

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

<b>Trustees</b>	Jasmine Chesters Keith Worthington Ross Moon
<b>Charity Registration Number</b>	1075631
<b>Principal Office</b>	C/O 1 South Park Braunton Devon EX33 2HT
<b>Accountants</b>	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.

# **The Vivian Moon Community Centre**

## **Trustees' Report (continued)**

### **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  
Trustee

ROSS MOON

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

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  
hot  
1st  
1st  
1st  
1st



# The Vivian Moon Community Centre


(Registration number: 1075631)

## Statement of Assets and Liabilities as at [31 December 2023]

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

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

The notes on pages 8 to 12 form an integral part of these financial statements.

# The Vivian Moon Community Centre

## Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations	318	318
	<u>318</u>	<u>318</u>
	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations	9,430	9,430
	<u>9,430</u>	<u>9,430</u>

### 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
	<u>9,890</u>	<u>9,890</u>
	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
	<u>9,311</u>	<u>9,311</u>

### 4 Other income

	Unrestricted funds General £	Total 2022 £
Other income	314	314

## The Vivian Moon Community Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 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 £
<b>Cost</b>		
At 1 January 2023	103,911	103,911
At 31 December 2023	103,911	103,911
<b>Depreciation</b>		
At 31 December 2023	-	-
<b>Net book value</b>		
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

# The Vivian Moon Community Centre

## Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

### 9 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	14,955	10,208	(7,153)	18,010
<b>Restricted funds</b>	<u>4,388</u>	<u>-</u>	<u>-</u>	<u>4,388</u>
<b>Total funds</b>	<u>19,343</u>	<u>10,208</u>	<u>(7,153)</u>	<u>22,398</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General	14,457	19,055	(18,557)	14,955
<b>Restricted funds</b>	<u>4,388</u>	<u>-</u>	<u>-</u>	<u>4,388</u>
<b>Total funds</b>	<u>18,845</u>	<u>19,055</u>	<u>(18,557)</u>	<u>19,343</u>

### 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	<u>22,398</u>	<u>22,398</u>
<b>Total net assets</b>	<u>126,309</u>	<u>126,309</u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	103,911	103,911
Current assets	<u>19,343</u>	<u>19,343</u>
<b>Total net assets</b>	<u>123,254</u>	<u>123,254</u>

# The Vivian Moon Community Centre

## Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

### 11 Related party transactions

There were no related party transactions in the year.