

# THE LITTLEMOOR CHARITY

England & Wales · Charity number 1018762

## Details

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**Other names** LITTLEMOOR CHARITY, THE EAGLE CLUB

**Status** Registered

**Legal form** Other

**Registered** 1993-03-15

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

## Contact

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**Address** 70 Sanforth Street  
Whittington Moor  
Chesterfield  
S41 8RU

**Phone** 01246520697

## Activities

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**Objects:** 1.THE PROVISION AND MAINTENANCE OF A COMMUNITY CENTRE FOR THE USE OF THE INHABITANTS OF THE PARISH OF NEWBOLD.2.PROMOTING THE DOCTRINES OF THE CHURCH OF ENGLAND

**Activities:** To provide a community resource

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF NEWBOLD
- Derbyshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-05	£35,871	£31,798	-	-
2023-10-05	£29,086	£29,657	-	-
2022-10-05	£33,589	£25,175	-	-
2021-10-05	£23,457	£20,632	-	-
2020-10-05	£31,612	£21,858	-	-

## Trustees

Name	Role	Appointed
Rev Rhoda Blackwell		2020-01-28
Richard Peet		2014-05-01
Wendy Drake		2024-10-21

**THE LITTLEMOOR CHARITY**

England & Wales - Charity number 1018762

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# Accounts

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Charity registration number: 1018762

# The Littlemoor Charity

Annual Report and Financial Statements

for the Year Ended 5 October 2024

M.G. Walker & Co Ltd  
Accountants  
119A High St,  
Chesterfield  
S45 9DZ

## **The Littlemoor Charity**

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## **The Littlemoor Charity**

### **Reference and Administrative Details**

<b>Chairman</b>	R Peet
<b>Trustees</b>	R Peet Rev R Blackwell W Drake
<b>Charity Registration Number</b>	1018762
<b>Principal Office</b>	The Eagle Club Littlemoor Chesterfield S41 8QN
<b>Independent Examiner</b>	M.G. Walker & Co Ltd Accountants 119A High St, Chesterfield S45 9DZ

# The Littlemoor Charity

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 October 2024.

### **Objectives and activities**

#### *Public benefit*

The Charity offers premises for the use of the whole community. The Eagle Club is rented out on an hourly basis as a community centre and The Old School House is let via an estate agent.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 11 March 2025 and signed on its behalf by:

**The Littlemoor Charity**  
**Trustees' Report (continued)**

.....  
R Peet  
Chairman and trustee

.....  
Rev R Blackwell  
Trustee

.....  
W Drake  
Trustee

# The Littlemoor Charity

## Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 proper accounting records that 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 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 March 2025 and signed on its behalf by:

.....  
R Peet  
Chairman and trustee

.....  
Rev R Blackwell  
Trustee

.....  
W Drake  
Trustee

## **The Littlemoor Charity**

### **Independent Examiner's Report to the trustees of The Littlemoor Charity**

I report to the trustees on my examination of the accounts of The Littlemoor Charity for the year ended 5 October 2024.

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

As the charity trustees of The Littlemoor Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Littlemoor 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 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:

1. accounting records were not kept in respect of The Littlemoor Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....  
M.G. Walker & Co Ltd  
Accountants

119A High St,  
Chesterfield  
S45 9DZ

11 March 2025

## The Littlemoor Charity

### Statement of Financial Activities for the Year Ended 5 October 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Other trading activities		35,871	35,871
Investment income	3	<u>547</u>	<u>547</u>
Total income		<u>36,418</u>	<u>36,418</u>
<b>Expenditure on:</b>			
Raising funds		<u>(31,798)</u>	<u>(31,798)</u>
Total expenditure		<u>(31,798)</u>	<u>(31,798)</u>
Net income		<u>4,620</u>	<u>4,620</u>
Net movement in funds		4,620	4,620
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>113,694</u>	<u>113,694</u>
Total funds carried forward	12	<u>118,314</u>	<u>118,314</u>
		Unrestricted funds £	Total 2023 £
	Note		
<b>Income and Endowments from:</b>			
Other trading activities		28,879	28,879
Investment income	3	<u>207</u>	<u>207</u>
Total income		<u>29,086</u>	<u>29,086</u>
<b>Expenditure on:</b>			
Raising funds		<u>(29,657)</u>	<u>(29,657)</u>
Total expenditure		<u>(29,657)</u>	<u>(29,657)</u>
Net expenditure		<u>(571)</u>	<u>(571)</u>
Net movement in funds		(571)	(571)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>114,265</u>	<u>114,265</u>
Total funds carried forward	12	<u>113,694</u>	<u>113,694</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 8 to 16 form an integral part of these financial statements.

**The Littlemoor Charity**  
**(Registration number: 1018762)**  
**Balance Sheet as at 5 October 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	70,991	72,989
<b>Current assets</b>			
Cash at bank and in hand	10	48,605	41,982
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,282)</u>	<u>(1,277)</u>
<b>Net current assets</b>		<u>47,323</u>	<u>40,705</u>
<b>Net assets</b>		<u>118,314</u>	<u>113,694</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>118,314</u>	<u>113,694</u>
<b>Total funds</b>	12	<u>118,314</u>	<u>113,694</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 11 March 2025 and signed on their behalf by:

.....  
R Peet  
Chairman and trustee

.....  
Rev R Blackwell  
Trustee

.....  
W Drake  
Trustee

# The Littlemoor Charity

## Notes to the Financial Statements for the Year Ended 5 October 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

The Littlemoor Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

#### 2 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Property rental income	35,871	35,871
<b>Total for 2024</b>	<u>35,871</u>	<u>35,871</u>
<b>Total for 2023</b>	<u>28,879</u>	<u>28,879</u>

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	547	547
<b>Total for 2024</b>	<u>547</u>	<u>547</u>
<b>Total for 2023</b>	<u>207</u>	<u>207</u>

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		60	60
Depreciation, amortisation and other similar costs		1,998	1,998
<b>Total for 2024</b>		2,058	2,058
<b>Total for 2023</b>		2,723	2,723

##### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Other investment management costs;			
Property repairs		5,122	5,122
Allocated support costs		13,584	13,584
<b>Total for 2024</b>		18,706	18,706
<b>Total for 2023</b>		16,307	16,307
			<b>Total costs £</b>

#### 5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,998	2,663
	1,998	2,663

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>11,034</u>	<u>10,627</u>

No employee received emoluments of more than £60,000 during the year

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 October 2023	65,000	16,941	81,941
At 5 October 2024	65,000	16,941	81,941
<b>Depreciation</b>			
At 6 October 2023	-	8,952	8,952
Charge for the year	-	1,998	1,998
At 5 October 2024	-	10,950	10,950
<b>Net book value</b>			
At 5 October 2024	65,000	5,991	70,991
At 5 October 2023	65,000	7,989	72,989

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	48,605	41,982

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

	2024 £	2023 £
Other creditors	1,282	1,277

#### 12 Funds

	Balance at 6 October 2023 £	Incoming resources £	Resources expended £	Balance at 5 October 2024 £
<b>Unrestricted funds</b>				
General	113,694	25,384	(20,764)	118,314

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2024 (continued)

	Balance at 6 October 2022 £	Incoming resources £	Resources expended £	Balance at 5 October 2023 £
<b>Unrestricted funds</b>				
General	<u>114,265</u>	<u>18,459</u>	<u>(19,030)</u>	<u>113,694</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 October 2024 £
Tangible fixed assets	70,991	70,991
Current assets	48,605	48,605
Current liabilities	<u>(1,282)</u>	<u>(1,282)</u>
Total net assets	<u>118,314</u>	<u>118,314</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 5 October 2023 £</b>
Tangible fixed assets	72,989	72,989
Current assets	41,982	41,982
Current liabilities	<u>(1,277)</u>	<u>(1,277)</u>
Total net assets	<u>113,694</u>	<u>113,694</u>

#### 14 Analysis of net funds

	At 6 October 2023 £	Financing cash flows £	At 5 October 2024 £
Cash at bank and in hand	<u>41,982</u>	<u>6,623</u>	<u>48,605</u>
Net debt	<u>41,982</u>	<u>6,623</u>	<u>48,605</u>

#### 15 Related party transactions

There were no related party transactions in the year.

## The Littlemoor Charity

### Statement of Financial Activities by fund for the Year Ended 5 October 2024

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Other trading activities	35,871	28,879
Investment income	<u>547</u>	<u>207</u>
Total income	<u>36,418</u>	<u>29,086</u>
<b>Expenditure on:</b>		
Raising funds	<u>(31,798)</u>	<u>(29,657)</u>
Total expenditure	<u>(31,798)</u>	<u>(29,657)</u>
Net income/(expenditure)	<u>4,620</u>	<u>(571)</u>
Net movement in funds	4,620	(571)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>113,694</u>	<u>114,265</u>
Total funds carried forward	<u><u>118,314</u></u>	<u><u>113,694</u></u>

## The Littlemoor Charity

### Detailed Statement of Financial Activities for the Year Ended 5 October 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Other trading activities (analysed below)	35,871	28,879
Investment income (analysed below)	<u>547</u>	<u>207</u>
Total income	<u>36,418</u>	<u>29,086</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	<u>(31,798)</u>	<u>(29,657)</u>
Total expenditure	<u>(31,798)</u>	<u>(29,657)</u>
Net income/(expenditure)	<u>4,620</u>	<u>(571)</u>
Net movement in funds	4,620	(571)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>113,694</u>	<u>114,265</u>
Total funds carried forward	<u><u>118,314</u></u>	<u><u>113,694</u></u>

This page does not form part of the statutory financial statements.

## The Littlemoor Charity

### Detailed Statement of Financial Activities for the Year Ended 5 October 2024 (continued)

	Total 2024 £	Total 2023 £
<i><b>Other trading activities</b></i>		
Room Hire	28,467	21,637
Property Rent	7,404	7,140
Other income	-	102
	35,871	28,879
<i><b>Investment income</b></i>		
Interest on cash deposits	547	207
	547	207
<i><b>Raising funds</b></i>		
Wages and salaries	(11,034)	(10,627)
Rates	(772)	(618)
Light, heat and power	(7,395)	(9,211)
Insurance	(3,412)	(3,062)
Repairs and renewals	(5,122)	(1,418)
Telephone and fax	(192)	(193)
Cleaning	(742)	(777)
Advertising	(60)	(60)
Accountancy fees	(660)	(600)
Management fees	(411)	(428)
Depreciation of fixtures and fittings	(1,998)	(2,663)
	(31,798)	(29,657)

This page does not form part of the statutory financial statements.

**THE LITTLEMOOR CHARITY**

England & Wales - Charity number 1018762

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# Accounts

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Charity registration number: 1018762

# The Littlemoor Charity

Annual Report and Financial Statements

for the Year Ended 5 October 2023

M.G. Walker & Co Ltd  
Accountants  
119A High St,  
Chesterfield  
S45 9DZ

## **The Littlemoor Charity**

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## **The Littlemoor Charity**

### **Reference and Administrative Details**

<b>Chairman</b>	R Peet
<b>Trustees</b>	C Snell R Peet Rev R Blackwell
<b>Charity Registration Number</b>	1018762
<b>Principal Office</b>	The Eagle Club Littlemoor Chesterfield S41 8QN
<b>Independent Examiner</b>	M.G. Walker & Co Ltd Accountants 119A High St, Chesterfield S45 9DZ

# The Littlemoor Charity

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 October 2023.

### **Objectives and activities**

#### *Public benefit*

The Charity offers premises for the use of the whole community. The Eagle Club is rented out on an hourly basis as a community centre and The Old School House is let via an estate agent.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 22 April 2024 and signed on its behalf by:

**The Littlemoor Charity**  
**Trustees' Report (continued)**

.....  
C Snell  
Trustee

.....  
R Peet  
Chairman and trustee

.....  
Rev R Blackwell  
Trustee

## The Littlemoor Charity

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 proper accounting records that 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 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 April 2024 and signed on its behalf by:

.....  
C Snell  
Trustee

.....  
R Peet  
Chairman and Trustee

.....  
Rev R Blackwell  
Trustee

## **The Littlemoor Charity**

### **Independent Examiner's Report to the trustees of The Littlemoor Charity**

I report to the trustees on my examination of the accounts of The Littlemoor Charity for the year ended 5 October 2023.

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

As the charity trustees of The Littlemoor Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Littlemoor 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 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:

1. accounting records were not kept in respect of The Littlemoor Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....  
M.G. Walker & Co Ltd  
Accountants

119A High St,  
Chesterfield  
S45 9DZ

22 April 2024

## The Littlemoor Charity

### Statement of Financial Activities for the Year Ended 5 October 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Other trading activities		28,879	28,879
Investment income	3	207	207
Total income		29,086	29,086
<b>Expenditure on:</b>			
Raising funds		(29,657)	(29,657)
Total expenditure		(29,657)	(29,657)
Net expenditure		(571)	(571)
Net movement in funds		(571)	(571)
<b>Reconciliation of funds</b>			
Total funds brought forward		114,265	114,265
Total funds carried forward	12	113,694	113,694
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>			
Other trading activities		33,484	33,484
Investment income	3	105	105
Total income		33,589	33,589
<b>Expenditure on:</b>			
Raising funds		(25,175)	(25,175)
Total expenditure		(25,175)	(25,175)
Net income		8,414	8,414
Net movement in funds		8,414	8,414
<b>Reconciliation of funds</b>			
Total funds brought forward		105,851	105,851
Total funds carried forward	12	114,265	114,265

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 12.

**The Littlemoor Charity**  
**(Registration number: 1018762)**  
**Balance Sheet as at 5 October 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	72,989	68,637
<b>Current assets</b>			
Cash at bank and in hand	10	41,982	46,586
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,277)</u>	<u>(958)</u>
<b>Net current assets</b>		<u>40,705</u>	<u>45,628</u>
<b>Net assets</b>		<u>113,694</u>	<u>114,265</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>113,694</u>	<u>114,265</u>
<b>Total funds</b>	12	<u>113,694</u>	<u>114,265</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 22 April 2024 and signed on their behalf by:

.....  
C Snell  
Trustee

.....  
R Peet  
Chairman and trustee

.....  
Rev R Blackwell  
Trustee

## **The Littlemoor Charity**

### **Notes to the Financial Statements for the Year Ended 5 October 2023**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

The Littlemoor Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

###### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## **The Littlemoor Charity**

### **Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)**

#### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

#### **2 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Property rental income	28,777	28,777
Other income from other trading activities	102	102
<b>Total for 2023</b>	<u>28,879</u>	<u>28,879</u>
<b>Total for 2022</b>	<u>33,484</u>	<u>33,484</u>

#### **3 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	207	207
<b>Total for 2023</b>	<u>207</u>	<u>207</u>
<b>Total for 2022</b>	<u>105</u>	<u>105</u>

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		60	60
Depreciation, amortisation and other similar costs		2,663	2,663
<b>Total for 2023</b>		2,723	2,723
<b>Total for 2022</b>		701	701

##### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Other investment management costs;			
Property repairs		1,418	1,418
Allocated support costs		14,889	14,889
<b>Total for 2023</b>		16,307	16,307
<b>Total for 2022</b>		14,225	14,225
			<b>Total costs £</b>

#### 5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,663	641

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>10,627</u>	<u>10,249</u>

No employee received emoluments of more than £60,000 during the year

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 October 2022	65,000	9,926	74,926
Additions	-	7,015	7,015
	65,000	16,941	81,941
At 5 October 2023	65,000	16,941	81,941
<b>Depreciation</b>			
At 6 October 2022	-	6,289	6,289
Charge for the year	-	2,663	2,663
	-	8,952	8,952
At 5 October 2023	-	8,952	8,952
<b>Net book value</b>			
At 5 October 2023	65,000	7,989	72,989
At 5 October 2022	65,000	3,637	68,637

#### 10 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	41,982	46,586

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

	2023 £	2022 £
Other creditors	1,277	958

#### 12 Funds

	Balance at 6 October 2022 £	Incoming resources £	Resources expended £	Balance at 5 October 2023 £
<b>Unrestricted funds</b>				
General	114,265	18,459	(19,030)	113,694

## The Littlemoor Charity

### Notes to the Financial Statements for the Year Ended 5 October 2023 (continued)

	Balance at 6 October 2021 £	Incoming resources £	Resources expended £	Balance at 5 October 2022 £
<b>Unrestricted funds</b>				
General	105,851	23,340	(14,926)	114,265

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 5 October 2023 £
Tangible fixed assets	72,989	72,989
Current assets	41,982	41,982
Current liabilities	(1,277)	(1,277)
Total net assets	113,694	113,694
	<b>Unrestricted funds General £</b>	<b>Total funds at 5 October 2022 £</b>
Tangible fixed assets	68,637	68,637
Current assets	46,586	46,586
Current liabilities	(958)	(958)
Total net assets	114,265	114,265

#### 14 Analysis of net funds

	At 6 October 2022 £	Financing cash flows £	At 5 October 2023 £
Cash at bank and in hand	46,586	(4,604)	41,982
Net debt	46,586	(4,604)	41,982

#### 15 Related party transactions

There were no related party transactions in the year.

## The Littlemoor Charity

### Statement of Financial Activities by fund for the Year Ended 5 October 2023

	<b>Total Unrestricted Funds 2023 £</b>	<b>Total Unrestricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Other trading activities	28,879	33,484
Investment income	<u>207</u>	<u>105</u>
Total income	<u>29,086</u>	<u>33,589</u>
<b>Expenditure on:</b>		
Raising funds	<u>(29,657)</u>	<u>(25,175)</u>
Total expenditure	<u>(29,657)</u>	<u>(25,175)</u>
Net (expenditure)/income	<u>(571)</u>	<u>8,414</u>
Net movement in funds	(571)	8,414
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>114,265</u>	<u>105,851</u>
Total funds carried forward	<u><u>113,694</u></u>	<u><u>114,265</u></u>

## The Littlemoor Charity

### Detailed Statement of Financial Activities for the Year Ended 5 October 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Other trading activities (analysed below)	28,879	33,484
Investment income (analysed below)	<u>207</u>	<u>105</u>
Total income	<u>29,086</u>	<u>33,589</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	<u>(29,657)</u>	<u>(25,175)</u>
Total expenditure	<u>(29,657)</u>	<u>(25,175)</u>
Net (expenditure)/income	<u>(571)</u>	<u>8,414</u>
Net movement in funds	(571)	8,414
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>114,265</u>	<u>105,851</u>
Total funds carried forward	<u><u>113,694</u></u>	<u><u>114,265</u></u>

This page does not form part of the statutory financial statements.

## The Littlemoor Charity

### Detailed Statement of Financial Activities for the Year Ended 5 October 2023 (continued)

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i><b>Other trading activities</b></i>		
Room Hire	21,637	26,290
Property Rent	7,140	7,040
Other income	102	154
	28,879	33,484
<i><b>Investment income</b></i>		
Interest on cash deposits	207	105
	207	105
<i><b>Raising funds</b></i>		
Wages and salaries	(10,627)	(10,249)
Rates	(618)	(882)
Light, heat and power	(9,211)	(6,055)
Insurance	(3,062)	(2,735)
Repairs and renewals	(1,418)	(2,575)
Telephone and fax	(193)	(183)
Sundry expenses	-	(145)
Cleaning	(777)	(628)
Advertising	(60)	(60)
Accountancy fees	(600)	(600)
Management fees	(428)	(422)
Depreciation of fixtures and fittings	(2,663)	(641)
	(29,657)	(25,175)

**THE LITTLEMOOR CHARITY**

England & Wales - Charity number 1018762

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# Accounts

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REGISTERED CHARITY NUMBER: 1018762

**Report of the Trustees and Committee**  
**Unaudited Financial Statements for the Year Ended 5<sup>th</sup> October 2022**  
**For**  
**The Littlemoor Charity**

M G Walker & Co. Ltd  
119A High Street  
Clay Cross  
Chesterfield  
Derbyshire S45 9DZ

The Littlemoor Charity

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For the Year Ended 5<sup>th</sup> October 2022

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Detailed Statement of Financial Activities	12

The Littlemoor Charity  
Report of the Trustees  
For the Year Ended 5<sup>th</sup> October 2022

The trustees and committee present their report with the financial statements of the charity for the year ended 5<sup>th</sup> October 2022. The trustees and committee have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

**STRUCTURE AND GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

1018762

**Principal address**

The Eagle Club  
Littlemoor, Chesterfield  
Derbyshire S41 8QN

**Trustees**

R Peet  
Rev Rhoda Blackwell  
C Snell

**Committee of Management**

J Marlow  
Ms M Marlow  
Mrs A Bennett  
M Thompson  
M Burrows  
P Law  
R Peet  
Rev R Blackwell

**Independent Examiner**

M G Walker & Co. Ltd  
119A High Street  
Clay Cross, Chesterfield  
Derbyshire S45 9DZ

Approved by order of the board of trustees and committee on 5.7.23 and signed on its behalf by:

 Trustee

 Chairman

The Littlemoor Charity  
Independent Examiner's Report to the Trustees

**Independent examiner's report to the trustees of The Littlemoor Charity**

I report to the charity trustees and committee on my examination of the accounts of The Littlemoor Charity (the Trust) for the year ended 5<sup>th</sup> October 2022.

**Responsibilities and basis of report**

As the charity trustees and committee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

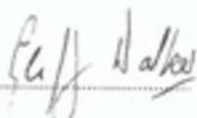
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I 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:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

  
.....

M G Walker & Co. Ltd  
119A High Street  
Clay Cross, Chesterfield  
Derbyshire S45 9DZ

Date: ..... 5.06.23 /

The Littlemoor Charity

Statement of Financial Activities  
For the Year Ended 5<sup>th</sup> October 2022

		Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies					
Investment income	2	33,589	-	33,589	23,457
<b>Total</b>		<b>33,589</b>	<b>-</b>	<b>33,589</b>	<b>23,457</b>
<b>EXPENDITURE ON</b>					
Raising funds	3	(25,175)	-	(25,175)	(20,632)
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,414</b>	<b>-</b>	<b>8,414</b>	<b>2,825</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		105,851	-	105,851	103,026
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>114,265</b>	<b>-</b>	<b>114,265</b>	<b>105,851</b>
<b>CONTINUING OPERATIONS</b>					
All income and expenditure has arisen from continuing activities					

The notes form part of these financial statements

The Littlemoor Charity

Balance Sheet  
As at 5<sup>th</sup> October 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
<b>FIXED ASSETS</b>					
Tangible assets	7	68,637	-	68,637	65,235
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	-
Cash at bank and in hand		<u>46,586</u>	-	<u>46,586</u>	<u>41,571</u>
		<u>46,586</u>	-	<u>46,586</u>	<u>41,571</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(958)</u>	-	<u>(958)</u>	<u>(955)</u>
<b>NET CURRENT ASSETS</b>		<u>45,628</u>	-	<u>45,628</u>	<u>40,616</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
<b>NET ASSETS</b>		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
<b>FUNDS</b>					
Unrestricted funds	10	<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
<b>TOTAL FUNDS</b>		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>

The financial statements were approved by the Board of Trustees and committee on ..... and were signed on its behalf by:



Trustee



Chairman

The notes form part of these financial statements

The Littlemoor Charity  
Notes to the Financial Statements  
For the Year Ended 5<sup>th</sup> October 2022

1. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings                      15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees and committee.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. **INVESTMENT INCOME**

	2022	2021
	£	£
Other income	154	50
Room hire	26,290	16,374
Property rent	7,040	6,900
Interest	<u>105</u>	<u>133</u>
	<u>33,589</u>	<u>23,457</u>

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2022

3. RAISING FUNDS

Raising donations and legacies

	2022	2021
Staff costs	10,249	9,976
Rates and water	882	455
Light and heat	6,055	2,355
Telephone	183	437
Cleaning and Sundries	628	397
Advertising	60	55
Repairs – Eagle Club	1,856	3,019
Repairs – School House	719	309
Insurance – School House	543	510
Insurance – Eagle Club	2,192	2,113
Support Costs & Depreciation	<u>1,386</u>	<u>592</u>
	<u>24,753</u>	<u>20,218</u>

Investment management costs

	2022	2021
Management charges	422	414
Inventory fees	-	-
Advertising	-	-
	<u>422</u>	<u>414</u>
Aggregate amounts	<u>25,175</u>	<u>20,632</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' or committee's remuneration or other benefits for the year ended 5<sup>th</sup> October 2022, nor any for the year ended 5<sup>th</sup> October 2021.

Trustee's expenses

There were no trustees' or committee's expenses paid for the year ended 5<sup>th</sup> October 2022, nor any for the year ended 5<sup>th</sup> October 2021.

5. STAFF COSTS

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

	2022	2021
	1	1

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

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2022 Unrestricted Funds	Restricted Funds	2021 Total Funds
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	-	-
Investment income	<u>33,589</u>	<u>-</u>	<u>23,457</u>
<b>Total</b>	<b><u>33,589</u></b>	<b><u>-</u></b>	<b><u>23,457</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	<u>25,175</u>	<u>-</u>	<u>20,632</u>
<b>Total</b>	<b><u>25,175</u></b>	<b><u>-</u></b>	<b><u>20,632</u></b>
<b>NET INCOME</b>	<b>8,414</b>	<b>-</b>	<b>2,825</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>105,851</u>	<u>-</u>	<u>103,026</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>114,265</u></b>	<b><u>-</u></b>	<b><u>105,851</u></b>

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
<b>COST</b>			
At 5 <sup>th</sup> October 2021	65,000	5,883	70,883
Additions 2022	<u>-</u>	<u>4,043</u>	<u>4,043</u>
	65,000	9,926	74,926
<b>DEPRECIATION</b>			
At 5 <sup>th</sup> October 2021		5,648	5,648
Charge for the year		<u>641</u>	<u>641</u>
At 5 <sup>th</sup> October 2022		<u>6,289</u>	<u>6,289</u>
<b>NET BOOK VALUE</b>			
At 5 <sup>th</sup> October 2022	<u>65,000</u>	<u>3,637</u>	<u>68,637</u>
At 5 <sup>th</sup> October 2021	<u>65,000</u>	<u>235</u>	<u>65,235</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	-

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	-
Other creditors:	958	955
	<u>958</u>	<u>955</u>

10. MOVEMENT IN FUNDS

	Net movement in funds	
	At 5/10/21	At 5/10/22
	£	£
Unrestricted funds		
General fund	<u>105,851</u>	<u>8,414</u> <u>114,265</u>
<b>TOTAL FUNDS</b>	<u>105,851</u>	<u>8,414</u> <u>114,265</u>

Net movement in funds included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>33,589</u>	<u>25,175</u>	<u>8,414</u>
<b>TOTAL FUNDS</b>	<u>33,589</u>	<u>25,175</u>	<u>8,414</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5<sup>th</sup> October 2022.

The Littlemoor Charity  
Reconciliation of Income and Expenditure  
For the Year Ended 5<sup>th</sup> October 2022

	Notes	UK GAAP	Effect of transition To FRS 102	FRS 102
<b>INCOME AND ENDOWMENTS FROM</b>				
Investment income		<u>33,589</u>	-	<u>33,589</u>
<b>Total</b>		<u>33,589</u>	-	<u>33,589</u>
<b>EXPENDITURE ON</b>				
Raising funds		23,789	1,386	23,789
Governance costs		<u>1,386</u>	<u>(1,386)</u>	-
<b>NET INCOME</b>		<u>8,414</u>	-	<u>8,414</u>

The Littlemoor Charity  
Detailed Statement of Financial Activities  
For the Year ended 5<sup>th</sup> October 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies	-	-
Investment Income		
Room hire	26,290	16,374
Property rent	7,040	6,900
Interest	105	133
Other Income	<u>154</u>	<u>50</u>
	<b>33,589</b>	<b>23,457</b>
<b>Total incoming resources</b>	<b>33,589</b>	<b>23,457</b>
<b>EXPENDITURE</b>		
Raising donations and legacies		
Wages	10,098	9,905
Social security	151	71
Rates and water	736	455
Light and heat	6,201	2,355
Telephone	183	437
Cleaning and Sundries	773	397
Advertising	60	55
Repairs – Eagle Club	1,856	3,019
Repairs – School House	719	309
Insurance – School House	543	510
Insurance – Eagle Club	<u>2,192</u>	<u>2,113</u>
	<b>23,512</b>	<b>19,626</b>
Investment management costs		
Management charges	<u>422</u>	<u>414</u>
Governance costs		
Accountancy and legal fees	600	550
Depreciation	<u>541</u>	<u>42</u>
	<b>1,241</b>	<b>592</b>
<b>Total resources expended</b>	<b>25,175</b>	<b>20,632</b>
<b>Net income/(expenditure)</b>	<b>8,414</b>	<b>2,825</b>

This page does not form part of the statutory financial statements

**THE LITTLEMOOR CHARITY**

England & Wales - Charity number 1018762

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# Accounts

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REGISTERED CHARITY NUMBER: 1018762

**Report of the Trustees and Committee**  
**Unaudited Financial Statements for the Year ended 5<sup>th</sup> October 2020**  
**For**  
**The Littlemoor Charity**

M G Walker & Co. Ltd  
119A High Street  
Clay Cross  
Chesterfield  
Derbyshire S45 9DZ

The Littlemoor Charity

Contents of the Financial Statements  
For the Year ended 5<sup>th</sup> October 2020

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Notes to the Financial Statements	7 - 10
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Detailed Statement of Financial Activities	12

The Littlemoor Charity  
Report of the Trustees  
For the Year ended 5<sup>th</sup> October 2020

The trustees and committee present their report with the financial statements of the charity for the year ended 5<sup>th</sup> October 2020. The trustees and committee have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

**STRUCTURE AND GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

1018762

**Principal address**

The Eagle Club  
Littlemoor, Chesterfield  
Derbyshire S41 8QN

**Trustees**

R Peet  
Rev B D Griffiths  
L J Howard

**Committee of Management**

J Marlow  
Ms M Marlow  
Mrs A Bennett  
M Thompson  
M Burrows  
P Law  
R Peet  
Rev R Blackwell (from 28<sup>th</sup> January 2020)

**Independent Examiner**

M G Walker & Co. Ltd  
119A High Street  
Clay Cross, Chesterfield  
Derbyshire S45 9DZ

Approved by order of the board of trustees and committee on ..... and signed on its behalf by:

.....Trustee

.....Chairman

The Littlemoor Charity  
Independent Examiner's Report to the Trustees

**Independent examiner's report to the trustees of The Littlemoor Charity**

I report to the charity trustees and committee on my examination of the accounts of The Littlemoor Charity (the Trust) for the year ended 5<sup>th</sup> October 2020.

**Responsibilities and basis of report**

As the charity trustees and committee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 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:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;  
or
2. The accounts do not accord with those records; or
3. The accounts do 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....

M G Walker & Co. Ltd  
119A High Street  
Clay Cross, Chesterfield  
Derbyshire S45 9DZ

Date: .....

The Littlemoor Charity

Statement of Financial Activities  
For the Year ended 5<sup>th</sup> October 2020

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2020</b>	<b>Total funds 2019</b>
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies					
Investment income	2	<u>31,612</u>	-	<u>31,612</u>	<u>29,105</u>
<b>Total</b>		<u>31,612</u>	-	<u>31,612</u>	<u>29,105</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	<u>(21,858)</u>	-	<u>(21,858)</u>	<u>(23,161)</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,754	-	9,754	5,944
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>93,272</u>	-	<u>93,272</u>	<u>87,328</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>103,026</u>	-	<u>103,026</u>	<u>93,272</u>
<b>CONTINUING OPERATIONS</b>					
All income and expenditure has arisen from continuing activities					

The notes form part of these financial statements

The Littlemoor Charity

Balance Sheet  
As at 5<sup>th</sup> October 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
<b>FIXED ASSETS</b>					
Tangible assets	7	65,277	-	65,277	65,326
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	-
Cash at bank and in hand		<u>38,701</u>	-	<u>38,701</u>	<u>28,675</u>
		<u>38,701</u>	-	<u>38,701</u>	<u>28,675</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(952)</u>	-	<u>(952)</u>	<u>(729)</u>
<b>NET CURRENT ASSETS</b>					
		<u>37,749</u>	-	<u>37,749</u>	<u>27,946</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>103,026</u>	-	<u>103,026</u>	<u>93,272</u>
<b>NET ASSETS</b>					
		<u>103,026</u>	-	<u>103,026</u>	<u>93,272</u>
<b>FUNDS</b>					
Unrestricted funds	10	<u>103,026</u>		<u>103,026</u>	<u>93,272</u>
<b>TOTAL FUNDS</b>					
		<u>103,026</u>		<u>103,026</u>	<u>93,272</u>

The financial statements were approved by the Board of Trustees and committee on ..... and were signed on its behalf by:

.....  
Trustee

.....  
Chairman

The notes form part of these financial statements

The Littlemoor Charity

Notes to the Financial Statements  
For the Year Ended 5<sup>th</sup> October 2020

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings                      15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees and committee.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other income (COVID Grant/RBS Incentive)	10,500	1,000
Room hire	13,914	21,522
Property rent	6,900	6,325
Interest	<u>298</u>	<u>258</u>
	<b><u>31,612</u></b>	<b><u>29,105</u></b>

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2020

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>2020</b>	<b>2019</b>
Staff costs	9,687	9,723
Rates and water	781	1,601
Light and heat	2,885	1,953
Telephone	428	331
Cleaning and Sundries	549	637
Advertising	55	55
Repairs – Eagle Club	1,183	3,830
Repairs – School House	2,670	1,570
Insurance – School House	485	478
Insurance – Eagle Club	2,110	2,043
Support Costs	<u>599</u>	<u>561</u>
	<u>21,432</u>	<u>22,782</u>

**Investment management costs**

	<b>2020</b>	<b>2019</b>
Management charges	426	379
Inventory fees	-	-
Advertising	<u>-</u>	<u>-</u>
	<u>426</u>	<u>379</u>
Aggregate amounts	<u>21,858</u>	<u>23,161</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' or committee's remuneration or other benefits for the year ended 5<sup>th</sup> October 2020, nor any for the year ended 5<sup>th</sup> October 2019.

**Trustee's expenses**

There were no trustees' or committee's expenses paid for the year ended 5<sup>th</sup> October 2020, nor any for the year ended 5<sup>th</sup> October 2019.

**5. STAFF COSTS**

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

	<b>2020</b>	<b>2019</b>
	1	1

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

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2020

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	2020	2019
	Unrestricted Funds	Restricted Funds
	Total Funds	
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	-	-
Investment income	<u>31,612</u>	<u>-</u>
<b>Total</b>	<u>31,612</u>	<u>29,105</u>
<b>EXPENDITURE ON</b>		
Raising funds	<u>21,858</u>	<u>-</u>
<b>Total</b>	<u>21,858</u>	<u>23,161</u>
<b>NET INCOME</b>	9,754	5,944
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	<u>93,272</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>103,026</u>	<u>93,272</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures and Fittings £	Totals £
<b>COST</b>			
At 5 <sup>th</sup> October 2019 and 2020	<u>65,000</u>	<u>5,883</u>	<u>70,883</u>
<b>DEPRECIATION</b>			
At 5 <sup>th</sup> October 2019	-	5,557	5,557
Charge for the year	-	<u>49</u>	<u>49</u>
At 5 <sup>th</sup> October 2020	-	<u>5,606</u>	<u>5,606</u>
<b>NET BOOK VALUE</b>			
At 5 <sup>th</sup> October 2020	<u>65,000</u>	<u>277</u>	<u>65,277</u>
At 5 <sup>th</sup> October 2019	<u>65,000</u>	<u>326</u>	<u>65,326</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other debtors	-	-

The Littlemoor Charity

Notes to the Financial Statements - continued

For the Year Ended 5<sup>th</sup> October 2020

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	(1)
Other creditors:	<u>952</u>	<u>730</u>
	<u>952</u>	<u>729</u>

**10. MOVEMENT IN FUNDS**

	<b>Net movement in funds</b>	
	<b>At 5/10/19</b>	<b>At 5/10/20</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
General fund	<u>93,272</u>	<u>9,754</u>
		<u>103,026</u>
<b>TOTAL FUNDS</b>	<u>93,272</u>	<u>9,754</u>
		<u>103,026</u>

Net movement in funds included in the above are as follows:

	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<u>31,612</u>	<u>21,858</u>	<u>9,754</u>
<b>TOTAL FUNDS</b>	<u>31,612</u>	<u>21,858</u>	<u>9,754</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5<sup>th</sup> October 2020

The Littlemoor Charity

Reconciliation of Income and Expenditure  
For the Year Ended 5<sup>th</sup> October 2020

	Notes	UK GAAP	Effect of transition To FRS 102	FRS 102
<b>INCOME AND ENDOWMENTS FROM</b>				
Investment income		<u>31,612</u>	-	<u>31,612</u>
<b>Total</b>		<u>31,612</u>	-	<u>31,612</u>
<b>EXPENDITURE ON</b>				
Raising funds		21,259	599	21,858
Governance costs		<u>599</u>	<u>(599)</u>	-
<b>NET INCOME</b>		<u>9,754</u>	-	<u>9,754</u>

The Littlemoor Charity  
Detailed Statement of Financial Activities  
For the Year ended 5<sup>th</sup> October 2020

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	-	-
<b>Investment Income</b>		
Room hire	13,914	21,522
Property rent	6,900	6,325
Interest	298	258
Other Income	<u>10,500</u>	<u>1,000</u>
	<u>31,612</u>	<u>29,105</u>
<b>Total incoming resources</b>	<u>31,612</u>	<u>29,105</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	9,506	9,448
Social security	181	275
Rates and water	781	1,601
Light and heat	2,885	1,953
Telephone	428	331
Cleaning and Sundries	549	637
Advertising	55	55
Repairs – Eagle Club	1,183	3,830
Repairs – School House	2,670	1,570
Insurance – School House	485	478
Insurance – Eagle Club	<u>2,110</u>	<u>2,043</u>
	<u>20,833</u>	<u>19,892</u>
<b>Investment management costs</b>		
Management charges	<u>426</u>	<u>379</u>
<b>Governance costs</b>		
Accountancy and legal fees	550	504
Depreciation	<u>49</u>	<u>57</u>
	<u>599</u>	<u>561</u>
<b>Total resources expended</b>	<u>21,858</u>	<u>23,161</u>
<b>Net income/(expenditure)</b>	<u>9,754</u>	<u>5,944</u>

This page does not form part of the statutory financial statements