

THE MOSSLEY OLD SCHOOL TRUST

England & Wales · Charity number 1094210

Details

Status Registered

Legal form CIO

Registered 2002-10-16

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

Contact

Address 28 Boundary Lane
Congleton
CW12 3HZ

Phone 01260276740

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MOSSLEY AND THE NEIGHBOURHOOD THEREOF (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT THE DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATION IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. B) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY BUILDING AND TO MAINTAIN AND MANAGE THE SAME, WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY IN FURTHERANCE OF THESE OBJECTS.

Activities: To promote the benefit of the inhabitants of that part of Congleton Town known as Mossley by associating together inhabitants, voluntary and other organisations to advance education, leisure time, physical and spiritual development and care of the young and elderly.

Classification

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

Geography

- **Area of benefit:** MOSSLEY AND THE NEIGHBOURHOOD
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£35,154	£30,849	-	-
2024-07-31	£28,248	£24,937	-	-
2023-07-31	£30,929	£34,646	-	-
2022-07-31	£25,153	£25,609	-	-
2021-07-31	£26,839	£19,677	-	-

Trustees

Name	Role	Appointed
DAVID JOHN POTTS	Chair	
BRENDA HUGHES		
CHRISTINE MARY SCOTT		2013-01-17
ELIZABETH CLAIRE SMALLMAN		
Emma Nightingale		2025-02-05
JACQUELINE POTTS		
Karen Elsbeth Marshall Hartles		2017-01-23
Laura King		2025-11-01
Louise Carter		2021-01-25
Paul Smallman		2022-01-31

THE MOSSLEY OLD SCHOOL TRUST

England & Wales - Charity number 1094210

Accounts

Registered Company no. 04253778
Registered Charity no. 1094210

**Mossley Old School Trust
Trustees' Report and Accounts
for the Year ended 31 July 2025**

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2025

The Trustees present herewith their report and financial statements for the year ended 31 July 2025

Reference and Administrative information

Name:	Mossley Old School Trust
Registered Charity no:	1094210
Company No:	04253778
Principal office:	122 Leek Road Congleton Cheshire, CW12 3HX

Trustees

The Trustees/directors who served in the year and up to the date of this report were:

David Potts	Chairman
Jacqueline Potts	
Christine Scott	
Karen Hartles	
Elizabeth Smallman	
Paul Smallman	
Brenda Hughes	
Louise Carter	
Emma Nightingale	

Company Secretary Peter Hughes

Volunteer Treasurer Gillian Griffiths

Structure, Governance and Management

The charity is a company limited by guarantee and is constituted under memorandum and articles of association dated 17 July 2001 as amended on 11 September 2002. In the event of the company being wound up, the liability of each member is limited to £1.

Appointments of Members of Council

The Members of the Council, who are the Trustees for the purpose of charity law, are appointed by the members at the Annual General Meeting. Every year 1/3rd of the Council being the longest serving retire and are eligible for re-election.

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2025

Objectives

"To promote for the benefit of the inhabitants of Mossley by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community building and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects."

Activities

Consistent with the charitable objects, the charity continued to operate the Community Centre for the benefit of the inhabitants of Mossley.

The Charity received funding to replace the front hall floor which was very worn and this was completed in this financial year.

Reserves

In the current economic climate, the Council of management consider it prudent to aim to build general reserves to one years' expenditure.



David Potts
Chairman

21/1/26

21st January 2026

Independent examiner's report to the trustees of Mossley Old School Trust

I report on the accounts of the company for the year ended 31 July 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

ROBERT JULIAN DOUGLAS

Qualification:

A.C.A. B.Sc.

Address:

2 HOLT CROFT BREKETON HEATH LANE
CONCRETON CIVIL 454

Date:

5TH JANUARY, 2026

Mossley Old School Trust
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 July 2025

	Unrestricted funds	Restricted	31 July 2025 Total funds	31 July 2024 Total funds
Note	£	£	£	£
Incoming resources				
Grants & Donations		3,500	3,500	
Rental income	31,094		31,094	28,092
Bank interest	560		560	157
Total incoming resources	31,653	3,500	35,153	28,248
Resources expended				
2				
Building repairs	6,772	3,500	10,272	5,752
Insurance	2,922		2,922	2,772
Cleaning	5,109		5,109	4,658
Booking Secretary/Centre Manager	4,260		4,260	4,080
Advertising	18		18	17
Administration	864		864	890
Licences	37		37	323
Utilities	6,901		6,901	6,160
Professional fees	122		122	72
Miscellaneous	344		344	212
Depreciation			-	-
Interest payable			-	-
Total resources expended	27,349	3,500	30,849	24,937
Net incoming resources and net movement in funds for the year	4,305	-	4,305	3,311
Total funds brought forward	154,075		154,075	150,764
Total funds carried forward	158,380	-	158,380	154,075

Mossley Old School Trust
Balance Sheet
as at 31 July 2025


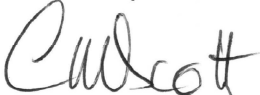
		2025		2024	
	Note	£	£	£	£
Tangible fixed assets	3		125,110		125,110
Current assets					
Debtors and prepayments	4	3,448		2,766	
Cash at bank and in hand		30,344		26,785	
		33,793		29,551	
Current liabilities					
Bank loans	6				
Creditors: amounts falling due within one year	5	522		585	
		522		585	
Net current assets			33,271		28,966
Total assets less current liabilities			158,381		154,076
Creditors: amounts falling due after more than one year					
Bank loans	6		-		-
Net Assets			158,381		154,076
Accumulated funds	7				
General unrestricted fund			21,271		16,966
Designated funds					
Contingency Fund			12,000		12,000
Designated fund					
Equity in building fund			125,110		125,110
Accumulated funds carried forward			158,381		154,076

For the year ending 31 July 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

Signed by two trustees on behalf of all the Council of Management and authorised for issue on:

Signature		Print Name	DAVID POTTS
			CHRISTINE SCOTT.

21st January 2026

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2025

1 Accounting policies

(a) Accounting convention

The accounts have been prepared in accordance with the historical cost convention and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The accounts have also been prepared on an accruals basis in accordance with the Statement of Recommended Practice issued in 2005 (SORP 2005) and the special provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

(b) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain that the resources will be received and the monetary value can be measured with sufficient reliability.

(c) Rental income

Rental income, which primarily arises from community and charitable organisations, is included as income in the period to which the rental relates.

(d) Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

As a small charity, expenditure is presented by its natural classification.

(e) Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. Major repairs or replacements of existing assets are only capitalised to the extent that these are enhancements. Depreciation is charged on a straight-line basis over the estimated useful lives of assets as follows:

Land	- Nil
Buildings	- over 50 years

As the residual value of buildings is currently expected to exceed the cost, no depreciation has been charged.

(f) Fund accounting

Unrestricted funds, including designated funds, are expendable at the trustees' discretion in furtherance of the charity's objects. Restricted funds can be spent only in accordance with the donors' specific wishes. A full explanation of the charity's designated funds is given in note 7.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2025

2 Resources expended	2025	2024
	£	£
Expenditure includes:		
Independent examiners fees	-	-
	<u> </u>	<u> </u>

No remuneration has been paid to the Trustees during the year (2024: £nil)

3 Tangible Fixed Assets	2025	2024
Land and buildings at cost	125,110	125,110
	<u> </u>	<u> </u>

Tangible fixed assets comprise of freehold land and buildings known as 122, Leek Road. The property was purchased from The Chester Diocesan Board of Education in 2006 and is subject to a covenant requiring it to be used for educational purposes. The Diocesan Board has a first legal charge over the property to secure a 35 year claw-back clause. Under this clause, 50% of any increase in value of the property arising due to a change in implementation planning use is payable to the Board.

4 Debtors	2025	2024
	£	£
Trade debtors	2,033	1,523
Prepayments	1,415	1,243
	<u> </u>	<u> </u>
	3,448	2,766
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year		
Trade creditors	212	281
Accruals	311	304
	<u> </u>	<u> </u>
	522	585
	<u> </u>	<u> </u>

6 Bank loans		
Repayments falling due:		
- between two and five years	-	
- after more than five years	-	
	<u> </u>	<u> </u>
- within one year	-	
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

The loan 15 year capital repayment mortgage, secured over the property at 122, Leek Road. The final payment was November 2021

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2025

7 Accumulated Funds

	Fund Balances brought forward £	Net Incoming / (Outgoing) resources £	Transfers	Fund balances carried forward £
Designated Funds				
Contingency fund	12,000	-		12,000
Designated fund	-			-
Equity in building fund	125,110			125,110
At 31 July 2025	137,110	-	-	137,110
General fund	16,966	4,305		21,271
Total funds	154,076	4,305	-	158,381

Contingency fund

The Trust has previously kept 6 months income in the contingency fund to cover costs in the event of the loss of a major user. The breakfast and after school club that was a founder member and major user closed in July 2025 so for the coming financial year the trustees voted to show the contingency fund at £12,000 until the full impact of this can be assessed.

Designated fund

This is the amount of money (grants) received for specific purposes.

Equity in building fund

This shows the amount of funds invested in the building and related assets and is derived from the book value of the buildings and plant less the amounts borrowed.

General Fund

This is the amount available for the general day to day purposes of the charity.

THE MOSSLEY OLD SCHOOL TRUST

England & Wales - Charity number 1094210

Accounts

Registered Company no. 04253778

Registered Charity no. 1094210

**Mossley Old School Trust
Trustees' Report and Accounts
for the Year ended 31 July 2024**

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2024

The Trustees present herewith their report and financial statements for the year ended 31 July 2024

Reference and Administrative information

Name:	Mossley Old School Trust
Registered Charity no:	1094210
Company No:	04253778
Principal office:	122 Leek Road Congleton Cheshire, CW12 3HX

Trustees

The Trustees/directors who served in the year and up to the date of this report were:

David Potts	Chairman
Jacqueline Potts	
Christine Scott	
Karen Hartles	
Elizabeth Smallman	
Paul Smallman	
Brenda Hughes	
Louise Carter	

Company Secretary Peter Hughes

Volunteer Treasurer Gillian Griffiths

Structure, Governance and Management

The charity is a company limited by guarantee and is constituted under memorandum and articles of association dated 17 July 2001 as amended on 11 September 2002. In the event of the company being wound up, the liability of each member is limited to £1.

Appointments of Members of Council

The Members of the Council, who are the Trustees for the purpose of charity law, are appointed by the members at the Annual General Meeting. Every year 1/3rd of the Council being the longest serving retire and are eligible for re-election.

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2024

Objectives

"To promote for the benefit of the inhabitants of Mossley by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community building and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects."

Activities

Consistent with the charitable objects, the charity continued to operate the Community Centre for the benefit of the inhabitants of Mossley.

The Centre bookings have been picking up this year. The Charity received funding to renovate the kitchen which had become a little tired and this was completed in this financial year.

Reserves

In the current economic climate, the Council of management consider it prudent to aim to build general reserves to one years' expenditure.



David Potts
Chairman

5th February 2025

Independent examiner's report to the trustees of Mossley Old School Trust

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

ROBERT JULIAN DOUGLAS

Qualification:

B.Sc., A.C.A.

Address:

2 HOLLYCROFT, BRERETON HEATH LANE,
CONGLETON CW12 4SH

Date:

26TH DECEMBER 2024

Mossley Old School Trust
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 July 2024

	Note	Unrestricted funds £	Restricted £	31 July 2024 Total funds £	31 July 2023 Total funds £
Incoming resources					
Grants & Donations					4,000
Rental income		28,092		28,092	26,929
Bank interest		157		157	-
Total incoming resources		28,248	-	28,248	30,929
Resources expended	2				
Building repairs		5,752		5,752	17,524
Insurance		2,772		2,772	2,648
Cleaner		4,083		4,083	3,137
Booking Secretary/Centre Manager		4,080		4,080	3,780
Advertising		17		17	33
Administration		890		890	826
Licences		323		323	600
Utilities		6,160		6,160	5,088
Professional fees		72		72	122
Cleaning materials		575		575	518
Miscellaneous		212		212	370
Depreciation				-	-
Interest payable				-	-
Total resources expended		24,937	-	24,937	34,646
Net incoming resources and net movement in funds for the year		3,311	-	3,311	(3,717)
Total funds brought forward		150,764		150,764	154,481
Total funds carried forward		154,075	-	154,075	150,764

Mossley Old School Trust
Balance Sheet
as at 31 July 2024

		2024		2023	
	Note	£	£	£	£
Tangible fixed assets	3		<u>125,110</u>		125,110
Current assets					
Debtors and prepayments	4	2,766		2,558	
Cash at bank and in hand		<u>26,785</u>		<u>24,930</u>	
		<u>29,551</u>		<u>27,487</u>	
Current liabilities					
Bank loans	6				
Creditors: amounts falling due within one year	5	585		1,833	
		<u>585</u>		<u>1,833</u>	
Net current assets			<u>28,966</u>		<u>25,654</u>
Total assets less current liabilities			154,076		150,764
Creditors: amounts falling due after more than one year					
Bank loans	6		-		-
Net Assets			<u><u>154,076</u></u>		<u><u>150,764</u></u>
Accumulated funds					
General unrestricted fund	7		16,966		15,654
Designated funds					
Contingency Fund			12,000		10,000
Designated fund					
Equity in building fund			<u>125,110</u>		<u>125,110</u>
Accumulated funds carried forward			<u><u>154,076</u></u>		<u><u>150,764</u></u>

For the year ending 31 July 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by two trustees on behalf of all the Council of Management and authorised for issue on:

Signature

5th February 2025

Print Name

DAVID POTTS

A.C. SWITZMAN.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2024

1 Accounting policies

(a) Accounting convention

The accounts have been prepared in accordance with the historical cost convention and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The accounts have also been prepared on an accruals basis in accordance with the Statement of Recommended Practice Issued in 2005 (SORP 2005) and the special provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

(b) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain that the resources will be received and the monetary value can be measured with sufficient reliability.

(c) Rental income

Rental income, which primarily arises from community and charitable organisations, is included as income in the period to which the rental relates.

(d) Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

As a small charity, expenditure is presented by its natural classification.

(e) Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. Major repairs or replacements of existing assets are only capitalised to the extent that these are enhancements. Depreciation is charged on a straight-line basis over the estimated useful lives of assets as follows:

Land	- Nil
Buildings	- over 50 years

As the residual value of buildings is currently expected to exceed the cost, no depreciation has been charged.

(f) Fund accounting

Unrestricted funds, including designated funds, are expendable at the trustees' discretion in furtherance of the charity's objects. Restricted funds can be spent only in accordance with the donors' specific wishes. A full explanation of the charity's designated funds is given in note 7.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2024

2 Resources expended	2024	2023
	£	£
Expenditure includes:		
Independent examiners fees	-	-
	<u> </u>	<u> </u>

No remuneration has been paid to the Trustees during the year (2022: £nil)

3 Tangible Fixed Assets	2024	2023
Land and buildings at cost	125,110	125,110
	<u> </u>	<u> </u>

Tangible fixed assets comprise of freehold land and buildings known as 122, Leek Road. The property was purchased from The Chester Diocesan Board of Education in 2006 and is subject to a covenant requiring it to be used for educational purposes. The Diocesan Board has a first legal charge over the property to secure a 35 year claw-back clause. Under this clause, 50% of any increase in value of the property arising due to a change in implementation planning use is payable to the Board.

4 Debtors	2024	2023
	£	£
Trade debtors	1,523	1,424
Prepayments	1,243	1,134
	<u>2,766</u>	<u>2,558</u>

5 Creditors: amounts falling due within one year		
Trade creditors	281	299
Accruals	304	1,533
	<u>585</u>	<u>1,833</u>

6 Bank loans		
Repayments falling due:		
- between two and five years	-	-
- after more than five years	-	-
	<u> </u>	<u> </u>
- within one year	-	-
	<u> </u>	<u> </u>

The loan 15 year capital repayment mortgage, secured over the property at 122, Leek Road. The final payment was November 2021

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2024

7 Accumulated Funds

	Fund Balances brought forward £	Net Incoming / (Outgoing) resources £	Transfers	Fund balances carried forward £
Designated Funds				
Contingency fund	10,000	-	2,000	12,000
Designated fund				-
Equity in building fund	125,110			125,110
At 31 July 2024	135,110	-	2,000	137,110
General fund	15,654	3,311	(2,000)	16,965
Total funds	150,764	3,311	-	154,075

Contingency fund

This comprises funds designated by the Trustees to cover 6 months loss of income as a result of a loss of a major frequent user. This would allow the charity to maintain services whilst building up an extended user base.

Designated fund

This is the amount of money (grants) received for specific purposes.

Equity in building fund

This shows the amount of funds invested in the building and related assets and is derived from the book value of the buildings and plant less the amounts borrowed.

General Fund

This is the amount available for the general day to day purposes of the charity.

THE MOSSLEY OLD SCHOOL TRUST

England & Wales - Charity number 1094210

Accounts

Registered Company no. 04253778

Registered Charity no. 1094210

**Mossley Old School Trust
Trustees' Report and Accounts
for the Year ended 31 July 2023**

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2023

The Trustees present herewith their report and financial statements for the year ended 31 July 2023

Reference and Administrative information

Name:	Mossley Old School Trust
Registered Charity no:	1094210
Company No:	04253778
Principal office:	122 Leek Road Congleton Cheshire, CW12 3HX

Trustees

The Trustees/directors who served in the year and up to the date of this report were:

David Potts	Chairman
Jacqueline Potts	
Christine Scott	
Karen Hartles	
Elizabeth Smallman	
Jean Vale	Resigned 31/01/22
Paul Smallman	Appointed 31/01/22
Brenda Hughes	
Louise Carter	

Company Secretary Peter Hughes

Volunteer Treasurer Gillian Griffiths

Structure, Governance and Management

The charity is a company limited by guarantee and is constituted under memorandum and articles of association dated 17 July 2001 as amended on 11 September 2002. In the event of the company being wound up, the liability of each member is limited to £1.

Appointments of Members of Council

The Members of the Council, who are the Trustees for the purpose of charity law, are appointed by the members at the Annual General Meeting. Every year 1/3rd of the Council being the longest serving retire and are eligible for re-election.

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2023

Objects

"To promote the benefit of the inhabitants of Mossley by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community building and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects."

Activities

Consistent with the charitable objects, the charity continued to operate the Community Centre for the benefit of the inhabitants of Mossley.

The Centre bookings have been picking up this year. The Charity received funding to renovate the kitchen which had become a little tired and this was completed in this financial year.

Reserves

In the current economic climate, the Council of management consider it prudent to aim to build general reserves to one years' expenditure.



David Potts
Chairman

Insert date of AGM

5TH FEB 2024

Independent examiner's report to the trustees of Mossley Old School Trust

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

ROBERT JULIAN DOUGLAS

Qualification:

BSc, A.C.A.

Address:

2 HOLLYCROFT, BRERETON HEATH LANE,
CONGLETON CW12 4SH

Date:

23RD DECEMBER 2023

Mossley Old School Trust
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 July 2023

	Unrestricted funds	Restricted	31 July 2023 Total funds	31 July 2022 Total funds
Incoming resources	£	£	£	£
Grants & Donations		4,000	4,000	5,642
Rental income -Frequent users	26,929		26,929	24,383
Rental income - Casual users			-	628
Bank interest	-		-	-
Total incoming resources	26,929	4,000	30,929	30,653
Resources expended				
Building repairs	17,524		17,524	7,642
Insurance	2,648		2,648	2,756
Cleaner	3,137		3,137	2,804
Booking Secretary/Centre Manager	3,780		3,780	3,510
Advertising	33		33	16
Administration	826		826	872
Licences	600		600	371
Utilities	5,088		5,088	5,525
Professional fees	122		122	59
Cleaning materials	518		518	617
Miscellaneous	370		370	1,416
Depreciation			-	-
Interest payable			-	21
Total resources expended	34,646	-	34,646	25,609
Net incoming resources and net movement in funds for the year	(7,717)	4,000	(3,717)	5,044
Total funds brought forward	154,481		154,481	149,437
Total funds carried forward	146,764	4,000	150,764	154,481

Mossley Old School Trust
Balance Sheet
as at 31 July 2023

		2023		2022	
	Note	£	£	£	£
Tangible fixed assets	3		125,110		125,110
Current assets					
Debtors and prepayments	4	2,558		2,554	
Cash at bank and in hand		24,930		27,132	
		27,487		29,686	
Current liabilities					
Bank loans	6				
Creditors: amounts falling due within one year	5	1,833		315	
		1,833		315	
Net current assets			25,654		29,371
Total assets less current liabilities			150,764		154,481
Creditors: amounts falling due after more than one year					
Bank loans	6		-		-
Net Assets			150,764		154,481
Accumulated funds	7				
General unrestricted fund			15,654		13,871
Designated funds					
Contingency Fund			10,000		10,000
Designated fund					5,500
Equity in building fund			125,110		125,110
Accumulated funds carried forward			150,764		154,481

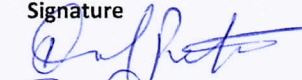
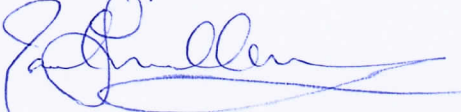
For the year ending 31 July 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by two trustees on behalf of all the Council of Management and authorised for issue on:

<p>Signature</p>   <p>Insert date of AGM</p>	<p>Print Name</p> <p>DAVID POOLE</p> <p>P. Srinivasan</p>
---	--

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2023

1 Accounting policies

(a) Accounting convention

The accounts have been prepared in accordance with the historical cost convention and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The accounts have also been prepared on an accruals basis in accordance with the Statement of Recommended Practice issued in 2005 (SORP 2005) and the special provisions of the Companies Act 2006 applicable to companies subject to the small companies ' regime.

(b) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain that the resources will be received and the monetary value can be measured with sufficient reliability.

(c) Rental income

Rental income, which primarily arises from community and charitable organisations, is included as income in the period to which the rental relates.

(d) Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

As a small charity, expenditure is presented by its natural classification.

(e) Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. Major repairs or replacements of existing assets are only capitalised to the extent that these are enhancements. Depreciation is charged on a straight-line basis over the estimated useful lives of assets as follows:

Land	- Nil
Buildings	- over 50 years

As the residual value of buildings is currently expected to exceed the cost, no depreciation has been charged.

(f) Fund accounting

Unrestricted funds, including designated funds, are expendable at the trustees' discretion in furtherance of the charity's objects. Restricted funds can be spent only in accordance with the donors' specific wishes. A full explanation of the charity's designated funds is given in note 7.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2023

2 Resources expended	2023	2022
	£	£
Expenditure includes:		
Independent examiners fees	-	-
	<u> </u>	<u> </u>

No remuneration has been paid to the Trustees during the year (2022: £nil)

3 Tangible Fixed Assets	2023	2022
Land and buildings at cost	125,110	125,110
	<u> </u>	<u> </u>

Tangible fixed assets comprise of freehold land and buildings known as 122, Leek Road. The property was purchased from The Chester Diocesan Board of Education in 2006 and is subject to a covenant requiring it to be used for educational purposes. The Diocesan Board has a first legal charge over the property to secure a 35 year claw-back clause. Under this clause, 50% of any increase in value of the property arising due to a change in implementation planning use is payable to the Board.

4 Debtors	2023	2022
	£	£
Trade debtors	1,424	1,511
Prepayments	1,134	1,044
	<u> </u>	<u> </u>
	2,558	2,555
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

Trade creditors	299	124
Accruals	1,533	191
	<u> </u>	<u> </u>
	1,833	315
	<u> </u>	<u> </u>

6 Bank loans

Repayments falling due:		
- between two and five years	-	
- after more than five years	-	
	<u> </u>	<u> </u>
- within one year	-	-
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

The loan 15 year capital repayment mortgage, secured over the property at 122, Leek Road. The final payment was November 2021

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2023

7 Accumulated Funds

	Fund Balances brought forward £	Net Incoming / (Outgoing) resources £	Transfers	Fund balances carried forward £
Designated Funds				
Contingency fund	10,000	-	-	10,000
Designated fund	5,500	4,000	(9,500)	-
Equity in building fund	125,110			125,110
At 31 July 2023	140,610	4,000	(9,500)	135,110
General fund	13,871	1,783		15,654
Total funds	154,481	5,783	(9,500)	150,764

Contingency fund

This comprises funds designated by the Trustees to cover 6 months loss of income as a result of a loss of a major frequent user. This would allow the charity to maintain services whilst building up an extended user base.

Designated fund

This is the amount of money (grants) received for specific purposes.

Equity in building fund

This shows the amount of funds invested in the building and related assets and is derived from the book value of the buildings and plant less the amounts borrowed.

General Fund

This is the amount available for the general day to day purposes of the charity.

THE MOSSLEY OLD SCHOOL TRUST

England & Wales - Charity number 1094210

Accounts

The Trustees present herewith their report and financial statements for the year ended 31 July 2022

Reference and Administrative information

Name:	Mossley Old School Trust
Registered Charity no:	1094210
Company No:	04253778
Principal office:	122 Leek Road Congleton Cheshire, CW12 3HX

Trustees

The Trustees/directors who served in the year and up to the date of this report were:

David Potts	Chairman
Jacqueline Potts	
Christine Scott	
Karen Hartles	
Elizabeth Smallman	
Paul Smallman	
Brenda Hughes	
Jean Vale	
Louise Carter	

Company Secretary Peter Hughes

Volunteer Treasurer Gillian Griffiths

Structure, Governance and Management

The charity is a company limited by guarantee and is constituted under memorandum and articles of association dated 17 July 2001 as amended on 11 September 2002. In the event of the company being wound up, the liability of each member is limited to £1.

Appointments of Members of Council

The Members of the Council, who are the Trustees for the purpose of charity law, are appointed by the members at the Annual General Meeting. Every year 1/3rd of the Council being the longest serving retire and are eligible for re-election.

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2022

Objects

"To promote the benefit of the inhabitants of Mossley by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community building and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects."

Activities


Consistent with the charitable objects, the charity continued to operate the Community Centre for the benefit of the inhabitants of Mossley.

The Centre bookings have been picking up this year after the Covid closures which will hopefully continue. The Charity has also applied for and been awarded some grant funding towards renovating the kitchen which had become a little tired which will be undertaken in the next financial year.

Reserves

In the current economic climate, the Council of management consider it prudent to aim to build general reserves to one years' expenditure.

David Potts
Chairman



30/11/23

Insert date of AGM

Independent examiner's report to the trustees of Mossley Old School Trust

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

ROBERT JULIAN DOUGLAS

Qualification:

B Sc, A. C. A.

Address:

2 HOLLY CROFT, BRERETON HEATH LANE,
CONCRETON CW12 4SH

Date:

23RD DECEMBER, 2022

Mossley Old School Trust

Balance Sheet

as at 31 July 2022

	Note	2022		2021	
		£	£	£	£
Tangible fixed assets	3		125,110		125,110
Current assets					
Debtors and prepayments	4	2,554		1,203	
Cash at bank and in hand		27,132		26,081	
		<u>29,686</u>		<u>27,284</u>	
Current liabilities					
Bank loans	6			1,681	
Creditors: amounts falling due within one year	5	315		1,276	
		<u>315</u>		<u>2,957</u>	
Net current assets			29,371		24,327
Total assets less current liabilities			154,481		149,437
Creditors: amounts falling due after more than one year					
Bank loans	6		-		-
Net Assets			<u>154,481</u>		<u>149,437</u>
Accumulated funds	7				
General unrestricted fund			13,871		17,990
Designated funds					
Contingency Fund			10,000		10,000
Designated fund			5,500		
Equity in building fund			125,110		121,447
Accumulated funds carried forward			<u>154,481</u>		<u>149,437</u>

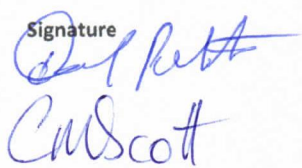
For the year ending 31 July 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by two trustees on behalf of all the Council of Management and authorised for issue on:

Signature

 CMScott

Print Name
 DAVID ROSS
 CHRISTINE SCOTT.

Insert date of AGM

30/1/23

Mossley Old School Trust
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 July 2022

	Unrestricted funds	Restricted	31 July 2022 Total funds	31 July 2021 Total funds
Incoming resources	£	£	£	£
Grants & Donations	142	5,500	5,642	11,370
Rental income -Frequent users	24,383		24,383	14,951
Rental income - Casual users	628		628	518
Bank interest	-		-	1
Total incoming resources	25,153	5,500	30,653	26,840
Resources expended				
Building repairs	7,642		7,642	1,951
Insurance	2,756		2,756	2,665
Cleaner	2,804		2,804	2,938
Booking Secretary/Centre Manager	3,510		3,510	3,460
Advertising	16		16	13
Administration	872		872	747
Licences	371		371	411
Utilities	5,525		5,525	5,777
Professional fees	59		59	54
Cleaning materials	617		617	592
Miscellaneous	1,416		1,416	821
Depreciation	-		-	-
Interest payable	21		21	248
Total resources expended	25,609	-	25,609	19,677
Net incoming resources and net movement in funds for the year	(456)	5,500	5,044	7,163
Total funds brought forward	149,437		149,437	142,274
Total funds carried forward	148,981	5,500	154,481	149,437

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2022

7 Accumulated Funds

	Fund Balances brought forward £	Net Incoming / (Outgoing) resources £	Transfers	Fund balances carried forward £
Designated Funds				
Contingency fund	10,000	-	-	10,000
Designated fund		5,500	-	5,500
Equity in building fund	121,447	3,663		125,110
At 31 July 2022	131,447	9,163	-	140,610
General fund	17,990	(4,119)	-	13,871
Total funds	149,437	5,044	-	154,481

Contingency fund

This comprises funds designated by the Trustees to cover 6 months loss of income as a result of a loss of a major frequent user. This would allow the charity to maintain services whilst building up an extended user base.

Designated fund

This is the amount of money (grants) received for specific purposes.

Equity in building fund

This shows the amount of funds invested in the building and related assets and is derived from the book value of the buildings and plant less the amounts borrowed.

General Fund

This is the amount available for the general day to day purposes of the charity.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2022

1 Accounting policies

(a) Accounting convention

The accounts have been prepared in accordance with the historical cost convention and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The accounts have also been prepared on an accruals basis in accordance with the Statement of Recommended Practice issued in 2005 (SORP 2005) and the special provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

(b) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain that the resources will be received and the monetary value can be measured with sufficient reliability.

(c) Rental income

Rental income, which primarily arises from community and charitable organisations, is included as income in the period to which the rental relates.

(d) Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

As a small charity, expenditure is presented by its natural classification.

(e) Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. Major repairs or replacements of existing assets are only capitalised to the extent that these are enhancements. Depreciation is charged on a straight-line basis over the estimated useful lives of assets as follows:

Land	- Nil
Buildings	- over 50 years

As the residual value of buildings is currently expected to exceed the cost, no depreciation has been charged.

(f) Fund accounting

Unrestricted funds, including designated funds, are expendable at the trustees' discretion in furtherance of the charity's objects. Restricted funds can be spent only in accordance with the donors' specific wishes. A full explanation of the charity's designated funds is given in note 7.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2022

2 Resources expended		2022	2021
		£	£
Expenditure includes:			
Independent examiners fees		-	-
		<u> </u>	<u> </u>

No remuneration has been paid to the Trustees during the year (2021: £nil)

3 Tangible Fixed Assets		2022	2021
		125,110	125,110
Land and buildings at cost		<u> </u>	<u> </u>

Tangible fixed assets comprise of freehold land and buildings known as 122, Leek Road. The property was purchased from The Chester Diocesan Board of Education in 2006 and is subject to a covenant requiring it to be used for educational purposes. The Diocesan Board has a first legal charge over the property to secure a 35 year claw-back clause. Under this clause, 50% of any increase in value of the property arising due to a change in implementation planning use is payable to the Board.

4 Debtors		2022	2021
		£	£
Trade debtors		1,511	22
Prepayments		1,044	1,182
		<u> </u>	<u> </u>
		2,555	1,203
		<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year			
Trade creditors		124	967
Accruals		191	308
		<u> </u>	<u> </u>
		315	1,275
		<u> </u>	<u> </u>

6 Bank loans			
Repayments falling due:			
- between two and five years		-	-
- after more than five years		-	-
		<u> </u>	<u> </u>
- within one year		-	1,681
		<u> </u>	<u> </u>
		-	1,681
		<u> </u>	<u> </u>

The loan 15 year capital repayment mortgage, secured over the property at 122, Leek Road. The final payment was November 2021

THE MOSSLEY OLD SCHOOL TRUST

England & Wales - Charity number 1094210

Accounts

Registered Company no. 04253778
Registered Charity no. 1094210

**Mossley Old School Trust
Trustees' Report and Accounts
for the Year ended 31 July 2021**

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2021

The Trustees present herewith their report and financial statements for the year ended 31 July 2021

Reference and Administrative information

Name:	Mossley Old School Trust
Registered Charity no:	1094210
Company No:	04253778
Principal office:	122 Leek Road Congleton Cheshire, CW12 3HX

Trustees

The Trustees/directors who served in the year and up to the date of this report were:

David Potts	Chairman
Jacqueline Potts	
Christine Scott	
Karen Hartles	
Elizabeth Smallman	
Brenda Hughes	
Jean Vale	
Louise Carter	

Company Secretary Peter Hughes

Volunteer Treasurer Gillian Griffiths

Structure, Governance and Management

The charity is a company limited by guarantee and is constituted under memorandum and articles of association dated 17 July 2001 as amended on 11 September 2002. In the event of the company being wound up, the liability of each member is limited to £1.

Appointments of Members of Council

The Members of the Council, who are the Trustees for the purpose of charity law, are appointed by the members at the Annual General Meeting. Every year 1/3rd of the Council being the longest serving retire and are eligible for re-election.

Mossley Old School Trust
Trustees' report for the Year ended 31 July 2021

Objects

"To promote the benefit of the inhabitants of Mossley by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community building and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects."

Activities

Consistent with the charitable objects, the charity continued to operate the Community Centre for the benefit of the inhabitants of Mossley.

The effects of Covid -19 have had a major impact on this year when the centre was required to close in March. MASK (Breakfast and After School Club) was able to continue to help children of key workers so some income was still generated. The Centre was able to obtain a Government grant which helped significantly. We are hopeful that there is still enough interest to be able to keep the Centre open in a Covid Secure way for the coming year.

Reserves

In the current economic climate, the Council of management consider it prudent to aim to build general reserves to one years' expenditure.



David Potts
Chairman

31/01/22

Insert date of AGM

Independent examiner's report to the trustees of Mossley Old School Trust

I report on the accounts of the company for the year ended 31 July 2021, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: ROBERT JULIAN DOUGLAS

Qualification: B.S.C., A.C.A.

Address: 2 HOLLYCROFT, BRERETON HEATH LANE
CONGRETON CW12 4SH.

Date: 31st DECEMBER, 2021.

Mossley Old School Trust
Balance Sheet
as at 31 July 2021

		2021		2020	
	Note	£	£	£	£
Tangible fixed assets	3		<u>125,110</u>		125,110
Current assets					
Debtors and prepayments	4	<u>1,203</u>		897	
Cash at bank and in hand		<u>26,081</u>		<u>22,835</u>	
		<u>27,284</u>		<u>23,732</u>	
Current liabilities					
Bank loans	6	<u>1,681</u>		(3,663)	
Creditors: amounts falling due within one year	5	<u>1,276</u>		<u>(1,224)</u>	
		<u>2,957</u>		<u>(4,887)</u>	
Net current assets			<u>24,327</u>		<u>18,845</u>
Total assets less current liabilities			149,437		143,955
Creditors: amounts falling due after more than one year					
Bank loans	6		<u>-</u>		<u>(1,681)</u>
Net Assets			<u><u>149,437</u></u>		<u><u>142,274</u></u>
Accumulated funds	7				
General unrestricted fund			17,990		12,508
Designated funds					
Contingency Fund			10,000		10,000
Designated fund			-		
Equity in building fund			<u>121,447</u>		<u>119,766</u>
Accumulated funds carried forward			<u><u>149,437</u></u>		<u><u>142,274</u></u>

For the year ending 31 July 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by two trustees on behalf of all the Council of Management and authorised for issue on:

Signature



Print Name

K. HARTUS

E.C. SMALLMAN

Insert date of AGM

Mossley Old School Trust
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 July 2021

	Unrestricted funds	Restricted	31 July 2021 Total funds	31 July 2020 Total funds
Incoming resources	£	£	£	£
Grants & Donations	11,370		11,370	10,000
Rental income -Frequent users	14,951		14,951	16,898
Rental income - Casual users	518		518	213
Bank interest	1		1	24
Total incoming resources	26,840	-	26,840	27,135
Resources expended				
Building repairs	1,951		1,951	1,331
Insurance	2,665		2,665	2,600
Cleaner	2,938		2,938	4,011
Booking Secretary/Centre Manager	3,460		3,460	3,300
Advertising	13		13	16
Administration	747		747	673
Licences	411		411	546
Utilities	5,777		5,777	6,301
Professional fees	54		54	58
Cleaning materials	592		592	368
Miscellaneous	821		821	1,682
Depreciation	-		-	-
Interest payable	248		248	410
Total resources expended	19,677	-	19,677	21,295
Net incoming resources and net movement in funds for the year	7,163		7,163	5,840
Total funds brought forward	142,274		142,274	136,435
Total funds carried forward	149,437	-	149,437	142,274

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2021

7 Accumulated Funds

	Fund Balances brought forward £	Net Incoming / (Outgoing) resources £	Transfers	Fund balances carried forward £
Designated Funds				
Contingency fund	10,000	-	-	10,000
Designated fund			-	-
Equity in building fund	119,766	1,681		121,447
At 31 July 2021	129,766	1,681	-	131,447
General fund	12,508	5,482	-	17,990
Total funds	142,274	7,163	-	149,437

Contingency fund

This comprises funds designated by the Trustees to cover 6 months loss of income as a result of a loss of a major frequent user. This would allow the charity to maintain services whilst building up an extended user base.

Designated fund

This is the amount of money (grants) received for specific purposes.

Equity in building fund

This shows the amount of funds invested in the building and related assets and is derived from the book value of the buildings and plant less the amounts borrowed.

General Fund

This is the amount available for the general day to day purposes of the charity.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

(a) Accounting convention

The accounts have been prepared in accordance with the historical cost convention and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The accounts have also been prepared on an accruals basis in accordance with the Statement of Recommended Practice issued in 2005 (SORP 2005) and the special provisions of the Companies Act 2006 applicable to companies subject to the small companies ' regime.

(b) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain that the resources will be received and the monetary value can be measured with sufficient reliability.

(c) Rental income

Rental income, which primarily arises from community and charitable organisations, is included as income in the period to which the rental relates.

(d) Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

As a small charity, expenditure is presented by its natural classification.

(e) Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. Major repairs or replacements of existing assets are only capitalised to the extent that these are enhancements. Depreciation is charged on a straight-line basis over the estimated useful lives of assets as follows:

Land	- Nil
Buildings	- over 50 years

As the residual value of buildings is currently expected to exceed the cost, no depreciation has been charged.

(f) Fund accounting

Unrestricted funds, including designated funds, are expendable at the trustees' discretion in furtherance of the charity's objects. Restricted funds can be spent only in accordance with the donors' specific wishes. A full explanation of the charity's designated funds is given in note 7.

Mossley Old School Trust
Notes to the Accounts
for the year ended 31 July 2021

2 Resources expended	2021	2020
	£	£
Expenditure includes:		
Independent examiners fees	<u>-</u>	<u>-</u>

No remuneration has been paid to the Trustees during the year (2020: £nil)

3 Tangible Fixed Assets	2021	2020
Land and buildings at cost	<u>125,110</u>	<u>125,110</u>

Tangible fixed assets comprise of freehold land and buildings known as 122, Leek Road. The property was purchased from The Chester Diocesan Board of Education in 2006 and is subject to a covenant requiring it to be used for educational purposes. The Diocesan Board has a first legal charge over the property to secure a 35 year claw-back clause. Under this clause, 50% of any increase in value of the property arising due to a change in implementation planning use is payable to the Board.

4 Debtors	2021	2020
	£	£
Trade debtors	22	(186)
Prepayments	<u>1,182</u>	<u>1,083</u>
	<u>1,203</u>	<u>897</u>

5 Creditors: amounts falling due within one year

Trade creditors	967	387
Accruals	<u>308</u>	<u>836</u>
	<u>1,275</u>	<u>1,223</u>

6 Bank loans

Repayments falling due:		
- between two and five years	-	1,191
- after more than five years	<u>-</u>	<u>1,191</u>
- within one year	<u>1,681</u>	<u>4,153</u>
	<u>1,681</u>	<u>5,344</u>

The loan is 15 year capital repayment mortgage, secured over the property at 122, Leek Road.