

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	

<b>Company Secretary</b>	Peter Hughes
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<b>Volunteer Treasurer</b>	Gillian Griffiths
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**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 HOLYCROFT BRERETON 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**

	Note	Unrestricted funds £	Restricted £	31 July 2025 Total funds £	31 July 2024 Total funds £
<b>Incoming resources</b>					
Grants & Donations			3,500	3,500	
Rental income		31,094		31,094	28,092
Bank interest		560		560	157
<b>Total incoming resources</b>		<b>31,653</b>	<b>3,500</b>	<b>35,153</b>	<b>28,248</b>
<b>Resources expended</b>	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				-	-
<b>Total resources expended</b>		<b>27,349</b>	<b>3,500</b>	<b>30,849</b>	<b>24,937</b>
<b>Net incoming resources and net movement in funds for the year</b>		<b>4,305</b>	<b>-</b>	<b>4,305</b>	<b>3,311</b>
Total funds brought forward		154,075		154,075	150,764
<b>Total funds carried forward</b>		<b>158,380</b>	<b>-</b>	<b>158,380</b>	<b>154,075</b>

**Mossley Old School Trust**  
**Balance Sheet**  
**as at 31 July 2025**

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

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**

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

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

<b>3 Tangible Fixed Assets</b>	<b>2025</b>	<b>2024</b>
	125,110	125,110
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.

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

**5 Creditors: amounts falling due within one year**

Trade creditors	212	281
Accruals	311	304
	<u>522</u>	<u>585</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 2025**

**7 Accumulated Funds**

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

**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.