and in Hand	8	37,533	19,257
		-----	-----
		47,445	27,266
CREDITORS - Amounts falling due within one year	9	(1,735)	(3,193)
		-----	-----
NET CURRENT ASSETS		45,710	24,073
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		47,794	26,389
		-----	-----
NET ASSETS		£47,794	£ 26,389
		=====	=====
FINANCED BY:			
REVALUATION RESERVE		-	-
ACCUMULATED RESERVES			
- Unrestricted Funds		47,794	26,389
		-----	-----
		£47,794	£ 26,389
		=====	=====

Approved by the Officers on 3 December 2021
and signed on behalf of the Association by:

..... D FORD, Chairman

..... D GREEN, Committee Member

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 28 FEBRUARY 2021

1. ACCOUNTING POLICIES

a. Accounting Convention

The Accounts have been prepared under the Historical Cost Convention as modified by the revaluation of buildings.

b. Depreciation

Tangible Fixed Assets are depreciated over their estimated useful lives by annual instalments at rates calculated to write off the cost or valuation as follows:

Leasehold Buildings	- 2.5%	straight line
Fixtures, Furniture & Equipment	- 10%	reducing balance

c. Stocks

Stocks are valued at the lower of cost or net realisable value.

d. Income on Ordinary Activities

This is the value of services and facilities provided.

e. Unrestricted Funds

These are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. STAFF COSTS

	2021	2020
	£	£
Average number of employees	3	3
	==	==
Wages and National Insurance (Less CJRS)	£ 11,551	£ 22,841
	=====	=====
The Trustees received no remuneration		

3. OPERATING SURPLUS

	2021	2020
The operating result is arrived at after charging:-		
Accountancy	£ 900	£ 900
	=====	=====

4. OTHER INCOME

	2021	2020
Interest on Bank Accounts (gross)	£ 7	£ 21
	==	==

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 28 FEBRUARY 2021

5. TANGIBLE FIXED ASSETS		<i>Leasehold Buildings</i>	<i>Fixtures Furniture & Equipment</i>
	<i>Total</i>		
	£	£	£
COST OR VALUATION			
At 28 February 2020	326,853	268,949	57,904
	-----	-----	-----
At 29 February 2021	326,853	268,949	57,904
	-----	-----	-----
DEPRECIATION			
At 28 February 2020	324,537	268,948	55,589
Charge for the Year	232	-	232
	-----	-----	-----
At 29 February 2021	324,769	268,948	55,821
	-----	-----	-----
WRITTEN DOWN VALUE			
At 29 February 2021	£2,084	£ 1	£ 2,083
	=====	====	=====
At 28 February 2020	£ 2,316	£ 1	£ 2,315
	=====	====	=====

Leasehold Buildings were professionally revalued by Messrs D N Perry and Co at 31 January 1981 in the sum of £100,000 and this valuation was incorporated for the purposes of previous accounts. The directors are of the opinion that the value of the leasehold buildings has reduced and have agreed to adjust the values in the accounts prepared for a previous year. The unrealised surplus of £76,639 was transferred from the Revaluation reserve, resulting in a restatement of the depreciation charge incorporated in previous years accounts. The directors believe that this review of the value of the buildings has no effect on any consideration of the accounts as the accounts value of the buildings was being written off over the period of the lease.

6. STOCK	<i>2021</i>	<i>2020</i>
	£	£
Stationery	-	-
Cleaning Materials and Other	100	100
	-----	-----
	£100	£ 100
	=====	=====
7. DEBTORS	<i>2021</i>	<i>2020</i>
	£	£
Other Debtors and Prepayments	£ 9,812	£ 7,909
	=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS continued

YEAR ENDED 28 FEBRUARY 2021

8. CASH AT BANK AND IN HAND	2021	2020
	£	£
Current Account	24,307	11,037
Cash	-	-
Higher Rate Deposit Account	13,226	8,220
	-----	-----
	£37,533	£ 19,257
	=====	=====
9. CREDITORS – Amounts falling due within one year	2021	2020
	£	£
Other Creditors	985	1,898
Accruals	750	1,295
	-----	-----
	£ 1,735	£ 3,193
	=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 28 FEBRUARY 2021

INCOME		<i>2021</i> £	<i>2021</i> £
Subscriptions		285	1,173
Room Lettings		15,382	29,948
Billiards		-	-
Covid Grants		36,357	-
Occupational Licence & Covenant		5,091	23,441
		-----	-----
		57,115	54,562
		-----	-----
EXPENDITURE			
Establishment Expenses	A	33,669	50,256
Administration Expenses	B	1,148	1,251
Financial Expenses	C	900	900
		-----	-----
		35,717	52,407
		-----	-----
SURPLUS FOR THE YEAR		£21,398	£ 2,155
		=====	=====

ST MARKS AND HESTERS WAY COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 28 FEBRUARY 2021

A	ESTABLISHMENT EXPENSES	<i>2021</i>	<i>2020</i>
		£	£
	Wages and National Insurance	23,035	22,841
	Wages: Covid Support	(11,484)	(-)
	Rates	987	1,771
	Insurance and Licences	4,564	4,002
	Light and Heat	6,021	11,517
	Repairs and Maintenance	9,627	8,430
	Cleaning	505	740
	Depreciation	232	772
	Sundries	182	183
		-----	-----
		£ 33,669	£ 50,256
		=====	=====
B	ADMINISTRATIVE EXPENSES	<i>2021</i>	<i>2020</i>
		£	£
	Welfare	-	20
	Telephone and Postage	1,047	796
	Printing, Stationery and Advertising	101	435
		-----	-----
		£ 1,148	£1,251
		=====	=====
C	FINANCIAL EXPENSES	<i>2021</i>	<i>2020</i>
		£	£
	Accountancy	900	900
	Bank Charges	-	-
		-----	-----
		£ 900	£ 900
		=====	=====