

**THE VIVIAN MOON COMMUNITY
CENTRE**

UNAUDITED

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

**CHARITY NUMBER
1075631**

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The Vivian Moon Community Centre
Charity Number 1075631

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

The Vivian Moon Community Centre
Charity Number 1075631

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 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.

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.

The Vivian Moon Community Centre
Charity Number 1075631

Report of the trustees
for the year ended 31 December 2022

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 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 £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.

Report of the trustees
for the year ended 31 December 2022

Statement of trustees' responsibilities

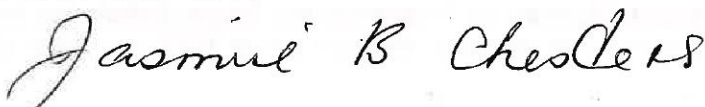
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Chesters
Trustee

Dated:

The Vivian Moon Community Centre
Charity Number 1075631

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		<u>19,055</u>	<u>-</u>	<u>19,055</u>	<u>5,356</u>
Payments					
Establishment costs		17,182	-	17,182	3,951
Legal fees		936	-	936	936
Advertising		439	-	439	147
Total payments		<u>18,557</u>	<u>-</u>	<u>18,557</u>	<u>5,034</u>
Net of receipts/(payments)		498	-	498	322
Cash funds brought forward		14,457	4,388	18,845	18,523
Cash funds carried forward		<u>14,955</u>	<u>4,388</u>	<u>19,343</u>	<u>18,845</u>

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

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.

Notes to the financial statements
for the year ended 31 December 2022

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.

The Vivian Moon Community Centre
Charity Number 1075631

Notes to the financial statements
for the year ended 31 December 2022

2. Donations

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	9,430	9,430	-
	<u>9,430</u>	<u>9,430</u>	<u>-</u>

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
	<u>9,311</u>	<u>9,311</u>	<u>5,356</u>

4. Costs of charitable activities - by activity

	Activities undertaken directly £	2022 Total £	2021 Total £
Operations of The Vivian Moon Community Centre	18,557	18,557	5,034
	<u>18,557</u>	<u>18,557</u>	<u>5,034</u>

Notes to the financial statements
for the year ended 31 December 2022

6. Unrestricted funds	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Unrestricted funds	<u>14,457</u>	<u>19,055</u>	<u>(18,557)</u>	<u>14,955</u>

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	<u>4,388</u>	<u>4,388</u>

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.