

# ROCHDALE CHILDREN'S MOORLAND HOME

England & Wales - Charity number 1086973

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-06-08

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

## Contact

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**Address** Rochdale Childrens Moorland Home  
Nab Farm  
Barnfield Lane  
Wardle  
Rochdale  
Lancashi

**Phone** 01706960915

**Email** [info@rochdalechildrensmoorlandhome.org](mailto:info@rochdalechildrensmoorlandhome.org)

**Website** <https://www.rochdalechildrensmoorlandhome.org>

## Activities

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**Objects:** THE PROVISION AND MAINTENANCE OF A HOLIDAY HOME FOR CHILDREN WHO ARE IN CONDITIONS OF NEED OR DISTRESS

**Activities:** Provision of short term holidays for children in need who live in the Rochdale Borough area. The holidays are provided at the Moorland Home.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Other Charitable Purposes
- **Who:** Children/young People

## Geography

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- Rochdale

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£62,264	£105,930	-	-
2024-12-31	£71,381	£77,287	-	-
2023-12-31	£83,597	£100,154	-	-
2022-12-31	£72,197	£138,763	-	-
2021-12-31	£64,069	£65,149	-	-
2020-12-31	£82,203	£222,954	-	-

## Trustees

Name	Role	Appointed
Butterworth Neil		2019-10-31
JONATHAN DAVID RIGG		2004-03-30
Jade Jean Law		2022-07-26
ROBERT STELLING		2021-04-20
Rachel Nicholson		2023-09-21

**ROCHDALE CHILDREN'S MOORLAND HOME**

England & Wales - Charity number 1086973

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# Accounts

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**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**Trustees Report**

**&**

**Financial Statements**

**Year Ended 31 December 2025**

**Charity No. 1086973**

## CONTENTS

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**YEAR ENDED 31 DECEMBER 2025**

**TRUSTEES**

J.D. Rigg  
N Butterworth  
R Stelling  
J Law  
R Nicholson

**PRINCIPAL ADDRESS**

Nab Farm  
Barnfield Lane  
Wardle  
Rochdale  
Lancashire  
OL12 9PN

**INDEPENDENT EXAMINER**

M. J. Pickup., FCA  
PKW LLP  
Cloth Hall  
150 Drake Street  
Rochdale  
Lancashire  
OL16 1PX

**BANKERS**

Co-operative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees present their report together with the accounts for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and activities**

The charity was formed by trust deed on 24 June 1924 to provide a home for the poor children of Rochdale and district. These objects have been complied with.

To provide holidays for young children between 5 – 12 years old. They are usually from Special Needs Schools or Social Services with accommodation for carers where appropriate. The home is generally open between April and October, with additional use for youth groups etc., who will pay to use the Home.

**Transactions and financial review**

The Statement of Financial Activities is on page 4 and the Balance Sheet is on page 5.

Income per accounts fell by 12.8% to £62,264. Donations fell by 13% (£7,258) and investment income fell by 12% (£1,859). Expenditure was up by 37% (£28,643) which included a project to resurface the main access road at a cost of £24,000.

**Trustees**

The trustees who have served during the year are:-

J.D. Rigg  
N Butterworth  
R Stelling  
J Law  
R Nicholson

In addition there is a Management Committee of between 6 and 10 people who look after the general administration. All activities are carried out on a voluntary basis.

**Risk**

The Management Committee reviews risks and opportunities to protect the charity, maintain legal compliance, and enhance services.

During the year, the risk register was updated and a five-year plan created to guide resource allocation for Trustees and Management. All relevant communications, procedures, and risk assessments were observed. No complaints were made against the charity in 2025.

**Achievements and Performance**

The 2025 season was productive for Rochdale Children's Moorland Home, with staff, volunteers, and supporters providing valuable experiences for disadvantaged children.

A total of 740 children from 12 schools and institutions participated in day and residential programmes, with occupancy at 81%, lower than 2024 due to last-minute school changes.

Invoicing non-referral schools and institutions helped generate essential income to address rising costs.

**Public Benefit Statement**

The home provides subsidised services to local schools and social services for the benefit of the population of Rochdale Metropolitan Borough and surrounding districts. The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's General Guidance on public benefit when reviewing the charity's aims and objections.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**Investments**

The main investment portfolio, built from past property sales and bequests, is managed by Rathbones Investment Management. It provides a modest monthly stipend to the management team for salary costs, continuing through the off-season to help build operational reserves for the next season.

The investment portfolio is performing as expected and increased by 6.8% from December 2024 to December 2025. The Trustees have a long-term objective to grow the portfolio to £900,000. As of December 2025, the portfolio was £758,792.

The investment strategy is designed to produce growth both in capital and income. The portfolio is factored at risk level 4 and is appropriate for an investor with a medium risk tolerance. This approach can be suitable for investors with a 6–10-year time horizon.

**Reserves Policy**

The trustees hold reserves to ensure the financial stability and continuity of the Home, given its seasonal operating pattern.

The trustees distinguish between the investment portfolio, held with Rathbones Investment Management, and operational liquid reserves held in the Charity's bank accounts. The investment portfolio, which stands at £782,395 at 31 December 2025, has been built up over many years and is retained as a long-term capital asset to generate investment income and to provide the Charity with ultimate financial security. It is not the trustees' policy to draw upon the portfolio to fund day-to-day operations.

Operational liquid reserves on 31 December 2025 stand at £66,812 representing approximately 12 months of recurring annual expenditure. The trustees consider a target range of 6 to 12 months of recurring expenditure to be appropriate, reflecting the seasonal nature of the Charity's activities, the need to meet unplanned property maintenance costs, and the uncertainty inherent in voluntary income. The current position of £66,812 is within this target range and the trustees are satisfied that reserves are at an appropriate level.

The reserves position is reviewed annually when the trustees approve the financial statements.

**Plans for future periods**

Our main priorities for 2026 are:

- Launch fundraising for a new playground climbing frame
- Upgrade essential equipment
- Enhance IT and security
- Increase school invoicing revenue
- Enhance lottery visibility and engagement within the local community

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales 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 2015 (FRS102);
- 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;
- 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the trustees

J.D. Rigg



TRUSTEE

J. Law



TRUSTEE

22 April 2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE ROCHDALE CHILDREN'S MOORLAND HOME**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 11.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 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 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 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.

Michael J Pickup FCA

**PKW LLP**  
Chartered Accountants  
Cloth Hall  
150 Drake Street  
Rochdale  
OL16 1PX

22 April 2026

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDING 31 DECEMBER 2025**

		<u>2025</u>		<u>2024</u>	
	<u>Notes</u>	£	£	£	£
<b>Incoming resources from generated funds:</b>					
Investment Income	2		13,906		15,765
Donations and other fund raising	3		46,858		54,116
Income from Land			1,500		1,500
			<hr/>		<hr/>
			62,264		71,381
			<hr/>		<hr/>
<b>Resources Expended</b>					
Charitable Activities	4	96,901		68,149	
Governance	4	9,029		9,138	
			<hr/>		<hr/>
<b>Total Resources Expended</b>			105,930		77,287
			<hr/>		<hr/>
<b>Net (Outgoing)/Incoming Resources</b>			(43,666)		(5,906)
			<hr/>		<hr/>
<b>Gains/(Losses) on Investment</b>					
Realised –					
Equities		17,969		51,749	
Government Stock		3,399		-	
Unit Trusts, Alternatives & Fixed Interest		-		(2,481)	
			<hr/>		<hr/>
			21,368		49,268
Unrealised -					
Equities		41,135		(13,919)	
Government Stocks		(2,534)		966	
Unit Trusts, Alternatives & Fixed Interest		-		2,212	
			<hr/>		<hr/>
			38,601		(10,741)
			<hr/>		<hr/>
<b>Net Movement in investments</b>			59,969		38,527
			<hr/>		<hr/>
<b>Net Movement in Funds</b>			16,303		32,621
			<hr/>		<hr/>
<b>Fund Balance at 1 January 2025</b>			824,667		792,046
			<hr/>		<hr/>
<b>Fund Balance at 31 December 2025</b>			840,970		824,667
			<hr/> <hr/>		<hr/> <hr/>

There were no gains or losses other than those reported above.  
All of the above amounts relate to continuing activities

The notes on pages 6 to 11 form part of these financial statements

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**BALANCE SHEET AS AT 31 DECEMBER 2025**

		<u>2025</u>	<u>2024</u>
	<u>Notes</u>	£	£
<b>FIXED ASSETS</b>			
Investments	5	758,792	710,247
Ground Rents	6	1,293	1,293
		<hr/>	<hr/>
		760,085	711,540
<b>CURRENT ASSETS</b>			
Cash at Bank & in Hand		81,023	112,444
Other debtors		-	710
		<hr/>	<hr/>
		841,108	824,694
<b>CURRENT LIABILITIES</b>			
Other creditors		(138)	(27)
		<hr/>	<hr/>
		840,970	824,667
		<hr/> <hr/>	<hr/> <hr/>
<b>Represented by:-</b>			
Unrestricted Funds			
General Fund		840,970	824,667
Designated Fund		-	-
		<hr/>	<hr/>
		840,970	824,667
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Trustees on 22 April 2026

J.D. Rigg



TRUSTEE

J Law



TRUSTEE

The notes on pages 6 to 11 form part of these accounts

## THE ROCHDALE CHILDREN'S MOORLAND HOME

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Fund Accounting - Unrestricted funds**

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

##### **Income Recognition**

Voluntary income including donations and grants that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract where entitlement to grant funding is subject to specific performance conditions being recognised. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient reliability.

##### **Expenditure Recognition**

Direct charitable expenditure is accounted for when the obligation to pay arises:

- Charitable activities include expenditure incurred when undertaking charitable activities and include both direct costs and support costs relating to these activities
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constructional requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments are shown at market value at the balance sheet date.

##### **Ground Rents**

Ground Rents are included in the financial statements at cost.

##### **Realised Gains & Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

##### **Investment Income and Interest Received**

Dividends and interest are recognised as income when receivable. Investment income is shown gross of any withholding tax deducted at source.

##### **Rental income**

Rental income is recognised on a straight-line basis over the term of the rental agreement

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b>2 INVESTMENT INCOME</b>		
Dividends	12,682	14,832
Interest	1,224	933
Ground Rent Received	-	-
	13,906	15,765

<b>3 DONATIONAL AND OTHER FUND RAISING</b>		
Donations	44,564	42,857
Grants	-	11,259
Fund Raising	2,294	-
	46,858	54,116

**4 DIRECT CHARITABLE EXPENDITURE**

	<u>2025</u>			<u>2024</u>
	<u>Charitable</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b>Fundraising Costs:-</b>				
Lottery Prizes	1,449	-	1,449	-
<b>Property Costs:-</b>				
Rates	2,609	-	2,609	2,133
Insurance	5,528	-	5,528	5,930
Heat and Light	6,146	-	6,146	6,772
Repairs and Renewals	9,137	-	9,137	5,781
Property Improvement Costs	24,000	-	24,000	-
<b>Support Costs:-</b>				
Food	4,700	-	4,700	5,245
Entertainment	3,549	-	3,549	2,846
Employment	33,675	-	33,675	33,720
Stockbroker Fees	-	6,156	6,156	6,430
Accountancy	-	2,873	2,873	2,708
Printing, Stationery and Computer Costs	899	-	899	569
Telephone and Television	2,604	-	2,604	2,108
Bank charges	25	-	25	74
Sundry Expenses	2,580	-	2,580	2,971
	96,901	9,029	105,930	77,287

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

5. INVESTMENTS	<u>2025</u>	<u>2024</u>
	£	£
<b>a) Quoted at market value</b>		
Equities	728,176	671,836
Unit Trusts, Alternatives & Fixed Interest	-	0
British Government Stocks	30,616	38,411
	<u>758,792</u>	<u>710,247</u>

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<b>b) Movements in Equities</b>				
As at 1 January 2025 stated at cost		585,907		564,940
Increase/(decrease) in market value		<u>85,929</u>		<u>99,848</u>
As at 1 January 2025 at market value		671,836		664,788
Purchases during the year		<u>180,727</u>		<u>242,565</u>
		852,563		907,353
Disposals during the year:-				
Proceeds	183,491		273,347	
Cost at 1 January 2025	165,522	(165,522)	221,598	(221,598)
Realised Gain/(Loss)	<u>17,969</u>		<u>51,749</u>	
Unrealised Gain/(Loss)		<u>41,135</u>		<u>(13,919)</u>
Valuation at 31 December 2025		<u>728,176</u>		<u>671,836</u>

**c) Movements in Unit Trusts, Alternatives & Fixed Interest**

As at 1 January 2025 stated at cost		-		35,769
Increase/(decrease) in market value		<u>-</u>		<u>(2,212)</u>
As at 1 January 2025 at market value		-		33,557
Purchases during the year		<u>-</u>		<u>-</u>
		-		33,557
Disposals during the year:-				
Proceeds	-		33,288.00	
Cost at 1 January 2025	-	-	35,769.00	(35,769)
Realised Gain/(Loss)	<u>-</u>		<u>(2,481)</u>	
Unrealised Gain/(Loss)		<u>-</u>		<u>2,212</u>
Valuation at 31 December 2025		<u>-</u>		<u>-</u>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<b>d) Movements in British Government Stock</b>				
As at 1 January 2025 stated at cost		35,569		35,569
Increase/(decrease) in market value		2,842		1,876
As at 1 January 2025 at market value		38,411		37,445
Purchases during the year		30,308		-
		68,719		37,445
Disposals during the year:-				
Proceeds	38,969		-	
Cost at 1 January 2025	35,569	(35,569)	-	-
Realised Gain/(Loss)	3,400		-	
Unrealised Gain/(Loss)		(2,534)		966
Valuation at 31 December 2025		30,616		38,411

**6. GROUND RENTS AT COST**

	<u>2025</u>	<u>2024</u>
	£	£
Land – Hartley Street, Rochdale	378	378
Land – Leamington Street and Redcross Street	915	915
	1,293	1,293
	1,293	1,293

**THE ROCHDALE CHILDREN'S MOORLAND HOME - TRUSTEES**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025**

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<b>Bank Balances at 1 January 2025</b>				
<b>Bank</b>				
Current Account		4,637		6,373
Rathbones Account		38,473		15,125
		<hr/>		<hr/>
		43,110		21,498
<b>Receipts</b>				
Donations				
Investment Income	13,736		15,709	
Sales of Investments	172,962		284,552	
Ground Rent Received	-		-	
Transfers from Community Account	-		-	
		<hr/>		<hr/>
		186,698		300,261
		<hr/>		<hr/>
		229,808		321,759
<b>Payments</b>				
Repairs and Renewals	-		-	
Property Improvement Costs	-		-	
Grants to Management Committee	21,000		41,000	
Purchase of Investments	161,411		220,482	
Rates and Council Tax	2,290		1,849	
Insurance	5,528		5,930	
Accountants Fees	2,142		2,040	
Stockbrokers Fees	6,156		6,430	
Miscellaneous	416	198,943	918	278,649
		<hr/>		<hr/>
Balances Carried Forward at 31 December 2025		30,865		43,110
<b>Bank</b>				
Current Account	7,261		4,637	
Rathbones Account	23,604		38,473	
		<hr/>		<hr/>
		30,865		43,110
		<hr/> <hr/>		<hr/> <hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME – MANAGEMENT COMMITTEE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025**

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<b>Bank Balances at 1 January 2025</b>				
<b>Bank</b>				
Community Account		45,989		29,863
Community Directplus Account		20,000		-
Money Manager		2,874		2,818
Cash		471		412
		<hr/>		<hr/>
		69,334		33,093
<b>Receipts</b>				
Grants from Trustees	21,000		41,000	
General Donation	32,533		54,116	
Field Rental	1,500		1,500	
Home Generated Income	2,294		-	
Lottery income	12,030		-	
Bank Interest	44		55	
	<hr/>		<hr/>	
		69,401		96,671
		<hr/>		<hr/>
		138,735		129,764
<b>Payments</b>				
Lottery prizes	1,449		-	
Food	4,700		5,245	
Salaries	31,772		32,818	
Pension Contributions	1,081		1,213	
Rates and Council Tax	319		-	
Heat and Light	6,146		7,056	
Printing, Stationery and Computer Costs	899		569	
Telephone and Television	2,604		2,108	
Repairs and Renewals	9,137		5,781	
Children's Entertainment	3,549		2,846	
Miscellaneous	2,190		2,126	
Accountants' Fees	731		668	
Transfers to Community Account			-	
Property Improvement Costs	24,000	88,577	-	60,430
	<hr/>	<hr/>	<hr/>	<hr/>
Balances Carried Forward at 31 December 2024		50,158		69,334
<b>Bank</b>				
Community Account	35,845		45,989	
Community Savings Account	2,916		20,000	
Money Manager	-		2,874	
Lottery Account	10,692			
	<hr/>		<hr/>	
	49,453		68,863	
Cash	705		471	
	<hr/>	<hr/>	<hr/>	
		50,158		69,334
		<hr/> <hr/>		<hr/> <hr/>

**ROCHDALE CHILDREN'S MOORLAND HOME**

England & Wales - Charity number 1086973

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# Accounts

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**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**Trustees Report**

**&**

**Financial Statements**

**Year Ended 31 December 2024**

**Charity No. 1086973**

## CONTENTS

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**YEAR ENDED 31 DECEMBER 2024**

**TRUSTEES**

J.D. Rigg  
N Butterworth  
R Stelling  
J Law  
R Nicholson

**PRINCIPAL ADDRESS**

Nab Farm  
Barnfield Lane  
Wardle  
Rochdale  
Lancashire  
OL12 9PN

**INDEPENDENT EXAMINER**

M. J. Pickup., FCA  
PKW LLP  
Cloth Hall  
150 Drake Street  
Rochdale  
Lancashire  
OL16 1PX

**BANKERS**

Virgin Money  
9-11 Yorkshire Street  
Rochdale  
OL16 1BL

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their report together with the accounts for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and activities**

The charity was formed by trust deed on 24 June 1924 to provide a home for the poor children of Rochdale and district. These objects have been complied with.

To provide holidays for young children between 5 – 12 years old. They are usually from Special Needs Schools or Social Services with accommodation for carers where appropriate. The home is generally open between April and October, with additional use for youth groups etc., who will pay to use the Home.

**Transactions and financial review**

The Statement of Financial Activities is on page 4 and the Balance Sheet is on page 5.

**Trustees**

The trustees who have served during the year are:-

J.D. Rigg  
N Butterworth  
R Stelling  
J Law  
R Nicholson

In addition there is a Management Committee of between 6 and 10 people who look after the general administration. All activities are carried out on a voluntary basis.

**Risk**

The Management Committee review potential risks and opportunities to ensure the charity continues to satisfy its objectives.

During the year, the risk and opportunity register (to mitigate risks that could jeopardise the continuation of the charity and to identify opportunities to enhance the charity) was reviewed and updated. All necessary communications, procedures and policies were followed. There were no complaints raised in 2024.

**Achievements and Performance**

It was a full and busy year with staff and volunteers pulling together to ensure we continue to do what we do best. The occupancy rating was 93% for the year.

We catered for 921 individual children and 276 support workers/teachers from 14 different schools and institutions. The volume of day and overnight stays was as follows:

- 760 day stays for children.
- 235 day stays for adult support and teaching personnel.
- 804 overnight stays for children
- 78 overnight stays for adult teaching and support personnel.

**Public Benefit Statement**

The home provides subsidised services to local schools and social services for the benefit of the population of Rochdale Metropolitan Borough and surrounding districts. The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's General Guidance on public benefit when reviewing the charity's aims and objections.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Investments and reserves**

Investments have mainly built up from bequests over the years. These are professionally managed, by Rathbone Investment Management, on a discretionary basis. The Trustees hold on deposit a reserve fund which may appear high at the year end when the Home is closed but is required when the home re-opens in the Spring and has sufficient reserves to ensure the medium-term continuity of the home.

**Plans for future periods**

The focus for 2025 is to raise funds to undertake Phase 2 of our playground refurbishment programme i.e. to install a new signature climbing frame to replace the iconic Helicopter that will be demolished before the 2025 seasons open.

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales 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 2015 (FRS102);
- 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;
- 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the trustees



J.D. Rigg

TRUSTEE



J. Law

TRUSTEE

2 April 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE ROCHDALE CHILDREN'S MOORLAND HOME**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 11.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 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 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 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.



Michael J Pickup FCA

**PKW LLP**

Chartered Accountants  
Cloth Hall  
150 Drake Street  
Rochdale  
OL16 1PX

2 April 2025

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDING 31 DECEMBER 2024**

		<u>2024</u>		<u>2023</u>	
	<u>Notes</u>	£	£	£	£
<b>Incoming resources from generated funds:</b>					
Investment Income	2		15,765		16,916
Donations and other fund raising	3		54,116		65,181
Income from Land			1,500		1,500
			<u>71,381</u>		<u>83,597</u>
<b>Resources Expended</b>					
Charitable Activities	4	68,149		91,606	
Governance	4	9,138		8,548	
			<u>77,287</u>		<u>100,154</u>
<b>Net (Outgoing)/Incoming Resources</b>			<u>(5,906)</u>		<u>(16,557)</u>
<b>Gains/(Losses) on Investment</b>					
Realised –					
Equities		51,749		(6,695)	
Government Stock		-		-	
Unit Trusts, Alternatives & Fixed Interest		(2,481)		-	
			<u>49,268</u>		<u>(6,695)</u>
Unrealised -					
Equities		(13,919)		42,668	
Government Stocks		966		1,445	
Unit Trusts, Alternatives & Fixed Interest		2,212		(939)	
			<u>(10,741)</u>		<u>43,174</u>
<b>Net Movement in investments</b>			<u>38,527</u>		<u>36,479</u>
<b>Net Movement in Funds</b>			32,621		19,922
<b>Fund Balance at 1 January 2024</b>			792,046		772,124
<b>Fund Balance at 31 December 2024</b>			<u>824,667</u>		<u>792,046</u>

There were no gains or losses other than those reported above.  
All of the above amounts relate to continuing activities

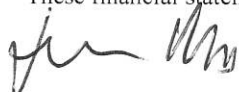
The notes on pages 6 to 11 form part of these financial statements

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	£	£
<b>FIXED ASSETS</b>			
Investments	5	710,247	735,790
Ground Rents	6	1,293	1,293
		<hr/>	<hr/>
		711,540	737,083
<b>CURRENT ASSETS</b>			
Cash at Bank & in Hand		112,444	54,591
Other debtors		710	570
		<hr/>	<hr/>
		824,694	792,244
<b>CURRENT LIABILITIES</b>			
Other creditors		(27)	(198)
		<hr/>	<hr/>
		824,667	792,046
		<hr/> <hr/>	<hr/> <hr/>
<b>Represented by:-</b>			
Unrestricted Funds			
General Fund		824,667	792,046
Designated Fund		-	-
		<hr/>	<hr/>
		824,667	792,046
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Trustees on 2 April 2025

  
J.D. Rigg

TRUSTEE



J Law

TRUSTEE

The notes on pages 6 to 11 form part of these accounts

## THE ROCHDALE CHILDREN'S MOORLAND HOME

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Fund Accounting - Unrestricted funds**

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

Designated funds are unrestricted funds that have been earmarked by the Trustees for particular purposes.

##### **Income Recognition**

Voluntary income including donations and grants that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract where entitlement to grant funding is subject to specific performance conditions being recognised. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient reliability.

##### **Expenditure Recognition**

Direct charitable expenditure is accounted for when paid by the trustees.

- Charitable activities include expenditure incurred when undertaking charitable activities and include both direct costs and support costs relating to these activities
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constructional requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments are shown at market value at the balance sheet date.

##### **Ground Rents**

Ground Rents are included in the financial statements at cost.

##### **Realised Gains & Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

##### **Investment Income and Interest Received**

Investment Income and interest is accounted for on a received basis.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>2 INVESTMENT INCOME</b>		
Dividends	14,832	15,997
Interest	933	904
Ground Rent Received	-	15
	15,765	16,916

**3 DONATIONAL AND OTHER FUND RAISING**

Donations	54,116	65,048
Fund Raising	-	133
	54,116	65,181

**4 DIRECT CHARITABLE EXPENDITURE**

	<u>2024</u>			<u>2023</u>
	<u>Charitable</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
	<u>Activities</u>			
<b>Property Costs:-</b>				
Rates	2,133	-	2,133	3,287
Insurance	5,930	-	5,930	5,585
Heat and Light	6,772	-	6,772	9,159
Repairs and Renewals	5,781	-	5,781	6,569
<b>Support Costs:-</b>				
Food	5,245	-	5,245	4,883
Entertainment	2,846	-	2,846	3,042
Employment	33,720	-	33,720	30,811
Stockbroker Fees	-	6,430	6,430	6,078
Accountancy	-	2,708	2,708	2,470
Printing, Stationery and Computer Costs	569	-	569	535
Telephone and Television	2,108	-	2,108	1,664
Sundry Expenses	3,045	-	3,045	2,413
Property Improvement Costs	-	-	-	23,658
	68,149	9,138	77,287	100,154

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. INVESTMENTS**

	<u>2024</u>	<u>2023</u>
	£	£
<b>a) Quoted at market value</b>		
Equities	671,836	664,788
Unit Trusts, Alternatives & Fixed Interest	-	33,557
British Government Stocks	38,411	37,445
	710,247	735,790

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>b) Movements in Equities</b>				
As at 1 January 2024 stated at cost		564,940		612,719
Increase/(decrease) in market value		99,848		57,180
As at 1 January 2024 at market value		664,788		669,899
Purchases during the year		242,565		63,696
		907,353		733,595
Disposals during the year:-				
Proceeds	273,347		104,780	
Cost at 1 January 2024	221,598	(221,598)	111,475	(111,475)
Realised Gain/(Loss)	51,749		(6,695)	
Unrealised Gain/(Loss)		(13,919)		42,668
Valuation at 31 December 2024		671,836		664,788

**c) Movements in Unit Trusts, Alternatives & Fixed Interest**

As at 1 January 2024 stated at cost		35,769		35,510
Increase/(decrease) in market value		(2,212)		(1,273)
As at 1 January 2024 at market value		33,557		34,237
Purchases during the year		-		259
		33,557		34,496
Disposals during the year:-				
Proceeds	33,288		-	
Cost at 1 January 2024	35,769	(35,769)	-	-
Realised Gain/(Loss)	(2,481)		-	
Unrealised Gain/(Loss)		2,212		(939)
Valuation at 31 December 2024		-		33,557

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>d) Movements in British Government Stock</b>				
As at 1 January 2024 stated at cost		35,569		14,131
Increase/(decrease) in market value		1,876		430
As at 1 January 2024 at market value		37,445		14,561
Purchases during the year				21,439
		37,445		36,000
Disposals during the year:-				
Proceeds	-		-	
Cost at 1 January 2024	-	-	-	-
	-		-	
Realised Gain/(Loss)	-		-	
Unrealised Gain/(Loss)		966		1,445
Valuation at 31 December 2024		38,411		37,445

**6. GROUND RENTS AT COST**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Land – Hartley Street, Rochdale		378		378
Land – Leamington Street and Redcross Street		915		915
		1,293		1,293

**THE ROCHDALE CHILDREN'S MOORLAND HOME - TRUSTEES**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>Bank Balances at 1 January 2024</b>				
<b>Bank</b>				
Current Account		6,373		22,251
Rathbones Account		15,125		4,950
		<hr/>		<hr/>
		21,498		27,201
<b>Receipts</b>				
Donations			1	
Investment Income	15,709		16,867	
Sales of Investments	284,552		104,780	
Ground Rent Received	-		15	
Transfers from Community Account	-		500	
	<hr/>		<hr/>	
		300,261		122,163
		<hr/>		<hr/>
		321,759		149,364
<b>Payments</b>				
Repairs and Renewals	-		489	
Property Improvement Costs	-		-	
Grants to Management Committee	41,000		26,000	
Purchase of Investments	220,482		85,394	
Rates and Council Tax	1,849		2,307	
Insurance	5,930		5,585	
Accountants Fees	2,040		1,980	
Stockbrokers Fees	6,430		6,078	
Miscellaneous	918	278,649	33	127,866
	<hr/>	<hr/>	<hr/>	<hr/>
Balances Carried Forward at 31 December 2024		43,110		21,498
<b>Bank</b>				
Current Account	4,637		6,373	
Rathbones Account	38,473		15,125	
	<hr/>		<hr/>	
		43,110		21,498
		<hr/> <hr/>		<hr/> <hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME – MANAGEMENT COMMITTEE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>Bank Balances at 1 January 2024</b>				
<b>Bank</b>				
Community Account		29,863		23,922
Money Manager		2,818		1,335
Cash		412		225
		<hr/>		<hr/>
		33,093		25,482
<b>Receipts</b>				
Grants from Trustees	41,000		26,000	
General Donation	54,116		65,046	
Field Rental	1,500		1,500	
Home Generated Income	-		133	
Bank Interest	55		33	
	<hr/>		<hr/>	
		96,671		92,712
		<hr/>		<hr/>
		129,764		118,194
<b>Payments</b>				
Food	5,245		4,883	
Salaries	32,818		30,685	
Pension Contributions	1,213		1,049	
Heat and Light	7,056		10,139	
Printing, Stationery and Computer Costs	569		535	
Telephone and Television	2,108		1,664	
Repairs and Renewals	5,781		6,080	
Children's Entertainment	2,846		3,042	
Miscellaneous	2,126		2,376	
Accountants' Fees	668		490	
Transfers to Community Account	-		500	
Property Improvement Costs	-	60,430	23,658	85,101
	<hr/>		<hr/>	
Balances Carried Forward at 31 December 2024		69,334		33,093
<b>Bank</b>				
Community Account	45,989		29,863	
Community Directplus Account	20,000		-	
Money Manager	2,874		2,818	
	<hr/>		<hr/>	
	68,863		32,681	
Cash	471		412	
	<hr/>		<hr/>	
		69,334		33,093
		<hr/> <hr/>		<hr/> <hr/>

**ROCHDALE CHILDREN'S MOORLAND HOME**

England & Wales - Charity number 1086973

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# Accounts

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**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**Trustees Report**

**&**

**Financial Statements**

**Year Ended 31 December 2023**

**Charity No. 1086973**

## CONTENTS

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**YEAR ENDED 31 DECEMBER 2023**

**TRUSTEES**

J.D. Rigg  
N Butterworth  
R Stelling  
J Law  
R Nicholson (appointed 21 September 2023)

**PRINCIPAL ADDRESS**

Nab Farm  
Barnfield Lane  
Wardle  
Rochdale  
Lancashire  
OL12 9PN

**INDEPENDENT EXAMINER**

M. J. Pickup., FCA  
PKW LLP  
Cloth Hall  
150 Drake Street  
Rochdale  
Lancashire  
OL16 1PX

**BANKERS**

Virgin Money  
9-11 Yorkshire Street  
Rochdale  
OL16 1BL

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their report together with the accounts for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and activities**

The charity was formed by trust deed on 24 June 1924 to provide a home for the poor children of Rochdale and district. These objects have been complied with.

To provide holidays for young children between 5 – 12 years old. They are usually from Special Needs Schools or Social Services with accommodation for carers where appropriate. The home is generally open between April and October, with additional use for youth groups etc., who will pay to use the Home.

**Transactions and financial review**

The Statement of Financial Activities is on page 4 and the Balance Sheet is on page 5.

**Trustees**

The trustees who have served during the year are:-

- J.D. Rigg
- N Butterworth
- R Stelling
- J Law
- R Nicholson (appointed 21 September 2023)

In addition there is a Management Committee of between 6 and 10 people who look after the general administration. All activities are carried out on a voluntary basis.

**Risk**

The Management Committee review potential risks and opportunities in to ensure the charity continues to satisfy its objectives.

During the year the risk and opportunity register (introduced in 2017 to identify and mitigate key risks that could impair the ability to deliver services or damage the charity) has been reviewed. There have been one minor safeguarding issue reported in 2023. All necessary communications and procedures were followed. There were no complaints raised in 2023.

**Achievements and Performance**

Another very busy year with several challenging building and improvement projects undertaken and delivered during the off season. The occupancy rating was 97% over the course of the year.

We catered for 868 individual children and 269 support and teaching personnel over the year from 17 different schools, institutions, and social referrals. The resulting volume of day and overnight stays are:

- 658 day stays for children.
- 205 day stays for adult support and teaching personnel.
- 759 overnight stays for children
- 99 overnight stays for adult teaching and support personnel.

**Public Benefit Statement**

The home provides subsidised services to local schools and social services for the benefit of the population of Rochdale Metropolitan Borough and surrounding districts. The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's General Guidance on public benefit when reviewing the charity's aims and objections.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Investments and reserves**

Investments have mainly built up from bequests over the years. These are professionally managed, by Rathbone Investment Management, on a discretionary basis. The Trustees hold on deposit a reserve fund which may appear high at the year end when the Home is closed but is required when the home re-opens in the Spring and has sufficient reserves to ensure the medium-term continuity of the home.

**Plans for future periods**

The charity fulfilled a long-time need to provide a zip wire for the children and through the generosity of donators, they have also been able to replace some outdated and redundant play equipment and improve the wooden fort with features that make it more fit for purpose. Future plans include more refurbishment / replacement of obsolete outdoor play equipment.

**Trustees' responsibilities statement**

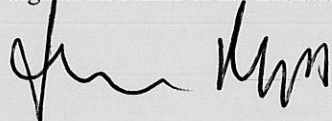
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 2015 (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

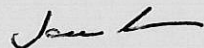
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Signed on behalf of the trustees



J.D. Rigg

TRUSTEE



J. Law

TRUSTEE

22 April 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE ROCHDALE CHILDREN'S MOORLAND HOME**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 4 to 11.

**Responsibilities and basis of report**

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

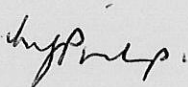
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 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 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]<sup>1</sup>.

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.



Michael J Pickup FCA

**PKW LLP**  
Chartered Accountants  
Cloth Hall  
150 Drake Street  
Rochdale  
OL16 1PX

22 April 2024

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDING 31 DECEMBER 2023**

		<u>2023</u>		<u>2022</u>	
	<u>Notes</u>	£	£	£	£
<b>Incoming resources from generated funds:</b>					
Investment Income	2		16,916		16,549
Donations and other fund raising	3		65,181		54,148
Income from Land			1,500		1,500
			<hr/>		<hr/>
			83,597		72,197
			<hr/>		<hr/>
<b>Resources Expended</b>					
Charitable Activities	4	91,606		130,239	
Governance	4	8,548		8,524	
		<hr/>		<hr/>	
<b>Total Resources Expended</b>			100,154		138,763
			<hr/>		<hr/>
<b>Net (Outgoing)/Incoming Resources</b>			(16,557)		(66,566)
			<hr/>		<hr/>
<b>Gains/(Losses) on Investment</b>					
Realised –					
Equities			(6,695)		(1,127)
Government Stock			-		1,421
Unit Trusts, Alternatives & Fixed Interest			-		2,819
			<hr/>		<hr/>
			(6,695)		3,113
Unrealised -					
Gain/(Deficit)					
Equities			42,668		(59,387)
Government Stocks			1,445		(5,709)
Unit Trusts, Alternatives & Fixed Interest			(939)		(3,828)
			<hr/>		<hr/>
			36,479		(65,811)
			<hr/>		<hr/>
<b>Net Movement in Funds</b>			19,922		(132,377)
			<hr/>		<hr/>
<b>Fund Balance at 1 January 2023</b>			772,124		904,501
			<hr/>		<hr/>
<b>Fund Balance at 31 December 2023</b>			792,046		772,124
			<hr/>		<hr/>

There were no gains or losses other than those reported above.  
All of the above amounts relate to continuing activities


The notes on pages 6 to 11 form part of these financial statements

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
<b>FIXED ASSETS</b>			
Investments	6	735,790	718,697
Ground Rents	7	1,293	1,293
		<hr/>	<hr/>
		737,083	719,990
<b>CURRENT ASSETS</b>			
Cash at Bank & in Hand		54,591	52,682
Other debtors		570	-
		<hr/>	<hr/>
		792,244	772,672
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Other creditors		(198)	(548)
		<hr/>	<hr/>
		792,046	772,124
		<hr/>	<hr/>
<b>Represented by:-</b>			
Unrestricted Funds			
General Fund		792,046	772,124
Designated Fund		-	-
		<hr/>	<hr/>
		792,046	772,124
		<hr/>	<hr/>

These financial statements were approved by the Trustees on 22 April 2024.

  
J.D. Rigg

TRUSTEE



J Law

TRUSTEE

The notes on pages 6 to 11 form part of these accounts

## THE ROCHDALE CHILDREN'S MOORLAND HOME

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Fund Accounting - Unrestricted funds**

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

Designated funds are unrestricted funds that have been earmarked by the Trustees for particular purposes.

##### **Income Recognition**

Voluntary income including donations and grants that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract where entitlement to grant funding is subject to specific performance conditions being recognised. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient reliability.

##### **Expenditure Recognition**

Direct charitable expenditure is accounted for when paid by the trustees.

- Charitable activities include expenditure incurred when undertaking charitable activities and include both direct costs and support costs relating to these activities
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constructional requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments are shown at market value at the balance sheet date.

##### **Ground Rents**

Ground Rents are included in the financial statements at cost.

##### **Realised Gains & Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

##### **Investment Income and Interest Received**

Investment Income and interest is accounted for on a received basis.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b>2. INVESTMENT INCOME</b>		
Dividends	15,997	16,332
Interest	904	202
Ground Rent Received	15	15
	<hr/>	<hr/>
	16,916	16,549
	<hr/>	<hr/>

<b>3. DONATIONAL AND OTHER FUND RAISING</b>		
Donations	65,048	53,745
Fund Raising	133	403
	<hr/>	<hr/>
	65,181	54,148
	<hr/>	<hr/>

	<u>2023</u>		<u>2022</u>
	<u>Charitable Activities</u>	<u>Governance</u>	<u>Total</u>
	£	£	£
<b>Property Costs:-</b>			
Rates	3,287	-	3,287
Insurance	5,585	-	5,585
Heat and Light	9,159	-	9,159
Repairs and Renewals	6,569	-	6,569
<b>Support Costs:-</b>			
Food	4,883	-	4,883
Entertainment	3,042	-	3,042
Employment	30,811	-	30,811
Stockbroker Fees	-	6,078	6,078
Accountancy	-	2,470	2,470
Printing, Stationery and Computer Costs	535	-	535
Telephone and Television	1,664	-	1,664
Sundry Expenses	2,413	-	2,413
Property Improvement Costs	23,658	-	23,658
	<hr/>	<hr/>	<hr/>
	91,606	8,548	100,154
	<hr/>	<hr/>	<hr/>
			138,763
			<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

5. INVESTMENTS			<u>2023</u>	<u>2022</u>
			£	£
<b>a) Quoted at market value</b>				
Equities			664,788	669,899
Unit Trusts, Alternatives & Fixed Interest			33,557	34,237
British Government Stocks			37,445	14,561
			<u>735,790</u>	<u>718,697</u>
	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<b>b) Movements in Equities</b>				
As at 1 January 2023				
As stated at cost		612,719		527,245
Increase to market value		57,180		116,568
		<u>669,899</u>		<u>643,813</u>
As at 1 January 2023 at market value		669,899		643,813
Purchases during the year		63,696		138,815
		<u>733,595</u>		<u>782,628</u>
<b>Disposals during the year:-</b>				
Proceeds	104,780		52,215	
Cost at 1 January 2023	111,475	(111,475)	53,342	(53,342)
	<u>(6,695)</u>		<u>(1,127)</u>	
Realised Gain/(Loss)				
		42,668		(59,387)
Unrealised Gain/(Loss)		<u>664,788</u>		<u>669,899</u>
Valuation at 31 December 2023				
<b>c. Movements in Unit Trusts, Alternatives &amp; Fixed Interest</b>				
As at 1 January 2023 as stated at cost		35,510		44,685
Uplift to market value		(1,273)		4,436
		<u>34,237</u>		<u>49,121</u>
As at 1 January 2023 at market value		34,237		49,121
Purchases during the year		259		243
		<u>34,496</u>		<u>49,364</u>
<b>Disposals during the year</b>				
Proceeds	-		10,839	
Cost at 1 January 2023	-	-	9,418	(9,418)
	<u>-</u>		<u>1,421</u>	
Realised Gain				
		(939)		(5,709)
Unrealised (Loss) / Gain		<u>33,557</u>		<u>34,237</u>
Valuation at 31 December 2023				

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<b>d) Movements in British Government Stock</b>				
As at 1 January 2023 as stated at cost		14,131		41,506
Uplift to Market Value		430		4,258
		<hr/>		<hr/>
As at 1 January 2023 at market value		14,561		45,764
Purchases during the year		21,439		-
		<hr/>		<hr/>
		36,000		45,764
<b>Disposals during the Year</b>				
Proceeds	-		30,194	
Cost at 1 January 2023	-	-	27,375	(27,375)
	<hr/>		<hr/>	
Realised Gain	-		2,819	
	<hr/>		<hr/>	
Unrealised (Loss)/Gain		1,445		(3,828)
		<hr/>		<hr/>
Valuation at 31 December 2023		37,445		14,561
		<hr/>		<hr/>
 <b>6. GROUND RENTS AT COST</b>				
		<u>2023</u>		<u>2022</u>
		£		£
Land – Hartley Street, Rochdale		378		378
Land – Leamington Street and Redcross Street		915		915
		<hr/>		<hr/>
		1,293		1,293
		<hr/>		<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023**

		<u>2023</u>		<u>2022</u>	
	£		£	£	£
<b>Bank Balances at 1 January 2022</b>					
Current Account	22,251			22,080	
Rathbones Account	4,950			70,575	
Capital Reserve	-			-	
			27,201		92,655
 <b>Receipts</b>					
Donations	1			1	
Investment Income	16,867			16,532	
Sales of Investments	104,780			93,248	
Ground Rent Received	15			15	
Transfers from Community Account	500			-	
			122,163		109,796
			149,364		202,451
 <b>Payments</b>					
Repairs and Renewals	489			351	
Property Improvement Costs	-			-	
Grant to Management Committee	26,000			21,000	
Purchase of Investments	85,394			139,058	
Rates and Council Tax	2,307			1,682	
Insurance	5,585			4,923	
Accountants Fees	1,980			1,890	
Stockbrokers Fees	6,078			6,346	
Miscellaneous	32			-	
			127,865		175,250
 Balances Carried Forward					
 <b>Bank Balances at 31 December 2023</b>					
Current Account	6,374			22,251	
Rathbones Account	15,125			4,950	
Capital Reserve	-			-	
			21,499		27,201

**THE ROCHDALE CHILDREN'S MOORLAND HOME – MANAGEMENT COMMITTEE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023**

	£	<u>2023</u>	£	£	£	<u>2022</u>	£
<b>Bank Balances at 1 January 2023</b>							
<b>Bank</b>							
High Interest Accounts			-			-	
Community Account			23,922			69,670	
Money Managers			1,335			1,333	
Cash			225			348	
			<hr/>			<hr/>	
			25,482			71,351	
<b>Receipts</b>							
Grants from Trustees	26,000			21,000			
General Donation	65,046			53,744			
Field Rental	1,500			1,500			
Home Generated Income	133			403			
Bank Interest	33			2			
	<hr/>			<hr/>			
			92,712			76,649	
			<hr/>			<hr/>	
			118,194			148,000	
<b>Payments</b>							
Food	4,883			3,993			
Salaries	30,685			26,533			
Pension Contributions	1,049			832			
Oil	980			4,259			
Electricity	9,159			3,843			
Printing, Stationery and Computer Costs	535			911			
Telephone and Television	1,664			1,534			
Repairs and Renewals	6,080			13,072			
Children's Entertainment	3,042			1,571			
Miscellaneous	2,376			2,751			
Accountants' Fees	490			288			
Transfers to Community Account	500			-			
Property Improvement Costs	23,658			62,931			
	<hr/>			<hr/>			
			85,101		62,931		122,518
			<hr/>		<hr/>		<hr/>
Balances Carried Forward at 31 December 2023							
<b>Bank</b>							
High Interest Account		-				-	
Community Account		29,862		23,922			
Money Manager		2,818		1,335			
		<hr/>		<hr/>			
		32,681		25,257			
Cash		412		225			25,482
		<hr/>		<hr/>			<hr/>
			33,093				25,482

**ROCHDALE CHILDREN'S MOORLAND HOME**

England & Wales - Charity number 1086973

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# Accounts

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**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**Trustees Report**

**&**

**Financial Statements**

**Year Ended 31 December 2022**

**Charity No. 1086973**

## CONTENTS

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES**

C.G. Adamson (retired 24 April 2023)

S.M. Stoney (retired 24 April 2023)

J.D. Rigg

J Richardson (resigned 24 July 2022)

N Butterworth

R Stelling

J Law (appointed 26 July 2022)

**PRINCIPAL ADDRESS**

Nab Farm

Barnfield Lane

Wardle

Rochdale

Lancashire

OL12 9PN

**INDEPENDENT EXAMINER**

M. J. Pickup., FCA

PKW LLP

Cloth Hall

150 Drake Street

Rochdale

Lancashire

OL16 1PX

**BANKERS**

National Westminster Bank plc

Town Hall Square

Rochdale

Lancashire

OL16 1LL

**SOLICITORS**

Jackson Brierley Hudson Stoney

The Old Parsonage

St Mary's Gate

Rochdale

Lancashire

OL16 1AP

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report together with the accounts for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and activities**

The charity was formed by trust deed on 24 June 1924 to provide a home for the poor children of Rochdale and district. These objects have been complied with.

The accounts incorporate the transactions of the Rochdale Children's Convalescent Home Endowment Fund which is itself a registered charity (number 221886).

To provide holidays for young children between 5 – 12 years old. They are usually from Special Needs Schools or Social Services with accommodation for carers where appropriate. The home is generally open between April and October, with additional use for youth groups etc., who will pay to use the Home.

**Transactions and financial review**

The Statement of Financial Activities is on page 4 and the Balance Sheet is on page 5.

**Trustees**

The trustees who have served during the year are:-

C.G. Adamson (retired 24 April 2023)

S.M. Stoney (retired 24 April 2023)

J.D. Rigg

J Richardson (resigned 27 July 2022)

N Butterworth

R Stelling

J Law (appointed 26 July 2022)

In addition there is a Management Committee of between 6 and 10 people who look after the general administration. All activities are carried out on a voluntary basis.

**Risk**

The Management Committee review potential risks in relation to both the care provided and the financial risks connected thereto.

During the year the risk and opportunity register (introduced in 2017 to identify and mitigate key risks that could impair the ability to deliver services or damage the charity) has been reviewed. There have been no safety or safeguarding issues raised and no complaints raised in 2022.

**Achievements and Performance**

We had a busy year with 683 deserving children and 177 support and teaching personnel using the home.

The number of 24-hour stays we provided for children in 2022 has increased from 2021 season levels by 260% to 765 and for 12-hour stays by 17% to 637. The occupancy rating for the home in 2022 was 94% (94 days utilised out of an available 100). The "pick-up" and growing confidence after COVID has had a positive impact on numbers however, the mix of 12-hour & 24-hour stays are always difficult to forecast.

**Public Benefit Statement**

The home provides subsidised services to local schools and social services for the benefit of the population of Rochdale Metropolitan Borough and surrounding districts. The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's General Guidance on public benefit when reviewing the charity's aims and objections.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**REPORT OF THE TRUSTEES CONTINUED**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Investments and reserves**

Investments have mainly built up from bequests over the years. These are professionally managed, by Rathbone Investment Management, on a discretionary basis. The Trustees hold on deposit a reserve fund which may appear high at the year end when the Home is closed, but is required when the home re-opens in the Spring, and has sufficient reserves to ensure the medium term continuity of the home.

**Plans for future periods**

The home re-opened after COVID -19 in March 2021. Several projects are nearing completion to improve facilities and safety around the home i.e. rewiring, replastering and redecoration. There are plans to refurbish the playground in 2023.

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales 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 2015 (FRS102);
- 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;
- 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the trustees

J.D. Rigg



TRUSTEE

12 June 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE ROCHDALE CHILDREN'S MOORLAND HOME**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 4 to 11.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;
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]<sup>1</sup>.

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.



Michael J Pickup FCA

**PKW LLP**  
Chartered Accountants  
Cloth Hall  
150 Drake Street  
Rochdale  
OL16 1PX

12 June 2023

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDING 31 DECEMBER 2022**

		<u>2022</u>	<u>2021</u>
	<u>Notes</u>	£	£
<b>Incoming resources from generated funds:</b>			
Investment Income	2	16,549	14,726
Grants	3	-	6,654
Donations and other fund raising	4	54,148	38,550
Income from Land		1,500	1,500
		<hr/>	<hr/>
		72,197	61,430
		<hr/>	<hr/>
<b>Resources Expended</b>			
Charitable Activities	5	130,239	55,970
Governance	5	8,524	9,638
		<hr/>	<hr/>
<b>Total Resources Expended</b>		138,763	65,608
		<hr/>	<hr/>
<b>Net (Outgoing)/Incoming Resources</b>		(66,566)	(4,178)
		<hr/>	<hr/>
<b>Gains/(Losses) on Investment</b>			
Realised –			
Equities		(1,127)	50,364
Government Stock		1,421	-
Unit Trusts, Alternatives & Fixed Interest		2,819	4,828
		<hr/>	<hr/>
		3,113	55,192
Unrealised -			
Gain/(Deficit)			
Equities		(59,387)	17,343
Government Stocks		(5,709)	1,978
Unit Trusts, Alternatives & Fixed Interest		(3,828)	(1,737)
		<hr/>	<hr/>
		(65,811)	72,776
		<hr/>	<hr/>
<b>Net Movement in Funds</b>		(132,377)	(68,598)
		<hr/>	<hr/>
<b>Fund Balance at 1 January 2022</b>		904,501	835,903
		<hr/>	<hr/>
<b>Fund Balance at 31 December 2022</b>		772,124	904,501
		<hr/>	<hr/>

There were no gains or losses other than those reported above.  
All of the above amounts relate to continuing activities

The notes on pages 6 to 11 form part of these financial statements

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**BALANCE SHEET AS AT 31 DECEMBER 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
<b>FIXED ASSETS</b>			
Investments	6	718,697	738,698
Ground Rents	7	1,293	1,293
		<hr/>	<hr/>
		719,990	739,991
<b>CURRENT ASSETS</b>			
Cash at Bank & in Hand		52,682	164,006
Other debtors		-	504
		<hr/>	<hr/>
		772,672	904,501
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Other creditors		(548)	-
		<hr/>	<hr/>
		772,124	904,501
		<hr/>	<hr/>
<b>Represented by:-</b>			
Unrestricted Funds			
General Fund		772,124	904,501
Designated Fund		-	-
		<hr/>	<hr/>
		772,124	904,501
		<hr/>	<hr/>

These financial statements were approved by the Trustees on 12 June 2023.

J.D. Rigg



TRUSTEE

J Law



TRUSTEE

The notes on pages 6 to 11 form part of these accounts

## **THE ROCHDALE CHILDREN'S MOORLAND HOME**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparation and assessment of going concern**

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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

##### **Fund Accounting - Unrestricted funds**

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

Designated funds are unrestricted funds that have been earmarked by the Trustees for particular purposes.

##### **Income Recognition**

Voluntary income including donations and grants that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract where entitlement to grant funding is subject to specific performance conditions being recognised. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient reliability.

##### **Expenditure Recognition**

Direct charitable expenditure is accounted for when paid by the trustees.

- Charitable activities include expenditure incurred when undertaking charitable activities and include both direct costs and support costs relating to these activities
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constructional requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments are shown at market value at the balance sheet date.

##### **Ground Rents**

Ground Rents are included in the financial statements at cost.

##### **Realised Gains & Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

##### **Investment Income and Interest Received**

Investment Income and interest is accounted for on a received basis.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>2022</u>	<u>2021</u>		
	£	£		
<b>2. INVESTMENT INCOME</b>				
Dividends	16,332	14,254		
Interest	202	457		
Ground Rent Received	15	15		
	<u>16,549</u>	<u>14,726</u>		
<b>3. GRANTS</b>				
Rochdale Metropolitan Borough Council	-	-		
Job Retention Scheme	-	6,654		
	<u>-</u>	<u>6,654</u>		
<b>4. DONATIONAL AND OTHER FUND RAISING</b>				
Donations	53,745	38,075		
Fund Raising	403	475		
	<u>54,148</u>	<u>38,550</u>		
<b>5. DIRECT CHARITABLE EXPENDITURE</b>				
	<u>2022</u>	<u>2021</u>		
	Charitable Activities	Governance	Total	Total
	£	£	£	£
<b>Property Costs:-</b>				
Rates	1,682	-	1,682	1,352
Insurance	4,923	-	4,923	5,227
Heat and Light	8,102	-	8,102	5,992
Repairs and Renewals	13,423	-	13,423	4,614
<b>Support Costs:-</b>				
Food	3,993	-	3,993	2,722
Entertainment	1,571	-	1,571	178
Employment	28,418	-	28,418	28,839
Stockbroker Fees	-	6,346	6,346	6,518
Professional Fees	-	-	-	-
Accountancy	-	2,178	2,178	3,120
Printing, Stationery and Computer Costs	911	-	911	626
Telephone and Television	1,534	-	1,534	1,317
Sundry Expenses	2,751	-	2,751	1,903
Property Improvement Costs	62,931	-	62,931	3,200
	<u>130,239</u>	<u>8,524</u>	<u>138,763</u>	<u>65,608</u>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

6. INVESTMENTS			<u>2022</u>	<u>2021</u>
			£	£
<b>a) Quoted at market value</b>				
Equities			669,899	643,813
Unit Trusts, Alternatives & Fixed Interest			34,237	49,121
British Government Stocks			14,561	45,764
			<u>718,697</u>	<u>738,698</u>
	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<b>b) Movements in Equities</b>				
As at 1 January 2022				
As stated at cost		527,245		543,502
Increase to market value		116,568		99,226
		<u>643,813</u>		<u>642,728</u>
As at 1 January 2022 at market value		643,813		642,728
Purchases during the year		138,815		99,745
		<u>782,628</u>		<u>742,473</u>
<b>Disposals during the year:-</b>				
Proceeds	52,215		165,649	
Cost at 1 January 2022	53,342	(53,342)	116,003	(116,003)
	<u>(1,127)</u>		<u>49,646</u>	
Realised Gain/(Loss)				
		(59,387)		17,343
Unrealised Gain/(Loss)		<u>669,899</u>		<u>643,813</u>
Valuation at 31 December 2022				
<b>c. Movements in Unit Trusts, Alternatives &amp; Fixed Interest</b>				
As at 1 January 2022 as stated at cost		44,685		44,249
Uplift to market value		4,436		2,458
		<u>49,121</u>		<u>46,707</u>
As at 1 January 2022 at market value		49,121		46,707
Purchases during the year		243		436
		<u>49,364</u>		<u>47,143</u>
<b>Disposals during the year</b>				
Proceeds	10,839		-	
Cost at 1 January 2022	9,418	(9,418)	-	-
	<u>1,421</u>			-
Realised Gain				
Unrealised (Loss) / Gain		(5,709)		1,978
Valuation at 31 December 2022		<u>34,237</u>		<u>49,121</u>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<b>d) Movements in British Government Stock</b>				
As at 1 January 2022 as stated at cost		41,506		62,360
Uplift to Market Value		4,258		5,995
		<hr/>		<hr/>
As at 1 January 2022 at market value		45,764		68,355
 <b>Disposals during the Year</b>				
Proceeds	30,194		25,245	
Cost at 1 January 2022	27,375	(27,375)	20,854	(20,854)
	<hr/>		<hr/>	
Realised Gain	2,819		4,391	
	<hr/>		<hr/>	
Unrealised (Loss)/Gain		(3,828)		(1,737)
		<hr/>		<hr/>
Valuation at 31 December 2022		14,561		45,764
		<hr/>		<hr/>
 <b>7. GROUND RENTS AT COST</b>				
		<u>2022</u>		<u>2021</u>
		£		£
Land – Hartley Street, Rochdale		378		378
Land – Leamington Street and Redcross Street		915		915
		<hr/>		<hr/>
		1,293		1,293
		<hr/>		<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<b>Bank Balances at 1 January 2022</b>				
Current Account	22,080		21,892	
Rathbones Account	70,575		516	
Capital Reserve	-		-	
	<hr/>	92,655	<hr/>	22,408
<b>Receipts</b>				
Donations	1		1	
Investment Income	16,532		14,710	
Sales of Investments	93,248		190,895	
Ground Rent Received	15		15	
Grant	-		-	
	<hr/>	109,796	<hr/>	205,621
		<hr/>		<hr/>
		202,451		228,029
<b>Payments</b>				
Repairs and Renewals	351		450	
Property Improvement Costs	-		-	
Grant to Management Committee	21,000		21,000	
Purchase of Investments	139,058		99,027	
Rates and Council Tax	1,682		1,352	
Insurance	4,923		5,227	
Accountants Fees	1,890		1,800	
Stockbrokers Fees	6,346		6,518	
	<hr/>	175,250	<hr/>	135,374
		<hr/>		<hr/>
Balances Carried Forward				
<b>Bank Balances at 31 December 2022</b>				
Current Account	22,251		22,080	
Rathbones Account	4,950		70,575	
Capital Reserve	-		-	
	<hr/>	27,201	<hr/>	92,655
		<hr/>		<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME – MANAGEMENT COMMITTEE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022**

	£	<u>2022</u>	£	£	<u>2021</u>
					£
<b>Bank Balances at 1 January 2022</b>					
<b>Bank</b>					
High Interest Accounts			-		12
Community Account			69,670		52,176
Money Managers			1,333		1,333
Cash			348		891
			<hr/>		<hr/>
			71,351		54,412
<b>Receipts</b>					
Grants from Trustees	21,000			21,000	
Bequests	-			-	
Job Retention Scheme	-			6,654	
Donations from Masons	-			-	
General Donation	53,744			38,074	
Field Rental	1,500			1,500	
Home Generated Income	403			475	
Bank Interest	2			-	
			<hr/>		
			76,649		67,703
			<hr/>		<hr/>
			148,000		122,115
<b>Payments</b>					
Food	3,993			2,722	
Salaries	26,533			28,399	
Pension Contributions	832			943	
Oil	4,259			3,732	
Electricity	3,843			2,260	
Printing, Stationery and Computer Costs	911			626	
Telephone and Television	1,534			1,317	
Repairs and Renewals	13,072			4,164	
Children's Entertainment	1,571			178	
Miscellaneous	2,751			1,903	
Accountants' Fees	288			1,320	
Professional Fees	-			-	
Property Improvement Costs	62,931		122,518	3,200	50,764
			<hr/>		<hr/>
Balances Carried Forward at 31 December 2022					
<b>Bank</b>					
High Interest Account				-	
Community Account		23,922		69,670	
Money Manager		1,335		1,333	
				<hr/>	
		25,257		71,003	
Cash		225	25,482	348	71,351
		<hr/>	<hr/>	<hr/>	<hr/>

**ROCHDALE CHILDREN'S MOORLAND HOME**

England & Wales - Charity number 1086973

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# Accounts

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***ROCHDALE CHILDREN'S MOORLAND HOME***  
***TRUSTEES' REPORT & FINANCIAL STATEMENTS***  
***YEAR ENDED 31 DECEMBER 2021***

**PKW<sub>LLP</sub>**

Chartered Accountants, Business Advisors, Tax Consultants and Registered Auditors

**Cloth Hall, 150 Drake Street, Rochdale, OL16 1PX**

Tel: 01706 632554

Fax: 01706 631393

Email: [aude@pkw-ca.com](mailto:aude@pkw-ca.com)

Website: [www.pkw-ca.com](http://www.pkw-ca.com)

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**Trustees Report**

**&**

**Financial Statements**

**Year Ended 31 December 2021**

**Charity No. 1086973**

## CONTENTS

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**YEAR ENDED 31 DECEMBER 2021**

**TRUSTEES**

C.G. Adamson

S.M. Stoney

J.D. Rigg

J Richardson

N Butterworth

R Stelling (appointed 20 April 2021)

**PRINCIPAL ADDRESS**

Nab Farm

Barnfield Lane

Wardle

Rochdale

Lancashire

OL12 9PN

**INDEPENDENT EXAMINER**

M. J. Pickup., FCA

PKW LLP

Cloth Hall

150 Drake Street

Rochdale

Lancashire

OL16 1PX

**BANKERS**

National Westminster Bank plc

Town Hall Square

Rochdale

Lancashire

OL16 1LL

**SOLICITORS**

Jackson Brierley Hudson Stoney

The Old Parsonage

St Mary's Gate

Rochdale

Lancashire

OL16 1AP

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report together with the accounts for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and activities**

The charity was formed by trust deed on 24 June 1924 to provide a home for the poor children of Rochdale and district. These objects have been complied with.

The accounts incorporate the transactions of the Rochdale Children's Convalescent Home Endowment Fund which is itself a registered charity (number 221886).

To provide holidays for young children between 5 – 11 years old. They are usually from Special Needs Schools or Social Services with accommodation for carers where appropriate. The home is generally open between April and October, with additional use for youth groups etc., who will pay to use the Home.

**Transactions and financial review**

The Statement of Financial Activities is on page 4 and the Balance Sheet is on page 5.

**Trustees**

The trustees who have served during the year are:-

C.G. Adamson  
S.M. Stoney  
J.D. Rigg  
J Richardson  
N Butterworth  
R Stelling (appointed 20 April 2021)

In addition there is a Management Committee of between 6 and 10 people who look after the general administration. All activities are carried out on a voluntary basis.

**Risk**

The Management Committee review potential risks in relation to both the care provided and the financial risks connected thereto.

During the year the management risk and opportunity register (introduced in 2017 to identify and mitigate key risks that could impair the ability to deliver services or damage the charity) has been reviewed. There have been no safety or safeguarding issues raised and no complaints raised in 2021.

**Achievements and Performance**

The home re-opened in March 2021 and had a busy year with 755 deserving children using the home.

**Public Benefit Statement**

The home provides subsidised services to local schools and social services for the benefit of the population of Rochdale Metropolitan Borough and surrounding districts. The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's General Guidance on public benefit when reviewing the charity's aims and objections.

**Investments and reserves**

Investments have mainly built up from bequests over the years. These are professionally managed, by Rathbone Investment Management, on a discretionary basis. The Trustees hold on deposit a reserve fund which may appear high at the year end when the Home is closed, but is required when the home re-opens in the Spring, and has sufficient reserves to ensure the medium term continuity of the home.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**REPORT OF THE TRUSTEES CONTINUED**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Plans for future periods**

Several plans are in place to improve facilities and safety around the home i.e. rewiring, replastering and redecoration.

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales 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 2015 (FRS102);
- 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;
- 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the trustees

J D RIGG



TRUSTEE

6 July 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE ROCHDALE CHILDREN'S MOORLAND HOME**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 11.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;
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]<sup>1</sup>.

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.

Michael J Pickup FCA

**PKW LLP**  
Chartered Accountants  
Cloth Hall  
150 Drake Street  
Rochdale  
OL16 1PX

6 July 2022

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDING 31 DECEMBER 2021**

		<u>2021</u>		<u>2020</u>	
	<u>Notes</u>	£	£	£	£
<b>Incoming resources from generated funds:</b>					
Investment Income	2		14,726		16,013
Grants	3		6,654		41,132
Donations and other fund raising	4		41,189		23,558
Income from Land			1,500		1,500
			<u>64,069</u>		<u>82,203</u>
<b>Resources Expended</b>					
Charitable Activities	5	55,511		214,462	
Governance	5	9,638		8,492	
			<u>65,149</u>		<u>222,954</u>
<b>Net (Outgoing)/Incoming Resources</b>			<u>(1,080)</u>		<u>(140,751)</u>
<b>Gains/(Losses) on Investment</b>					
Realised –					
Equities			50,364		12,807
Government Stock			-		-
Unit Trusts, Alternatives & Fixed Interest			4,828		8,164
			<u>55,192</u>		<u>20,971</u>
Unrealised -					
Gain/(Deficit)					
Equities			17,343		1,227
Government Stocks			1,978		1,001
Unit Trusts, Alternatives & Fixed Interest			(1,737)		(7,999)
			<u>72,776</u>		<u>15,200</u>
<b>Net Movement in Funds</b>			71,696		(125,551)
<b>Fund Balance at 1 January 2021</b>			835,903		961,454
<b>Fund Balance at 31 December 2021</b>			<u>907,599</u>		<u>835,903</u>

There were no gains or losses other than those reported above.  
All of the above amounts relate to continuing activities

The notes on pages 6 to 11 form part of these financial statements

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**BALANCE SHEET AS AT 31 DECEMBER 2021**

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		£	£
<b>FIXED ASSETS</b>			
Investments	6	738,698	757,790
Ground Rents	7	1,293	1,293
		<hr/>	<hr/>
		739,991	759,083
<b>CURRENT ASSETS</b>			
Cash at Bank & in Hand		167,104	76,820
Other debtors		504	-
		<hr/>	<hr/>
		907,599	835,903
		<hr/> <hr/>	<hr/> <hr/>
<b>Represented by:-</b>			
Unrestricted Funds			
General Fund		907,599	835,903
Designated Fund		-	-
		<hr/>	<hr/>
		907,599	835,903
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Trustees on 6 July 2022.

J D RIGG



TRUSTEE

N BUTTERWORTH



TRUSTEE

The notes on pages 6 to 11 form part of these accounts

## THE ROCHDALE CHILDREN'S MOORLAND HOME

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

##### **Fund Accounting - Unrestricted funds**

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

Designated funds are unrestricted funds that have been earmarked by the Trustees for particular purposes.

##### **Income Recognition**

Voluntary income including donations and grants that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract where entitlement to grant funding is subject to specific performance conditions being recognised. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient reliability.

##### **Expenditure Recognition**

Direct charitable expenditure is accounted for when paid by the trustees.

- Charitable activities include expenditure incurred when undertaking charitable activities and include both direct costs and support costs relating to these activities
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constructional requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments are shown at market value at the balance sheet date.

##### **Ground Rents**

Ground Rents are included in the financial statements at cost.

##### **Realised Gains & Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

##### **Investment Income and Interest Received**

Investment Income and interest is accounted for on a received basis.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

	<u>2021</u>	<u>2020</u>
	£	£
<b>2. INVESTMENT INCOME</b>		
Dividends	14,254	15,973
Interest	457	25
Ground Rent Received	15	15
	<hr/>	<hr/>
	14,726	16,013
	<hr/> <hr/>	<hr/> <hr/>
<b>3. GRANTS</b>		
Rochdale Metropolitan Borough Council	-	25,000
Job Retention Scheme	6,654	16,132
	<hr/>	<hr/>
	6,654	41,132
	<hr/> <hr/>	<hr/> <hr/>
<b>4. DONATIONAL AND OTHER FUND RAISING</b>		
Donations	40,714	20,399
Fund Raising	475	3,159
	<hr/>	<hr/>
	41,189	23,558
	<hr/> <hr/>	<hr/> <hr/>
<b>5. DIRECT CHARITABLE EXPENDITURE</b>		
	<u>2021</u>	<u>2020</u>
	Charitable	Governance
	Activities	Total
	£	£
	£	£
<b>Property Costs:-</b>		
Rates	1,352	-
Insurance	5,227	-
Heat and Light	5,992	-
Repairs and Renewals	4,614	-
<b>Support Costs:-</b>		
Food	2,722	-
Entertainment	178	-
Employment	28,839	-
Stockbroker Fees	-	6,518
Professional Fees	-	-
Accountancy	-	3,120
Printing, Stationery and Computer Costs	626	-
Telephone and Television	1,317	-
Sundry Expenses	1,444	-
Property Improvement Costs	3,200	-
	<hr/>	<hr/>
	55,511	9,638
	<hr/> <hr/>	<hr/> <hr/>
		65,149
		<hr/> <hr/>
		222,954
		<hr/> <hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

6. INVESTMENTS			<u>2021</u>	<u>2020</u>
			£	£
<b>a) Quoted at market value</b>				
Equities			643,813	642,728
Unit Trusts, Alternatives & Fixed Interest			49,121	46,707
British Government Stocks			45,764	68,355
			<u>738,698</u>	<u>757,790</u>
	£	<u>2021</u>	£	<u>2020</u>
			£	£
<b>b) Movements in Equities</b>				
As at 1 January 2021				
As stated at cost		543,502		525,193
Increase to market value		99,226		97,999
		<u>642,728</u>		<u>623,192</u>
As at 1 January 2021 at market value				
Purchases during the year		99,745		228,370
		<u>742,473</u>		<u>851,562</u>
<b>Disposals during the year:-</b>				
Proceeds	165,649		222,868	
Cost at 1 January 2021	116,003	(116,003)	210,061	(210,061)
	<u>49,646</u>		<u>12,807</u>	
Realised Gain				
		17,343		1,227
Unrealised Gain				
Valuation at 31 December 2021		<u>643,813</u>		<u>642,728</u>
<b>c. Movements in Unit Trusts, Alternatives &amp; Fixed Interest</b>				
As at 1 January 2020 as stated at cost		44,249		100,734
Uplift to market value		2,458		10,457
		<u>46,707</u>		<u>111,191</u>
As at 1 January 2021 at market value				
Purchases during the year		436		21,250
		<u>47,143</u>		<u>132,441</u>
<b>Disposals during the year</b>				
Proceeds	-		85,899	
Cost at 1 January 2021	-	-	77,735	(77,735)
	<u>-</u>		<u>8,164</u>	
Realised Gain				
		1,978		(7,999)
Unrealised (Loss) / Gain				
Valuation at 31 December 2021		<u>49,121</u>		<u>46,707</u>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

	£	<u>2021</u>	£	£	<u>2020</u>	£
<b>d) Movements in British Government Stock</b>						
As at 1 January 2020 as stated at cost			62,360			62,360
Uplift to Market Value			5,995			4,994
			68,355			67,354
<b>Disposals during the Year</b>						
Proceeds	25,245			-		
Cost at 1 January 2021	20,854		(20,854)	-		-
	4,391			-		
Unrealised (Loss)/Gain			(1,737)			1,001
Valuation at 31 December 2021			45,764			68,355
<b>7. GROUND RENTS AT COST</b>						
		<u>2021</u>			<u>2020</u>	
		£			£	
Land – Hartley Street, Rochdale		378			378	
Land – Leamington Street and Redcross Street		915			915	
		1,293			1,293	

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021**

	£	<u>2021</u>	£	<u>2020</u>	£
<b>Bank Balances at 1 January 2021</b>					
Current Account	21,892			72,621	
Rathbones Account	516			11,619	
Capital Reserve	-			-	
	<hr/>		22,408	<hr/>	84,240
<b>Receipts</b>					
Donations	1			1	
Investment Income	14,710			15,973	
Sales of Investments	190,895			308,767	
Ground Rent Received	15			15	
Grant	-			25,000	
	<hr/>		205,621	<hr/>	349,756
			<hr/>		<hr/>
			228,029		433,996
<b>Payments</b>					
Repairs and Renewals	450			740	
Property Improvement Costs	-			116,675	
Grant to Management Committee	21,000			30,657	
Purchase of Investments	99,027			249,620	
Rates and Council Tax	1,352			1,393	
Insurance	5,227			4,480	
Accountants Fees	1,800			1,800	
Stockbrokers Fees	6,518			6,223	
	<hr/>		135,374	<hr/>	411,588
			<hr/>		<hr/>
Balances Carried Forward					
<b>Bank Balances at 31 December 2021</b>					
Current Account	22,080			21,892	
Rathbones Account	70,575			516	
Capital Reserve	-			-	
	<hr/>		92,655	<hr/>	22,408
			<hr/>		<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME – MANAGEMENT COMMITTEE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021**

	£	<u>2021</u>	£	£	<u>2020</u>
					£
<b>Bank Balances at 1 January 2021</b>					
<b>Bank</b>					
High Interest Accounts		12			12
Community Account		52,176			35,195
Money Managers		1,333			38,562
Cash		891			415
			<hr/>		<hr/>
			54,412		74,184
<b>Receipts</b>					
Grants from Trustees	21,000			30,657	
Bequests	-			-	
Job Retention Scheme	6,654			16,132	
Donations from Masons	-			250	
General Donation	40,713			20,148	
Field Rental	1,500			1,500	
Home Generated Income	475			3,159	
Bank Interest	-			25	
			<hr/>		<hr/>
			70,342		71,871
					<hr/>
					146,055
<b>Payments</b>					
Food	2,722			-	
Salaries	28,399			24,856	
Pension Contributions	943			297	
Oil	3,732			3,495	
Electricity	2,260			3,525	
Printing, Stationery and Computer Costs	626			1,040	
Telephone and Television	1,317			779	
Repairs and Renewals	4,164			4,813	
Children's Entertainment	178			25	
Miscellaneous	1,444			1,801	
Accountants' Fees	1,320			468	
Professional Fees	-			-	
Property Improvement Costs	3,200		50,305	50,544	91,643
			<hr/>		<hr/>
Balances Carried Forward at 31 December 2021					
<b>Bank</b>					
High Interest Account		12		12	
Community Account		69,670		52,176	
Money Manager		1,333		1,333	
			<hr/>		<hr/>
		71,015		53,521	
Cash	3,434		74,449	891	54,412
			<hr/>		<hr/>

**ROCHDALE CHILDREN'S MOORLAND HOME**

England & Wales - Charity number 1086973

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# Accounts

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**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**Trustees Report**

**&**

**Financial Statements**

**Year Ended 31 December 2020**

**Charity No. 1086973**

## **CONTENTS**

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**YEAR ENDED 31 DECEMBER 2020**

**TRUSTEES**

C.G. Adamson  
S.M. Stoney  
J.D. Rigg  
J Richardson  
N Butterworth

**PRINCIPAL ADDRESS**

Nab Farm  
Barnfield Lane  
Wardle  
Rochdale  
Lancashire  
OL12 9PN

**INDEPENDENT EXAMINER**

M. J. Pickup., FCA  
PKW LLP  
Cloth Hall  
150 Drake Street  
Rochdale  
Lancashire  
OL16 1PX

**BANKERS**

National Westminster Bank plc  
Town Hall Square  
Rochdale  
Lancashire  
OL16 1LL

**SOLICITORS**

Jackson Brierley Hudson Stoney  
The Old Parsonage  
St Mary's Gate  
Rochdale  
Lancashire  
OL16 1AP

**THE ROCHDALE CHILDREN'S MOORLAND HOME**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their report together with the accounts for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and activities**

The charity was formed by trust deed on 24 June 1924 to provide a home for the poor children of Rochdale and district. These objects have been complied with.

The accounts incorporate the transactions of the Rochdale Children's Convalescent Home Endowment Fund which is itself a registered charity (number 221886).

To provide holidays for young children between 5 – 11 years old. They are usually from Special Needs Schools or Social Services with accommodation for carers where appropriate. The home is generally open between April and October, with additional use for youth groups etc., who will pay to use the Home.

**Transactions and financial review**

The Statement of Financial Activities is on page 4 and the Balance Sheet is on page 5.

**Trustees**

The trustees who have served during the year are:-

C.G. Adamson  
S.M. Stoney  
J.D. Rigg  
J Richardson  
N Butterworth

In addition there is a Management Committee of between 6 and 10 people who look after the general administration. All activities are carried out on a voluntary basis.

**Risk**

Both the Trustees and Management Committee review potential risks in relation to both the care provided and the financial risks connected thereto.

During the year the risk and opportunity register (introduced in 2017 to identify and mitigate key risks that could impair the ability to deliver services or damage the charity) has been reviewed regularly. There have been no safety or safeguarding issues raised and no complaints raised in 2019.

**Achievements and Performance**

Due to the Covid-19 restrictions, it was not possible to accept any children during 2020, but this gave us the opportunity to undertake a major renovation of the Matron's accommodation which would have proved difficult if children had been present.

**Public Benefit Statement**

The home provides subsidised services to local schools and social services for the benefit of the population of Rochdale Metropolitan Borough and surrounding districts. The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's General Guidance on public benefit when reviewing the charity's aims and objections.

**Investments and reserves**

Investments have mainly built up from bequests over the years. These are professionally managed, by Rathbone Investment Management, on a discretionary basis. The Trustees hold on deposit a reserve fund which may appear high at the year end when the Home is closed, but is required when the home re-opens in the Spring, and has sufficient reserves to ensure the medium term continuity of the home.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**REPORT OF THE TRUSTEES CONTINUED**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Plans for future periods**

Hopefully things will get back to normal with children being accepted in 2021 when restrictions have been lifted.

**Trustees' responsibilities statement**

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).

The law applicable to charities in England & Wales 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 2015 (FRS102);
- 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;
- 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the trustees



C.G. ADAMSON

TRUSTEE

4 June 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE ROCHDALE CHILDREN'S MOORLAND HOME**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 11.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;
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]<sup>1</sup>.

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.

Michael J Pickup FCA

**PKW LLP**  
Chartered Accountants  
Cloth Hall  
150 Drake Street  
Rochdale  
OL16 1PX

4 June 2021

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDING 31 DECEMBER 2020**

		<u>2020</u>		<u>2019</u>	
	<u>Notes</u>	£	£	£	£
<b>Incoming resources from generated funds:</b>					
Investment Income	2		16013		22055
Grants	3		41132		–
Donations and other fund raising	4		23558		118183
Income from Land			1500		1500
			<u>82203</u>		<u>141738</u>
<b>Resources Expended</b>					
Charitable Activities	5	214462		87604	
Governance	5	8492		21039	
			<u>222954</u>		<u>108643</u>
<b>Total Resources Expended</b>			<u>222954</u>		<u>108643</u>
<b>Net (Outgoing)/Incoming Resources</b>			<u>(140751)</u>		<u>33095</u>
<b>Gains/(Losses) on Investment</b>					
Realised –					
Equities			12807		25959
Government Stock			–		–
Unit Trusts, Alternatives & Fixed Interest			8164		99
			<u>20971</u>		<u>26058</u>
Unrealised -					
Gain/(Deficit)					
Equities			1227		59264
Government Stocks			1001		1005
Unit Trusts, Alternatives & Fixed Interest			(7999)		6750
			<u>15200</u>		<u>93077</u>
<b>Net Movement in Funds</b>			<u>(125551)</u>		<u>126172</u>
<b>Fund Balance at 1 January 2020</b>			<u>961454</u>		<u>835282</u>
<b>Fund Balance at 31 December 2020</b>			<u>835903</u>		<u>961454</u>

There were no gains or losses other than those reported above.  
All of the above amounts relate to continuing activities


The notes on pages 6 to 11 form part of these financial statements

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**BALANCE SHEET AS AT 31 DECEMBER 2020**

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		£	£
<b>FIXED ASSETS</b>			
Investments	6	757790	801737
Ground Rents	7	1293	1293
		<hr/>	<hr/>
		759083	803030
 <b>CURRENT ASSETS</b>			
Cash at Bank & in Hand		76820	158424
		<hr/>	<hr/>
		835903	961454
		<hr/> <hr/>	<hr/> <hr/>
 <b>Represented by:-</b>			
Unrestricted Funds		835903	961454
General Fund		-	-
Designated Fund		<hr/>	<hr/>
		835903	961454
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Trustees on 4 June 2021.

  
C.G. ADAMSON

TRUSTEE

  
S.M. STONEY

TRUSTEE

The notes on pages 6 to 11 form part of these accounts

## THE ROCHDALE CHILDREN'S MOORLAND HOME

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

##### **Fund Accounting - Unrestricted funds**

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

Designated funds are unrestricted funds that have been earmarked by the Trustees for particular purposes.

##### **Income Recognition**

Voluntary income including donations and grants that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:-

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract where entitlement to grant funding is subject to specific performance conditions being recognised. Grant income included in this category provides funding to charitable activities and is recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient reliability.

##### **Expenditure Recognition**

Direct charitable expenditure is accounted for when paid by the trustees.

- Charitable activities include expenditure incurred when undertaking charitable activities and include both direct costs and support costs relating to these activities
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments are shown at market value at the balance sheet date.

##### **Ground Rents**

Ground Rents are included in the financial statements at cost.

##### **Realised Gains & Losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

##### **Investment Income and Interest Received**

Investment Income and interest is accounted for on a received basis.

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>2020</u>	<u>2019</u>
	£	£
<b>2. INVESTMENT INCOME</b>		
Dividends	15973	21995
Interest	25	37
Ground Rent Received	15	23
	<hr/>	<hr/>
	16013	22055
	<hr/>	<hr/>

<b>3. GRANTS</b>		
Rochdale Metropolitan Borough Council	25000	-
Job Retention Scheme	16132	-
	<hr/>	<hr/>
	41132	-
	<hr/>	<hr/>

<b>4. DONATIONAL AND OTHER FUND RAISING</b>		
Donations	20399	101201
Fund Raising	3159	16982
	<hr/>	<hr/>
	23558	118183
	<hr/>	<hr/>

	<u>2020</u>		<u>2019</u>
	<u>Charitable Activities</u>	<u>Governance</u>	<u>Total</u>
	£	£	£
<b>Property Costs:-</b>			
Rates	1392	-	1392
Insurance	4480	-	4480
Heat and Light	7020	-	7020
Repairs and Renewals	5553	-	5553
			1890
<b>Support Costs:-</b>			
Food	-	-	-
Entertainment	25	-	25
Employment	25153	-	25153
Stockbroker Fees	-	6224	6224
Professional Fees	-	-	-
Accountancy	-	2268	2268
Printing, Stationery and Computer Costs	1040	-	1040
Telephone and Television	779	-	779
Sundry Expenses	1801	-	1801
Property Improvement Costs	167219	-	167219
	<hr/>	<hr/>	<hr/>
	214462	8492	222954
	<hr/>	<hr/>	<hr/>
			108643

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

6. INVESTMENTS			<u>2020</u>	<u>2019</u>
			£	£
<b>a) Quoted at market value</b>				
Equities			642728	623192
Unit Trusts, Alternatives & Fixed Interest			46707	111191
British Government Stocks			68355	67354
			<u>757790</u>	<u>801737</u>
	<u>2020</u>		<u>2019</u>	
	£	£	£	£
<b>b) Movements in Equities</b>				
As at 1 January 2020				
As stated at cost	525193			492612
Increase to market value	97999			38735
			<u>623192</u>	<u>531347</u>
As at 1 January 2020 at market value				
Purchases during the year	228370			202096
			<u>851562</u>	<u>733443</u>
<b>Disposals during the year:-</b>				
Proceeds	222868		195474	
Cost at 1 January 2020	210061	(210061)	169515	(169515)
	<u>12807</u>		<u>25959</u>	
Realised Gain				
			<u>1227</u>	<u>59264</u>
Unrealised Gain				
Valuation at 31 December 2020	<u>642728</u>			<u>623192</u>
<b>c. Movements in Unit Trusts, Alternatives &amp; Fixed Interest</b>				
As at 1 January 2020 as stated at cost	100734			124046
Uplift to market value	10457			3707
			<u>111191</u>	<u>127753</u>
As at 1 January 2020 at market value				
Purchases during the year	21250			-
			<u>132441</u>	<u>127753</u>
<b>Disposals during the year</b>				
Proceeds	85899		23411	
Cost at 1 January 2020	77735	(77735)	23312	(23312)
	<u>8164</u>		<u>99</u>	
Realised Gain				
			<u>(7999)</u>	<u>6750</u>
Unrealised (Loss) / Gain				
Valuation at 31 December 2020	<u>46707</u>			<u>111191</u>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>2020</u>		<u>2019</u>
	£	£	£
<b>d) Movements in British Government Stock</b>			
As at 1 January 2020 as stated at cost	62360		62360
Uplift to Market Value	4994		3989
	<hr/>		<hr/>
As at 1 January 2020 at market value	67354		66349
Unrealised Gain	1001		1005
	<hr/>		<hr/>
Valuation at 31 December 2020	68355		67354
	<hr/>		<hr/>
 <b>7. GROUND RENTS AT COST</b>			
	<u>2020</u>		<u>2019</u>
	£		£
Land – Hartley Street, Rochdale	378		378
Land – Leamington Street and Redcross Street	915		915
	<hr/>		<hr/>
	1293		1293
	<hr/>		<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>2020</u>		<u>2019</u>	
	£	£	£	£
<b>Bank Balances at 1 January 2020</b>				
Current Account	72621		13434	
Rathbones Account	11619		24840	
Capital Reserve	-		35000	
	<hr/>	84240	<hr/>	73274
<b>Receipts</b>				
Donations	1		43001	
Investment Income	15973		21995	
Sales of Investments	308767		218885	
Ground Rent Received	15		24	
Grant	25000		-	
	<hr/>	349756	<hr/>	283905
		<hr/>		<hr/>
		433996		357179
<b>Payments</b>				
Repairs and Renewals	740		187	
Property Improvement Costs	116675		34425	
Grant to Management Committee	30657		21000	
Purchase of Investments	249620		202097	
Rates and Council Tax	1393		2239	
Insurance	4480		4187	
Accountants Fees	1800		1800	
Stockbrokers Fees	6223		7004	
	<hr/>	411588	<hr/>	272939
		<hr/>		<hr/>
Balances Carried Forward				
<b>Bank Balances at 31 December 2020</b>				
Current Account	21892		72621	
Rathbones Account	516		11619	
Capital Reserve	-		-	
	<hr/>	22408	<hr/>	84240
		<hr/>		<hr/>

**THE ROCHDALE CHILDREN'S MOORLAND HOME – MANAGEMENT COMMITTEE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>2020</u>			<u>2019</u>
	£	£	£	£
<b>Bank Balances at 1 January 2020</b>				
<b>Bank</b>				
High Interest Accounts		12		12
Community Account		35195		21463
Money Managers		38562		13291
Cash		415		500
		<hr/>		<hr/>
		74184		35266
<b>Receipts</b>				
Grants from Trustees	30657		21000	
Bequests	-		427	
Job Retention Scheme	16132		-	
Donations from Masons	250		-	
General Donation	20148		57773	
Field Rental	1500		1500	
Home Generated Income	3159		16982	
Bank Interest	25		37	
	<hr/>		<hr/>	
		71871		97719
		<hr/>		<hr/>
		146055		132985
<b>Payments</b>				
Food	-		4236	
Salaries	24856		25283	
Pension Contributions	297		320	
Oil	3495		4026	
Electricity	3525		2328	
Printing, Stationery and Computer Costs	1040		712	
Telephone and Television	779		1012	
Repairs and Renewals	4813		1703	
Children's Entertainment	25		4977	
Miscellaneous	1801		1970	
Accountants' Fees	468		864	
Professional Fees	-		11370	
Property Improvement Costs	50544	91643	-	58801
	<hr/>	<hr/>	<hr/>	<hr/>
Balances Carried Forward at 31 December 2020				
<b>Bank</b>				
High Interest Account	12		12	
Community Account	52176		35195	
Money Manager	1333		38562	
	<hr/>		<hr/>	
	53521		73769	
Cash	891	54412	415	74184
	<hr/>	<hr/>	<hr/>	<hr/>