

Provision of Services for  
**Residential Service  
Charge Accounting**





# M+A Partners

We are an independent firm of Chartered Accountants, Chartered Tax Advisers and Registered Auditors with 20 years' service charge audit experience.

With a history that stretches back over 100 years, our reputation as a trusted and approachable adviser is founded on the commitment and knowledge of our team.

# Our values

Service charge accounting is a specialist area that requires professional expertise and a detailed understanding of the sector. We have a knowledgeable and dedicated team, equipped with the technical competency to carry out the required services to the highest standard.

We also understand that there are other qualities that are central to a positive and proactive relationship with our clients.

- **Service** – We can assist you in meeting your statutory requirements in accordance with the leases and the Landlord and Tenant Act 1985.
- **Working together** – We build relationships that are genuine and enduring. We believe in teamwork, collaboration and honesty. We are accountable and take responsibility for our actions.
- **Innovation** – We are ambitious, innovative and always seeking to improve. We believe opportunities are there to be created and make room for people to pursue them.
- **Sustainability** – The intention to have a positive impact on the environment and society runs through the decisions we make as a firm. We aim to be net zero carbon as a business by 2030.
- **Value** – We understand what real value is and how to deliver it. This means being commercially astute, robust in our advice, a reliable partner and expert adviser.



# Service and expertise

We deliver a comprehensive residential service charge accounting service, together with guidance in latest best practice developments and statutory requirements. Our advice and services are aligned to your statutory responsibilities and the ICAEW Technical release TECH 03/11.



## Service Charge Accounting Team



**Chris Dugdale**  
Partner



**Frank Shippam**  
Partner



**Sam Routledge**  
Manager



**Andrew Potts**  
Consultant

# Technical service overview

**We are thorough in our approach and ensure compliance with statutory requirements.**

- Residential service charge reporting in accordance with ICAEW Technical Release TECH 03/11
  - Income and Expenditure Statement
  - Balance sheet
  - Notes to the service charge accounts
- Right to Manage Company statutory reporting requirements to Companies House
- Preparation of the corporation tax returns
- Certification of section 21 LTA 1985 written summary of relevant costs
- Individual Leaseholders Liability Certificate (where required in accordance with the leases)

## **Additional services**

We offer a range of complementary services, including:

- Commercial service charge reporting in accordance with RICS Professional Standards and guidance
- Reporting of mixed-use service charges
- Client Money Reporting
- Reporting to Landlords (ground rent, irrecoverable costs and utility recharges)
- Training (Residential service charge accounts and the Landlord and Tenant Act, RICS professional standards and guidance, and accounting principles - accruals, reserve and sinking funds).



# Systems, reporting and communication

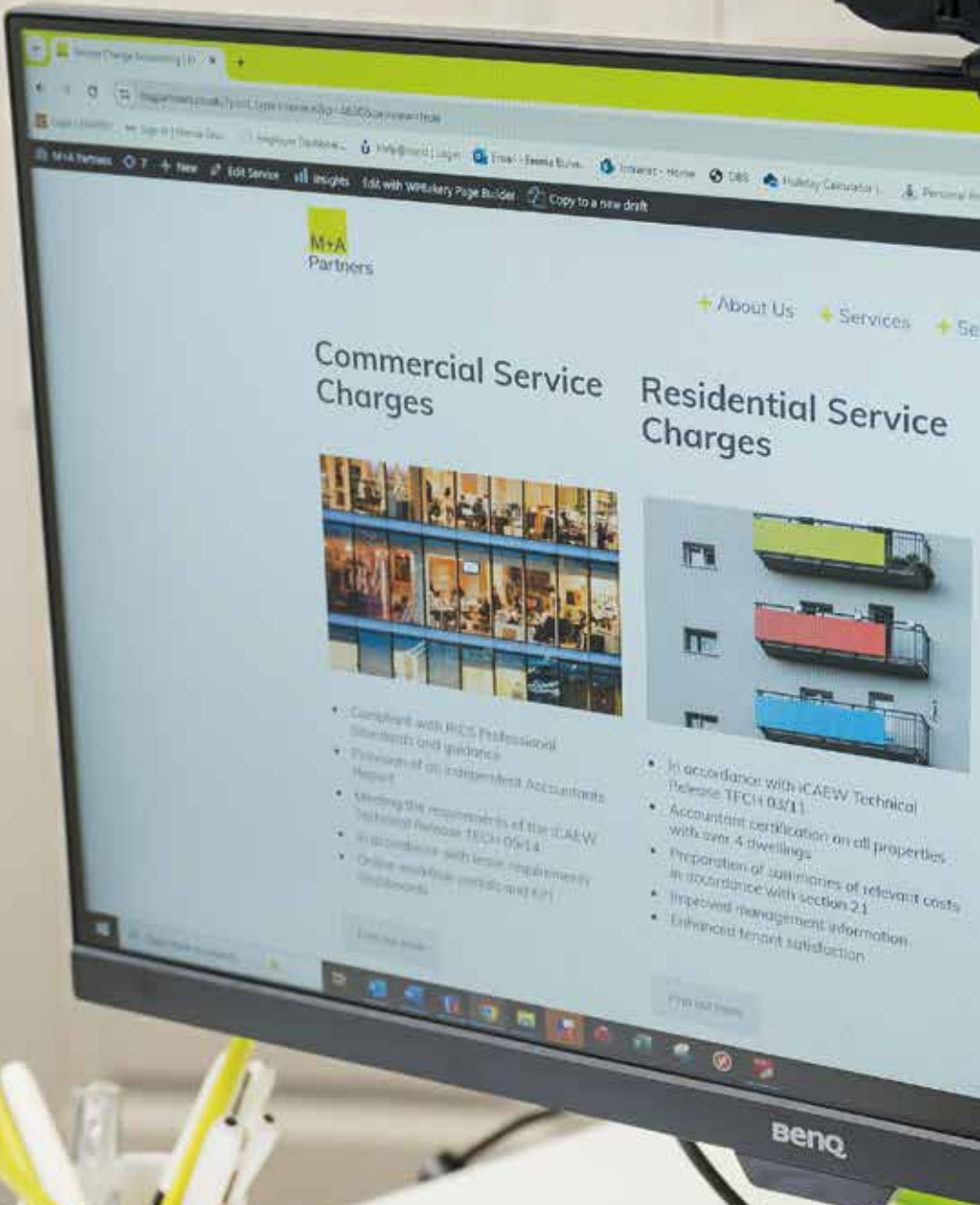
OneClick is a cloud workspace tailored to your needs. Connect, communicate and collaborate in a secure way with us anytime, anywhere and on any device.



## Communication and management

- Microsoft Teams and Zoom communication
- Weekly Microsoft Teams meetings with portfolio directors, accounting and processing teams
- Twice weekly status reporting - detailing status and any areas of concern in approaching reporting deadlines
- Quarterly strategy meetings, discussing lessons learnt, feedback and approaching KPI's



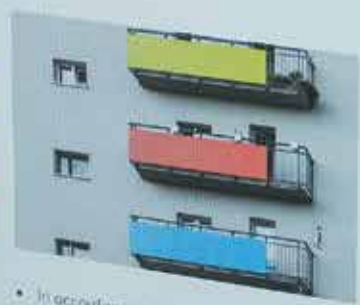


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## Commercial Service Charges

## Residential Service Charges



- Compliant with RICS Professional Standards and guidance
- Provision of an independent Accountants Report
- Meeting the requirements of the ICAEW Technical Release TFC4 05/14
- In accordance with lease requirements
- Online workfile portals and e-IP

- In accordance with ICAEW Technical Release TFC4 05/14
- Accountant certification on all properties with over 4 dwellings
- Preparation of summaries of relevant costs in accordance with section 21
- Improved management information
- Enhanced tenant satisfaction

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# Quality assurance

We have established a system of quality control to ensure that the firm and its personnel comply with professional standards and regulatory and legal requirements.

## Data protection

M+A Partners has robust controls in place to lock down systems and restrict access if the need arises. These include all users having multi-character encrypted passwords and all remote access being protected by Multi Factor Authentication.

Monthly security awareness training is compulsory for all users and, in addition to this, workstations and servers are protected by SentinelOne EndPoint Security and Response software, which is in turn backed by 24/7 monitoring of our systems by a team of security specialists.

All workstations are protected by Threatlocker Application Whitelisting, thereby ensuring that only known applications, plugins and scripts can run on each device.

## Contact

Sam Routledge 01603 227608  
sam.routledge@mapartners.co.uk





# Partners

**Our Vision** - to be the firm of choice,  
through our team fulfilling their potential  
and delivering exceptional client service

## M+A Partners

01603 227600

[enquiries@mapartners.co.uk](mailto:enquiries@mapartners.co.uk)

[mapartners.co.uk](http://mapartners.co.uk)

M+A Partners LLP

7 The Close, Norwich

NR1 4DJ

[mapartners.co.uk](http://mapartners.co.uk)

### Norwich | Attleborough | Cromer

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