THE VIVIAN MOON COMMUNITY CENTRE

England & Wales · Charity number 1075631

Details

Other names	BRAUNTON AND DISTRICT CITIZENS CLUB
Status	Registered
Legal form	CIO
Registered	1999-05-21
Register	View on the Charity Commission register

Contact

Address	14 The Grange Braunton Devon EX33 2HH
Phone	01271813436

Activities

Objects: 1) TO RELIEVE THE ELDERLY OF BRAUNTON AND ITS SURROUNDING AREA BY SUCH MEANS AS ARE CHARITABLE AT LAW AND2) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BRAUNTON AND ITS SURROUNDING AREA WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, OR OF POLITICAL OR RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER WITH THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY OR 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.

Activities: AS FOR CHARITABLE OBJECTS

Classification

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

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Geography

- **Area of benefit:** BRAUNTON
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£11,380	£6,917	-	-
2023-12-31	£10,208	£7,153	-	-
2022-12-31	£19,055	£18,557	-	-
2021-12-31	£5,356	£7,129	-	-
2020-12-31	£15,019	£8,338	-	-

Trustees

Name	Role	Appointed
JASMINE BESSIE CHESTERS	Chair	
KEITH WORTHINGTON		
ROSS MOON		2015-10-20

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THE VIVIAN MOON COMMUNITY CENTRE

England & Wales - Charity number 1075631

Accounts

Charity registration number: 1075631

The Vivian Moon Community Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2024

The Vivian Moon Community Centre

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The Vivian Moon Community Centre

Reference and Administrative Details

Trustees	Jasmine Chesters Keith Worthington Ross Moon
Charity Registration Number	1075631
Principal Office	14 The Grange Braunton Devon EX33 2HH
Accountants	Westcotts 47 Boutport Street Barnstaple Devon EX31 1SQ

The Vivian Moon Community Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Charitable Objects

The objects of the Vivian Moon Community Centre are to relieve the elderly of Braunton and its surrounding area by such means as are charitable at law, and to promote the benefit of the inhabitants of Braunton and its surrounding area without distinction of sex, sexual orientation, race, or of political or religious or other opinions by associating together with the said inhabitants and the local authorities, voluntary or 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.

The activities of The Vivian Moon Community Centre during the year were providing the use of its premises for various activities, as well as organising events, meals and trips to meet the objects referred to above.

Public benefit

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. . The activities as a whole are for the benefit of the local community of Braunton and the surrounding area. The Charity has been approached by voluntary organisations and individuals for the use of the premises and we are pleased to be able to accommodate them.

Achievements and performance

Review of Activities and Achievements

During the year the Charity has continued to work hard to raise funds from the centre hire to others, coffee mornings and raffles, door admissions, bingo and other events to enable it to provide the inhabitants of Braunton and the surrounding area with facilities of social interest, welfare, recreation and leisure. This will continue for the foreseeable future.

Financial review

Reserves

The charity had net incoming resources this year of £4,463 (2023:£3,055). The cash funds carried forward are £26,861 (2023: £22,398). These reserves are held to ensure that resources are available to meet all known and committed expenditure so as to absorb any future deficits for the foreseeable future to enable the charity to continue as a going concern for at least the next 10 years.

Currently cash funds are held in a bank current account with instant access. No investments of cash funds have been made but the charity has the power to make investments which the trustees feel are appropriate for the charity.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

Plans for future periods

The charity intends to continue raising funds to provide the inhabitants of Braunton and its surrounding area with facilities of social interests, welfare, recreation and leisure time for the foreseeable future.

Structure, governance and management

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

The insurance policies are reviewed annually and amended if appropriate.

Organisational Structure

The Vivian Moon Community Centre is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association. It was incorporated on 19th May 1999 and was registered as a charity with the Charities Commission on 21st May 1999. The Charitable company transferred to a CIO on 13th July 2022.

Each member's liability in the event of winding up is limited to £ 10 per member.

The charity is also known as: 'The Braunton District Citizens Club'.

All members are circulated with invitations to nominate trustees (directors) prior to the Annual General Meeting, advising them of the trustees in office and requesting nominations. The trustees are elected by a majority vote at the Annual General Meeting.

Trustees are trained by their experience and knowledge, and have been briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association and the processes within the charity.

The trustees, are the directors of the CIO, and meet on a regular basis to discuss the finances, control and running of the charity.

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate known risks.

Trustee Training

New trustees are familiarized with the workings of the charity and their legal obligations under charity law when they are appointed. Trustees are updated regularly on any changes to their roles and duties, etc, on a regular basis.

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.

The annual report was approved by the trustees of the charity on 27/12/25 and signed on its behalf by:

.....

Jasmine Chesters
Trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The Vivian Moon Community Centre for the Year Ended 31 December 2024

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of The Vivian Moon Community Centre for the year ended 31 December 2024 as set out on pages from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/
members/regulations-standards-and-guidance/.

This report is made solely to the board of trustees of The Vivian Moon Community Centre a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of The Vivian Moon Community Centre and state those matters that we have agreed to state to the board of trustees of The Vivian Moon Community Centre a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Vivian Moon Community Centre and its board of trustees as a body for our work or for this report.

It is your duty to ensure that The Vivian Moon Community Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of The Vivian Moon Community Centre. You consider that The Vivian Moon Community Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Vivian Moon Community Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Westcott

Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ
Date: 27th October 2025

The Vivian Moon Community Centre

Receipts and Payments Account for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Receipts:					
Donations and legacies		-	-	-	318
Charitable activities		11,380	-	11,380	9,890
Total receipts		11,380	-	11,380	10,208
Payments:					
Establishment costs		(6,402)	-	(6,402)	(6,673)
Legal fees		(515)	-	(515)	(480)
Total payments		(6,917)	-	(6,917)	(7,153)
Net receipts		4,463	-	4,463	3,055
Cash brought forward		18,010	4,388	22,398	19,343
Cash carried forward	7	22,473	4,388	26,861	22,398

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

The funds breakdown for 2023 is shown in note 7.

The Vivian Moon Community Centre

(Registration number: 1075631)
Statement of Assets and Liabilities as at [31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	103,911	103,911
Current assets			
Cash at bank and in hand		26,861	22,398
Net assets		130,772	126,309

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 27.10.25 and signed on their behalf by:

.....
Jasmine Chesters
Trustee

1 Accounting policies

Basis of preparation

The Vivian Moon Community Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared on the receipts and payments basis.

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

All incoming resources are included in the statement of financial activities when the charity receives the income. The following specific policies are applied to particular categories of income:

Donations are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

Expenditure

Expenditure is recognised on a payments basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

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.

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.

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations	318	318

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Membership fees	140	140
Coffee/Raffles (inc Easter Egg raffle)	2,417	2,417
Hall hire	8,823	8,823
	11,380	11,380

	Unrestricted funds General £	Total 2023 £
Membership fees	90	90
Coffee/Raffles (inc Easter Egg raffle)	3,159	3,159
Hall hire	6,641	6,641
	9,890	9,890

4 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

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

6 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2024	103,911	103,911
At 31 December 2024	103,911	103,911
Depreciation		
At 31 December 2024	-	-
Net book value		
At 31 December 2024	103,911	103,911
At 31 December 2023	103,911	103,911

7 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
General funds	18,010	11,380	(6,917)	22,473
Restricted Funds	4,388	-	-	4,388
Total funds	22,398	11,380	(6,917)	26,861

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
General funds	14,955	10,208	(7,153)	18,010
Restricted Funds	4,388	-	-	4,388
Total funds	19,343	10,208	(7,153)	22,398

The specific purposes for which the funds are to be applied are as follows:

The restricted funds relate to the cash remaining from the grant received with the restriction that it be used for capital expenditure on the leasehold property used for the charitable activities.

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	103,911	103,911
Current assets	26,861	26,861
Total net assets	130,772	130,772

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	103,911	103,911
Current assets	22,398	22,398
Total net assets	126,309	126,309

9 Related party transactions

There were no related party transactions in the year.

THE VIVIAN MOON COMMUNITY CENTRE

England & Wales - Charity number 1075631

Accounts

Charity registration number: 1075631

The Vivian Moon Community Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2023

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

The Vivian Moon Community Centre

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The Vivian Moon Community Centre

Reference and Administrative Details

Trustees	Jasmine Chesters Keith Worthington Ross Moon
Charity Registration Number	1075631
Principal Office	C/O 1 South Park Braunton Devon EX33 2HT
Accountants	Westcotts 47 Boutport Street Barnstaple Devon EX31 1SQ

The Vivian Moon Community Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Charitable Objects

The objects of the Vivian Moon Community Centre are to relieve the elderly of Braunton and its surrounding area by such means as are charitable at law, and to promote the benefit of the inhabitants of Braunton and its surrounding area without distinction of sex, sexual orientation, race, or of political or religious or other opinions by associating together with the said inhabitants and the local authorities, voluntary or 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.

The activities of The Vivian Moon Community Centre during the year were providing the use of its premises for various activities, as well as organising events, meals and trips to meet the objects referred to above.

Public benefit

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. . The activities as a whole are for the benefit of the local community of Braunton and the surrounding area. The Charity has been approached by voluntary organisations and individuals for the use of the premises and we are pleased to be able to accommodate them.

Achievements and performance

Review of Activities and Achievements

During the year the Charity has continued to work hard to raise funds from the centre hire to others, coffee mornings and raffles, door admissions, bingo and other events to enable it to provide the inhabitants of Braunton and the surrounding area with facilities of social interest, welfare, recreation and leisure. This will continue for the foreseeable future.

Financial review

Reserves

The charity had net incoming resources this year of £3,058 (2022:£498). The cash funds carried forward are £22,401 (2022: £19,343). These reserves are held to ensure that resources are available to meet all known and committed expenditure so as to absorb any future deficits for the foreseeable future to enable the charity to continue as a going concern for at least the next 10 years.

Currently cash funds are held in a bank current account with instant access. No investments of cash funds have been made but the charity has the power to make investments which the trustees feel are appropriate for the charity.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

Plans for future periods

The charity intends to continue raising funds to provide the inhabitants of Braunton and its surrounding area with facilities of social interests, welfare, recreation and leisure time for the foreseeable future.

Structure, governance and management

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

The insurance policies are reviewed annually and amended if appropriate.

Organisational Structure

The Vivian Moon Community Centre is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association. It was incorporated on 19th May 1999 and was registered as a charity with the Charities Commission on 21st May 1999. The Charitable company transferred to a CIO on 13th July 2022.

Each member's liability in the event of winding up is limited to £ 10 per member.

The charity is also known as: 'The Braunton District Citizens Club'.

All members are circulated with invitations to nominate trustees (directors) prior to the Annual General Meeting, advising them of the trustees in office and requesting nominations. The trustees are elected by a majority vote at the Annual General Meeting.

Trustees are trained by their experience and knowledge, and have been briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association and the processes within the charity.

The trustees, are the directors of the CIO, and meet on a regular basis to discuss the finances, control and running of the charity.

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate known risks.

Trustee Training

New trustees are familiarized with the workings of the charity and their legal obligations under charity law when they are appointed. Trustees are updated regularly on any changes to their roles and duties, etc, on a regular basis.

The Vivian Moon Community Centre

Trustees' Report (continued)

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.

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

.....

~~Jasmine Chesters~~ ROSS MOON

Trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The Vivian Moon Community Centre for the Year Ended 31 December 2023

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of The Vivian Moon Community Centre for the year ended 31 December 2023 as set out on pages from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/ members/regulations-standards-and-guidance/.

This report is made solely to the board of trustees of The Vivian Moon Community Centre a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of The Vivian Moon Community Centre and state those matters that we have agreed to state to the board of trustees of The Vivian Moon Community Centre a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Vivian Moon Community Centre and its board of trustees as a body for our work or for this report.

It is your duty to ensure that The Vivian Moon Community Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of The Vivian Moon Community Centre. You consider that The Vivian Moon Community Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Vivian Moon Community Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date:.....

The Vivian Moon Community Centre

Receipts and Payments Account for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Receipts:					
Donations and legacies		318	-	318	9,430
Charitable activities		9,890	-	9,890	9,311
Other income		-	-	-	314
Total receipts		10,208	-	10,208	19,055
Payments:					
Establishment costs		(6,673)	-	(6,673)	(17,621)
Legal fees		(480)	-	(480)	(936)
Total payments		(7,153)	-	(7,153)	(18,557)
Net receipts		3,055	-	3,055	498
Cash brought forward		14,955	4,388	19,343	18,845
Cash carried forward	9	18,010	4,388	22,398	19,343

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

The funds breakdown for 2022 is shown in note 9.

water
heat
ins
upkeep
clean

The Vivian Moon Community Centre

(Registration number: 1075631)
Statement of Assets and Liabilities as at [31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	103,911	103,911
Current assets			
Cash at bank and in hand	8	22,398	19,343
Net assets		126,309	123,254

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

28/10/24

.....
~~Jasmine Chesters~~
Trustee

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations	318	318
	318	318

	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations	9,430	9,430
	9,430	9,430

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Membership fees	90	90
Coffee/Raffles (inc Easter Egg raffle)	3,159	3,159
Hall hire	6,641	6,641
	9,890	9,890

	Unrestricted funds General £	Total 2022 £
Membership fees	130	130
Coffee/Raffles (inc Easter Egg raffle)	2,612	2,612
Hall hire	6,569	6,569
	9,311	9,311

4 Other income

	Unrestricted funds General £	Total 2022 £
Other income	314	314

5 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

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

7 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2023	103,911	103,911
At 31 December 2023	103,911	103,911
Depreciation		
At 31 December 2023	-	-
Net book value		
At 31 December 2023	103,911	103,911
At 31 December 2022	103,911	103,911

8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	22,398	19,343

9 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	14,955	10,208	(7,153)	18,010
Restricted funds	4,388	-	-	4,388
Total funds	19,343	10,208	(7,153)	22,398

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	14,457	19,055	(18,557)	14,955
Restricted funds	4,388	-	-	4,388
Total funds	18,845	19,055	(18,557)	19,343

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	103,911	103,911
Current assets	22,398	22,398
Total net assets	126,309	126,309

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	103,911	103,911
Current assets	19,343	19,343
Total net assets	123,254	123,254

11 Related party transactions

There were no related party transactions in the year.

THE VIVIAN MOON COMMUNITY CENTRE

England & Wales - Charity number 1075631

Accounts

THE VIVIAN MOON COMMUNITY CENTRE

UNAUDITED

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022

CHARITY NUMBER
1075631

The Vivian Moon Community Centre
Charity Number 1075631

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Legal and administrative information

Status
The Vivian Moon Community Centre is a CIO charity governed by a formal constitution adopted 13 July 2022.

Charity number	1075631	
Business address	C/o 1 South Park Braunton Devon EX33 2HT	
Trustees	Jasmine Chesters	Chairperson
	Ross Moon	
	Keith Worthington	
Accountants	Westcotts 47 Boutport Street Barnstaple Devon EX31 1SQ	

Report of the trustees
for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Organisational Structure

The Vivian Moon Community Centre is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association. It was incorporated on 19th May 1999 and was registered as a charity with the Charities Commission on 21st May 1999.

The Charitable company transfered to a CIO on 13th July 2022.

Each member's liability in the event of winding up is limited to £ 10 per member.

The charity is also known as: 'The Braunton District Citizens Club'.

All members are circulated with invitations to nominate trustees (directors) prior to the Annual General Meeting, advising them of the trustees in office and requesting nominations. The trustees are elected by a majority vote at the Annual General Meeting.

Trustees are trained by their experience and knowledge, and have been briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association and the processes within the charity.

The trustees, are the directors of the CIO, and meet on a regular basis to discuss the finances, control and running of the charity.

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate known risks.

Trustee Training

New trustees are familiarized with the workings of the charity and their legal obligations under charity law when they are appointed. Trustees are updated regularly on any changes to their roles and duties, etc, on a regular basis.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

The insurance policies are reviewed annually and amended if appropriate.

Objectives and activities

Charitable Objects

The objects of the Vivian Moon Community Centre are to relieve the elderly of Braunton and its surrounding area by such means as are charitable at law, and to promote the benefit of the inhabitants of Braunton and its surrounding area without distinction of sex, sexual orientation, race, or of political or religious or other opinions by associating together with the said inhabitants and the local authorities, voluntary or 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.

The activities of The Vivian Moon Community Centre during the year were providing the use of its premises for various activities, as well as organising events, meals and trips to meet the objects referred to above.

The Trustees have complied with the duty in Section 17(s) of the 2011 Charities Act to have regard to the guidance published by the Charity Commission in respect of public benefit. The activities as a whole are for the benefit of the local community of Braunton and the surrounding area. The Charity has been approached by voluntary organisations and individuals for the use of the premises and we are pleased to be able to accommodate them.

Achievements and performance

Review of Activites and Achievements

During the year the Charity has continued to work hard to raise funds from the centre hire to others, coffee mornings and raffles, door admissions, bingo and other events to enable it to provide the inhabitants of Braunton and the surrounding area with facilities of social interest, welfare, recreation and leisure. This will continue for the foreseeable future.

Financial review

Reserves

The charity had net incoming resources this year of £498 (2021:£322). The cash funds carried forward are £19,343 (2021: £18,845). These reserves are held to ensure that resources are available to meet all known and committed expenditure so as to absorb any future deficits for the foreseeable future to enable the charity to continue as a going concern for at least the next 10 years.

Currently cash funds are held in a bank current account with instant access. No investments of cash funds have been made but the charity has the power to make investments which the trustees feel are appropriate for the charity.

Investment powers, policy and performance

The Charity has the power to make investments which the trustees feel is appropriate to the charity. Any surplus funds are held in interest bearing accounts.

Plans for future periods

The charity intends to continue raising funds to provide the inhabitants of Braunton and its surrounding area with facilities of social interests, welfare, recreation and leisure time for the foreseeable future.

Statement of trustees' responsibilities

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

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 charity and of the incoming resources and application of resources of the charity for that year. 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 UK 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 operation.

The trustees are responsible for keeping proper 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 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

On behalf of the board

Jasmine B Chesters

Jasmine Chesters
Trustee

Dated:

Chartered Accountant's Report to The Vivian Moon Community Centre on the Unaudited Financial Information of The Vivian Moon Community Centre.

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Westcotts

Westcotts
47 Boutport Street
Barnstaple
Devon
EX31 1SQ
Dated: 19th June 2023

The Vivian Moon Community Centre
Charity Number 1075631

Receipts and Payments Account

For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Receipts					
Incoming resources from generating funds:					
Donations	2	9,430	-	9,430	-
Incoming resources from charitable activities	3	9,311	-	9,311	5,356
Other incoming resources		314	-	314	-
Total receipts		19,055	-	19,055	5,356
Payments					
Establishment costs		17,182	-	17,182	3,951
Legal fees		936	-	936	936
Advertising		439	-	439	147
Total payments		18,557	-	18,557	5,034
Net of receipts/(payments)		498	-	498	322
Cash funds brought forward		14,457	4,388	18,845	18,523
Cash funds carried forward		14,955	4,388	19,343	18,845

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

The Vivian Moon Community Centre
Charity Number 1075631

Statement of Assets and Liabilities

As At 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets			103,911		103,911
Cash funds					
Bank and cash		19,343		18,845	
		19,343		18,845	
Assets and liabilities			123,254		122,756

The financial statements were approved by the trustees on 8th March 2023 and signed on its behalf by

Jasmine Chesters
Trustee Jasmine B Chesters.

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the receipts and payments basis and in accordance with FRS102, the Charities SORP (FRS102) and the requirement of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP (FRS102) and the Charities Act 2011.

The accounts have been prepared on the receipts and payments basis in the year. The 2021 figures have been restated for the receipts and payments basis.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement as it is classed as a small charity.

1.3. Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity receives the income. The following specific policies are applied to particular categories of income:

1.5. Resources expended

Expenditure is recognised on a payments basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Donations

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	9,430	9,430	-
	9,430	9,430	-

3. Incoming resources from charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Membership fees	130	130	-
Coffee/Raffles (inc Easter Egg raffle)	2,612	2,612	921
Lettings	6,569	6,569	4,435
	9,311	9,311	5,356

4. Costs of charitable activities - by activity

	Activities undertaken directly £	2022 Total £	2021 Total £
Operations of The Vivian Moon Comunity Centre	18,557	18,557	5,034
	18,557	18,557	5,034

6. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Unrestricted funds	14,457	19,055	(18,557)	14,955

Purposes of unrestricted funds

Unrestricted funds are used to further the objects of the charity, but are subject to no restrictions on their use within those objects.

7. Restricted funds

	At 1 April 2022 £	At 31 March 2022 £
Restricted Funds - deferred income grants	4,388	4,388

Purposes of restricted funds

The restricted funds relate to the cash remaining from the grant received with the restriction that it be used for capital expenditure on the leasehold property used for the charitable activities.

THE VIVIAN MOON COMMUNITY CENTRE

England & Wales - Charity number 1075631

Accounts

CHARITY REGISTRATION NUMBER: 1075631

The Vivian Moon Community Centre

Unaudited Financial Statements

31 December 2021

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

The Vivian Moon Community Centre

Financial Statements

Year ended 31 December 2021

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The Vivian Moon Community Centre

Trustees' Annual Report

Year ended 31 December 2021

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

Reference and administrative details

Registered charity name	The Vivian Moon Community Centre
Charity registration number	1075631
Principal office	1 South Park Braunton Devon EX33 2HT
The trustees	Mr K Worthington Mrs J B Chesters Mr R Moon
Accountants	Westcotts Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ

Structure, governance and management

The Vivian Moon Community Centre is a CIO registered with the Charity Commission. The charity converted to a CIO from a charitable company limited by guarantee on 13th July 2022.

The charity is also known as: 'The Braunton District Citizens Club'.

All members are circulated with invitations to nominate trustees prior to the Annual General Meeting, advising them of the trustees in office and requesting nominations. The trustees are elected by a majority vote at the Annual General Meeting.

Trustees are trained by their experience and knowledge, and have been briefed on their legal obligations under charity law, the contents of the Memorandum and Articles of Association and the processes within the charity.

The trustees, listed above, meet on a regular basis to discuss the finances, control and running of the charity.

The trustees have reviewed the major risks of the charity and have taken action and established systems which will mitigate known risks.

Objectives and activities

The objects of the Vivian Moon Community Centre are to relieve the elderly of Braunton and its surrounding area by such means as are charitable at law, and to promote the benefit of the inhabitants of Braunton and its surrounding area without distinction of sex, sexual orientation, race, or of political or religious or other opinions by associating together with the said inhabitants and the local authorities, voluntary or 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.

The activities of The Vivian Moon Community Centre during the year were providing the use of its premises for various activities, as well as organising events, meals and trips to meet the objects referred to above.

The Trustees have complied with the duty in Section 17(s) of the 2011 Charities Act to have regard to the guidance published by the Charity Commission in respect of public benefit. The activities as a whole are for the benefit of the local community of Braunton and the surrounding area. The Charity has been approached by voluntary organisations and individuals for the use of the premises and we are pleased to be able to accommodate them.

Achievements and performance

During the year the Charity has continued to work hard to raise funds from the centre hire to others, coffee mornings and raffles, door admissions, bingo and other events to enable it to provide the inhabitants of Braunton and the surrounding area with facilities of social interest, welfare, recreation and leisure. This will continue for the foreseeable future.

Financial review

The charity had net outgoing resources this year of £1,773 (2020: net income resources of £6,681).
Funds carried forward are £76,698 (2020: £78,471). Of these funds £62,569 (2020: £64,648) relate to restricted funds. Free reserves available to spend total £14,129 (2020: £13,823).
Restricted funds include the value of the fixed assets of £58,181, relating the net book value of the property, which is not available to be spent.

These reserves are held to ensure that resources are available to meet all known and committed expenditure so as to absorb any future deficits for the foreseeable future to enable the charity to continue as a going concern for at least the next 3 years.

Currently cash funds are held in a bank current account with instant access. No investments of cash funds have been made but the charity has the power to make investments which the trustees feel are appropriate for the charity.

Plans for future periods

The charity intends to continue raising funds to provide the inhabitants of Braunton and its surrounding area with facilities of social interests, welfare, recreation and leisure time for the foreseeable future.

The Vivian Moon Community Centre

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

The trustees' annual report was approved on ..23-9-22..... and signed on behalf of the board of trustees by:

Mr R Moon
Trustee

25-9-22

The Vivian Moon Community Centre

Chartered Accountant's Report to The Vivian Moon Community Centre on the Unaudited Financial Information of The Vivian Moon Community Centre

Year ended 31 December 2021

In accordance with the engagement letter dated 15 June 2010, we have prepared for your approval the financial information of The Vivian Moon Community Centre for the year ended 31 December 2021, which comprise the statement of financial activities, statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of The Vivian Moon Community Centre, as a body, in accordance with the terms of our engagement letter dated 15 June 2010. Our work has been undertaken solely to prepare for your approval the financial statements of The Vivian Moon Community Centre and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release TECH08/16AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Vivian Moon Community Centre and its board of trustees, as a body, for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all informations and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Westcotts

Westcotts
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

26th September 2022

The Vivian Moon Community Centre

Statement of Financial Activities

Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	4	–	–	–	11,742
Other income	5	5,356	–	**5,356**	3,277
Total income		5,356	–	**5,356**	15,019
Expenditure					
Expenditure on charitable activities		5,050	2,079	**7,129**	8,338
Total expenditure		5,050	2,079	**7,129**	8,338
Net (expenditure)/income and net movement in funds		306	(2,079)	**(1,773)**	6,681
Reconciliation of funds					
Total funds brought forward		13,823	64,648	**78,471**	71,790
Total funds carried forward		14,129	62,569	**76,698**	78,471

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

The Vivian Moon Community Centre

Statement of Financial Position

31 December 2021

	Note	2021 £	2021 £	2020 £
Fixed assets				
Tangible fixed assets	8		58,181	60,276
Current assets				
Debtors	9	665		860
Cash at bank and in hand		18,845		18,523
		19,510		19,383
Creditors: amounts falling due within one year	10	993		1,188
Net current assets			18,517	18,195
Total assets less current liabilities			76,698	78,471
Net assets			76,698	78,471
Funds of the charity				
Restricted funds			62,569	64,648
Unrestricted funds			14,129	13,823
Total charity funds	11		76,698	78,471

These financial statements were approved by the board of trustees and authorised for issue on 23-9-22, and are signed on behalf of the board by:

Mr R Moon
Trustee

25-9-22

The notes on pages 7 to 13 form part of these financial statements.

The Vivian Moon Community Centre

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is 1, South Park, Braunton, Devon, EX33 2HT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses..

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Fixtures and fittings	-	12% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	–	–	213	213
Grants				
COVID-19 Grants	–	–	11,334	11,334
Subscriptions				
Subscriptions	–	–	195	195
	–	–	11,742	11,742

5. Other income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Coffee/Raffles (inc easter egg raffle)	921	**921**	416	416
Lettings	4,435	**4,435**	2,861	2,861
	5,356	**5,356**	3,277	3,277

6. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	**2,095**	2,098

7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees or its other volunteers.

8. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	**Total £**
Cost			
At 1 January 2021 and 31 December 2021	103,911	1,883	**105,794**
Depreciation			
At 1 January 2021	43,651	1,867	**45,518**
Charge for the year	2,079	16	**2,095**
At 31 December 2021	45,730	1,883	**47,613**
Carrying amount			
At 31 December 2021	58,181	–	**58,181**
At 31 December 2020	60,260	16	60,276

9. Debtors

	2021	2020
	£	£
Prepayments and accrued income	**425**	620
Other debtors	**240**	240
	665	860

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	**993**	1,082
Other creditors	**–**	106
	993	1,188

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	**At 31 December 2021 £**
General funds	13,823	5,356	(5,050)	**14,129**

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	5,063	15,019	(6,259)	13,823

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	**At 31 December 2021 £**
Restricted Funds - deferred income grants	64,648	–	(2,079)	**62,569**

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Funds - deferred income grants	66,727	–	(2,079)	64,648

The restricted funds are the carrying book value of the leasehold property and cash remaining from the grant received with the restriction that it be used for capital expenditure on the leasehold property used for the charitable activities.

12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	–	58,181	**58,181**
Current assets	15,122	4,388	**19,510**
Creditors less than 1 year	(993)	–	**(993)**
Net assets	14.129	62,569	**76,698**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	16	60,260	60,276
Current assets	14,995	4,388	19,383
Creditors less than 1 year	(1,188)	–	(1,188)
Net assets	13,823	64,648	78,471

13. Related parties

There were no related party transactions during 2021 or 2020.