

MOOREND DEVELOPMENT TRUST

England & Wales · Charity number 1115997

Details

Other names	MOOREND DEVELOPMENT TRUST LIMITED, MOOREND TRUST
Status	Registered
Legal form	CIO
Registered	2006-09-01
Register	View on the Charity Commission register

Contact

Address
1-2 Lower Newgate
Calderbrook Road
Littleborough
Lancashire
OL15 9NX

Phone 07749193548

Email admin@moorendtrust.org.uk

Website www.moorendtrust.org.uk

Activities

Objects: 1 TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;2 THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES;3 TO PROMOTE AND ADVANCE EDUCATION FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY IN THE ARTS;4 TO PROMOTE THE PRESERVATION AND PROTECTION OF THE ENVIRONMENT;5 TO PROMOTE THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE.

Activities: SUPPORTS COMMUNITY GROUPS, SPONSORS CULTURAL EVENTS, WORKS TO PRESERVE HISTORIC BUILDINGS AND HELPS TO PRESERVE AND PROTECT THE ENVIRONMENT.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LANCASHIRE.
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£70,316	£70,665	-	-
2024-06-30	£89,859	£47,588	-	-
2023-06-30	£63,736	£51,391	-	-
2022-06-30	£63,357	£43,606	-	-
2021-06-30	£63,295	£43,773	-	-
2020-06-30	£74,151	£44,759	-	-

Trustees

Name	Role	Appointed
IRENE ELIZABETH DAVIDSON	Chair	2012-03-28
Brett Kershaw		2025-09-16
Councillor Thomas Philip Besford		2022-07-04
DAVID WILLIAM HARDING		
JOHN HARTLEY		2013-02-05
John Leach		2025-09-16
NICK ANDREWS		

MOOREND DEVELOPMENT TRUST

England & Wales - Charity number 1115997

Accounts

Annual Report 2025

Report of the Trustees
Independent Examiner's Report
Statement of Financial Activities
Balance Sheet
Notes to the Financial Statements
Detailed Statement of Financial Activities



**MoorEnd is a Charitable Incorporated Organisation
Registered as a Charity number 1115997**

www.moorendtrust.org.uk

Moorend Development Trust

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for the Year Ended 30 June 2025

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Moorend Development Trust

Report of the Trustees **for the Year Ended 30 June 2025**

INTRODUCTION

Vision and objectives.

Our vision is to help make Pennines a better place to live and work.

Registered with the Charity Commission as a Charitable Incorporated Organisation our objects are defined as follows:

- To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- The maintenance, improvement or provision of public amenities.
- To promote and advance education for the public benefit, in particular but not exclusively in the arts.
- To promote the preservation and protection of the environment.
- To promote the preservation of buildings or sites of historic or architectural importance.

Structure, governance and management

Moorend Development Trust was set up by local people in March 2003 and was registered as a Company Limited by Guarantee: It was also a registered charity on the 1st September 2006. Following a resolution at the AGM held on 22nd November 2022 the Trust changed to become a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on the 31st January 2024. The trust is owned by the members, all residents, businesses, or community & voluntary groups within the four wards of Pennines Township – Wardle, Shore & West Littleborough, Milnrow & Newhey, Smallbridge & Firgrove and Littleborough Lakeside. Membership numbers some 200 people, including businesses, individuals, community groups and other bodies.

The members democratically set the direction for the Trust at the Annual General Meeting.

PROJECT REPORTS

Butterworth Hall Community Centre.

Pennines and Tim Bobbin Festival

The annual celebration of Lancashire Day did not take place in 2025. Plans are in preparation to develop with Touchstones an exhibition on the Life and times of Tim Bobbin at the recently refurbished Milnrow Library in 2026.

Hare Hill House

The house continues to thrive providing space and facilities for an increasing number of community and voluntary groups. We currently host weekly meetings of Littleborough Alcoholics Anonymous, Meet Up, Ladies Chill and Chat, Blokes, Sisters in Stitch, Evangelical Church and U3A Spanish Class. The U3A organisation continues to hold its Management Committee meetings, and Monthly meetings of their Crafting, IT support, Gardening, Creative Writing, Art and Psychology groups; as do Rochdale DS All-Stars, Friends of Hare Hill Park, Littleborough Events and Activities Forum, Quantum Conscious and Moorend Development Trust. During the year weekly yoga classes commenced in September 2024, the Reading Fairy commenced in December 2024, and the Hare Hill House Music Group commenced in June 2025.

We delivered a host of events and activities during the year including the celebration of the 250th anniversary of Hare Hill House, MacMillan Coffee Morning, Heritage Open Day Children's Christmas Fair and Falling Stars Christmas Show. In partnership with other Littleborough-based organisations we contributed to the Woollen Woods, Rushbearing, Lantern Festival Remembrance Day Parade, and VE Day celebrations. Rochdale MP, Paul Waugh used the House for surgeries, and we saw an increase in the Number of bookings for parties.

Following the use of the House last year by 3 film crews we celebrated the Littleborough Oscars in February 2025 with all the local Participants enjoying a private viewing of Nitty Gritty and Mel's Mascots. Local drama group Two Shires Drama also delivered their annual show.

Moorend Development Trust

Report of the Trustees for the Year Ended 30 June 2025

We are delighted that our bid to round 4 of the Communities Opportunity Fund was successful. In December 2024 we were informed that a grant of £337,200 would be made subject to conditions. In March, following a meeting with officers from Department of Housing, Local Government and Communities, a Grant Agreement was issued confirming the offer of funding subject to fulfilling the conditions of the grant agreement. By the end of June 2025, we had submitted our information and awaited a response from the Government. In the meantime, our efforts to complete the Lease with Rochdale Council continued.

Our team of volunteers, the Hare Hill Heroes, continue to meet regularly to undertake repair and refurbishment work at the House and slowly the House is being improved. Once again, we hosted a team of students from Hopwood Hall College as they undertook their work experience helping with the refurbishment works.

Pennines Business and Tourism Forum

The Trust, having reviewed the operation of the Forum approved a consultation process with members, stakeholders, and potential funders. However, due to other priorities the consultation remains on hold and still awaits implementation.

PEOPLE

The new CIO constitution requires a maximum of 9 trustees: there are currently 4 vacancies:

Irene Davidson Chairperson & Butterworth Hall Project Champion
Nicholas Andrews Treasurer & Hare Hill House Champion
David Harding
John Stanley Resigned 30 September 2024
Pat Houghton Resigned 1 July 2024
John Hartley
Councillor Tom Besford

The Trust has 232 members comprising community & voluntary groups, businesses and individuals. Inclusion of local groups and societies means that the Trust has a sound basis in representing the aims and wishes of local people. The Trust employs no staff.

Accountants Clarity Accountants.
107 Lees Road
Oldham
OL4 1JW

Bankers Virgin Money
9-11 Yorkshire Street
Rochdale
OL16 1BL

Lloyds Bank
58 Yorkshire Street
Rochdale
OL16 1JP

HSBC
2 Yorkshire Street
Rochdale
OL16 1EE

Epworth Investment Management Limited
2nd Floor, 9 Bonhill Street
London
EC2A 4PE

FINANCE REPORT

The Accounts have been independently examined and approved by Clarity Accountants

Balance Sheet (abbreviated) as of 30 June 2025

	2025	2024
	£	£
Fixed Assets		
Tangible Fixed Assets	353,309	353,827
Current Assets		
Debtors	-	-
Cash at Bank and in Hand	220,208	210,839
CREDITORS: Amounts falling due Within one year	(1,296)	(1,296)
NET CURRENT ASSETS	218,712	218,543
NET ASSETS	572,021	572,370
FUNDS OF THE CHARITY		
Unrestricted Funds	547,308	519,147
Restricted Funds	24,713	53,223
Total Funds	572,021	572,370

Grants received by the Trust.

Rochdale MBC - £10,000.00

Charities Trust (Meet Up) - £1,000.00

Littleborough Nursing Association (Meet Up Project) - £400.00

TOTAL £11,400.00

Donations made by the Trust.

No donations were made by the Trust.

Public Benefit

Our activities have delivered public benefit by complying with the charity's objectives as laid down in its Constitution. Specifically, by providing communal facilities, preserving an historic building and maintaining cultural traditions.

The trustees have regard to the guidance issued by the Charity Commission on public benefit and discuss this at our trustees' meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

Nick Andrews

Nicholas Andrews

Trustee

April 2026

Moorend Development Trust

**Report of the Trustees
for the Year Ended 30 June 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(England and Wales)

Registered Charity number
1115997

Registered office

Butterworth Hall Community Centre New St
Milnrow
Rochdale
Lancashire
OL16 3PQ

Trustees

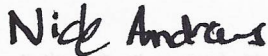
Irene Davidson Chairperson & Butterworth Hall Project Champion
Nicholas Andrews Treasurer & Hare Hill House Champion
David Harding
John Stanley Resigned 30 September 2024
Pat Houghton Resigned 1 July 2024
John Hartley
Councillor Tom Besford

Company Secretary

Independent Examiner

Joanne M Elliott FCA BFP FMAAT
Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Approved by order of the board of trustees in April 2026 and signed on its behalf by:



Nicholas Andrews

Trustee

April 2026



**Independent Examiner's Report to the Trustees of
Moorend Development Trust**

Independent examiner's report to the trustees of Moorend Development Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

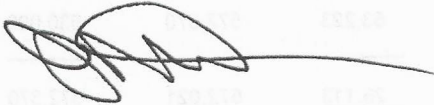
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Joanne M Elliott FCA BFP FMAAT
The Institute of Chartered Accountants in England and Wales

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: April 2026

Moorend Development Trust

**Statement of Financial Activities
for the Year Ended 30 June 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,650	1,400	12,050	28,540
Other trading activities	2	56,379	-	56,379	58,942
Investment income	3	1,887	-	1,887	2,377
Total		68,916	1,400	70,316	89,859
EXPENDITURE ON					
Charitable activities					
Restricted Direct Costs		-	27,912	27,912	5,638
Unrestricted Governance Costs		518	-	518	1,943
General		42,235	-	42,235	40,007
Total		42,753	27,912	70,665	47,588
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	26,163	(26,512)	(349)	42,271
		598	(598)	-	-
Net movement in funds		26,761	(27,110)	(349)	42,271
RECONCILIATION OF FUNDS					
Total funds brought forward		519,147	53,223	572,370	530,099
TOTAL FUNDS CARRIED FORWARD		545,908	26,113	572,021	572,370

The notes form part of these financial statements

Moorend Development Trust

Balance Sheet
30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	353,309	-	353,309	353,827
CURRENT ASSETS					
Cash at bank		193,895	26,113	220,008	219,839
CREDITORS					
Amounts falling due within one year	8	(1,296)	-	(1,296)	(1,296)
NET CURRENT ASSETS		<u>192,599</u>	<u>26,113</u>	<u>218,712</u>	<u>218,543</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>545,908</u>	<u>26,113</u>	<u>572,021</u>	<u>572,370</u>
NET ASSETS		<u>545,908</u>	<u>26,113</u>	<u>572,021</u>	<u>572,370</u>
FUNDS	9				
Unrestricted funds				545,908	519,147
Restricted funds				<u>26,113</u>	<u>53,223</u>
TOTAL FUNDS				<u>572,021</u>	<u>572,370</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue in April 2026 and were signed on its behalf by:



Nicholas Andrews

Trustee

April 2026

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Rental income Butterworth Hall	15,628	19,862
Rental income Hare Hill House	12,675	5,897
Hare Hill House events	26,308	32,215
Fundraising income	<u>1,768</u>	<u>968</u>
	<u>56,379</u>	<u>58,942</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Investments	<u>1,887</u>	<u>2,377</u>

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>518</u>	<u>647</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,410	23,130	28,540
Other trading activities	58,942	-	58,942
Investment income	<u>2,377</u>	<u>-</u>	<u>2,377</u>
Total	<u>66,729</u>	<u>23,130</u>	<u>89,859</u>
EXPENDITURE ON			
Charitable activities			
Restricted Direct Costs	-	5,638	5,638
Unrestricted Governance Costs	1,943	-	1,943
General	<u>40,007</u>	<u>-</u>	<u>40,007</u>
Total	<u>41,950</u>	<u>5,638</u>	<u>47,588</u>
NET INCOME	24,779	17,492	42,271
RECONCILIATION OF FUNDS			
Total funds brought forward	494,368	35,731	530,099
TOTAL FUNDS CARRIED FORWARD	<u>519,147</u>	<u>53,223</u>	<u>572,370</u>

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2024 and 30 June 2025	<u>351,240</u>	<u>36,505</u>	<u>387,745</u>
DEPRECIATION			
At 1 July 2024	-	33,918	33,918
Charge for year	-	518	518
At 30 June 2025	-	<u>34,436</u>	<u>34,436</u>
NET BOOK VALUE			
At 30 June 2025	<u>351,240</u>	<u>2,069</u>	<u>353,309</u>
At 30 June 2024	<u>351,240</u>	<u>2,587</u>	<u>353,827</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	<u>1,296</u>	<u>1,296</u>

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	114,977	26,681	598	142,256
Capital funds	353,827	(518)	-	353,309
Designated funds	<u>50,343</u>	-	-	<u>50,343</u>
	519,147	26,163	598	545,908
Restricted funds				
Tim Bobbin Festival	1,396	-	-	1,396
Arnold Clark Community Fund	598	-	(598)	-
Hare Hill House	28,099	(4,492)	-	23,607
Butterworth Hall Restricted	23,130	(23,020)	-	110
Charities Trust – Meet Up	-	<u>1,000</u>	-	<u>1,000</u>
	<u>53,223</u>	<u>(26,512)</u>	<u>(598)</u>	<u>26,113</u>
TOTAL FUNDS	<u>572,370</u>	<u>(349)</u>	-	<u>572,021</u>

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,916	(42,235)	26,681
Capital funds	-	(518)	(518)
	68,916	(42,753)	26,163
Restricted funds			
Hare Hill House	4,00	(4,892)	(4,492)
Butterworth Hall Restricted	-	(23,020)	(23,020)
Charities Trust – Meet Up	1,000	-	1,000
	1,400	(27,912)	(26,512)
TOTAL FUNDS	70,316	(70,665)	(349)

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	89,551	25,426	114,977
Capital funds	354,474	(647)	353,827
Designated funds	50,343	-	50,343
	494,368	24,779	519,147
Restricted funds			
Crowd Funding (Warm Places)	1,011	(1,011)	-
Tim Bobbin Festival	1,396	-	1,396
Arnold Clark Community Fund	598	-	598
Co-Op Community Fund (Blokes)	1,662	(1,662)	-
Hare Hill House	29,886	(1,787)	28,099
Donations	1,178	(1,178)	-
Butterworth Hall Restricted	-	23,130	23,130
	35,731	17,492	53,223
TOTAL FUNDS	530,099	42,271	572,370

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,729	(41,303)	25,426
Capital funds	-	(647)	(647)
	<u>66,729</u>	<u>(41,950)</u>	<u>24,779</u>
Restricted funds			
Crowd Funding (Warm Places)	-	(1,011)	(1,011)
Co-Op Community Fund (Blokes)	-	(1,662)	(1,662)
Hare Hill House	-	(1,787)	(1,787)
Donations	-	(1,178)	(1,178)
Butterworth Hall Restricted	<u>23,130</u>	<u>-</u>	<u>23,130</u>
	<u>23,130</u>	<u>(5,638)</u>	<u>17,492</u>
TOTAL FUNDS	<u>89,859</u>	<u>(47,588)</u>	<u>42,271</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	89,551	52,107	598	142,256
Capital funds	354,474	(1,165)	-	353,309
Designated funds	<u>50,343</u>	<u>-</u>	<u>-</u>	<u>50,343</u>
	494,368	50,942	598	545,908
Restricted funds				
Crowd Funding (Warm Places)	1,011	(1,011)	-	-
Tim Bobbin Festival	1,396	-	-	1,396
Arnold Clark Community Fund	598	-	(598)	-
Co-Op Community Fund (Blokes)	1,662	(1,662)	-	-
Hare Hill House	29,886	(6,279)	-	23,607
Donations	1,178	(1,178)	-	-
Butterworth Hall Restricted	-	110	-	110
Charities Trust – Meet Up	-	1,000	-	1,000
	<u>35,731</u>	<u>(9,020)</u>	<u>(598)</u>	<u>26,113</u>
TOTAL FUNDS	<u>530,099</u>	<u>41,922</u>	<u>-</u>	<u>572,021</u>

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,645	(83,538)	52,107
Capital funds	-	(1,165)	(1,165)
	135,645	(84,703)	50,942
Restricted funds			
Crowd Funding (Warm Places)	-	(1,011)	(1,011)
Co-Op Community Fund (Blokes)	-	(1,662)	(1,662)
Hare Hill House	400	(6,679)	(6,279)
Donations	-	(1,178)	(1,178)
Butterworth Hall Restricted	23,130	(23,020)	110
Charities Trust – Meet Up	1,000	-	1,000
	<u>24,530</u>	<u>(33,550)</u>	<u>(9,020)</u>
TOTAL FUNDS	<u>160,175</u>	<u>(118,253)</u>	<u>41,922</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Moorend Development Trust**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	650	2,249
Grants	<u>11,400</u>	<u>26,291</u>
	12,050	28,540
Other trading activities		
Rental income Butterworth Hall	15,628	19,862
Rental income Hare Hill House	12,675	5,897
Hare Hill House events	26,308	32,215
Fundraising income	<u>1,768</u>	<u>968</u>
	56,379	58,942
Investment income		
Investments	<u>1,887</u>	<u>2,377</u>
Total incoming resources	70,316	89,859
EXPENDITURE		
Charitable activities		
Sundries	907	2,360
Hare Hill House Meet Up	4,500	6,000
Hare Hill House	729	750
Warm Space Project	-	696
Blokes	400	300
Butterworth Hall	48,133	22,431
Butterworth Hall Project	<u>11,668</u>	<u>10,838</u>
	66,337	43,375
Support costs		
Management		
Fixtures and fittings	518	647
Finance		
Bank charges	95	95
Governance costs		
Accountancy and legal fees	<u>3,715</u>	<u>3,471</u>
Total resources expended	<u>70,665</u>	<u>47,588</u>
Net (expenditure)/income	<u>(349)</u>	<u>42,271</u>

This page does not form part of the statutory financial statements

MOOREND DEVELOPMENT TRUST

England & Wales - Charity number 1115997

Accounts

Annual Report 2024



MoorEnd is a Charitable Incorporated Organisation.
Registered as a Charity number 1115997

www.moorendtrust.org.uk

Moorend Development Trust

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for the Year Ended 30 June 2024

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Moorend Development Trust

Report of the Trustees **for the Year Ended 30 June 2024**

INTRODUCTION

Aims/objectives.

The aim is to improve social welfare through developing public amenities, increasing educational opportunities, particularly through the arts, and by preserving buildings of historical importance.

Structure, governance and management

MoorEnd Development Trust was set up by local people in March 2003 and was registered as a Company Limited by Guarantee: It was also a registered charity. Following a resolution at the AGM held on 22nd November 2022 the Trust changed to become a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on the 31st January 2024. The Trust is owned by the members, all residents, businesses, or community & voluntary groups within the four wards of Pennines Township - Wardle & West Littleborough, Milnrow & Newhey, Smallbridge & Firgrove and Littleborough Lakeside. Membership numbers some 200 people, including businesses, individuals, community groups and other bodies.

As laid down in the Trust's Constitution, the Charity's objects are: -

- 1) To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship, or social circumstances with the object of improving their conditions of life.
 - 2) The maintenance, improvement, or provision of public amenities.
 - 3) To promote and advance education for the public benefit, in particular but not exclusively in the arts.
 - 4) To promote the preservation and protection of the environment.
 - 5) To promote the preservation of buildings or sites of historic or architectural importance.
- And such other charitable purposes beneficial to the community as the trustees deem fit.

The members democratically set the direction for the Trust at the Annual General Meeting.

PROJECT REPORTS

Butterworth Hall Community Centre

Butterworth Hall Community Centre continues to fulfil the ethos of the MoorEnd Trust and serves the communities of Milnrow and Newhey, the Hall still support a wide range of regular users which still include Zumba Classes, Brownies, Guides and Slimming clubs and Alzheimer's support group, We hold on a monthly bases a Autism and ADHD family support group which is well attended and the voice Assembly a community Choir we have also held An African wedding reception and a Asian brides Party, we still hold lot of children's birthday parties, Twice a year we support our local village unite who get together and have meet ups for the local home alone and widowed residents, we support the best we can local Charities and their fund raising efforts. At the time of writing this report we are still waiting for the result of a bid to repair our flat roof by next report hopefully we will have good news.

Pennines and Tim Bobbin Festival

The Trust celebrated Lancashire Day on Monday 27th November by raising the Lancashire Flag and a reading of the proclamation at Dale Street Gardens, Milnrow in the presence of the Mayor of Rochdale, Councillor Michael Holly.

Hare Hill House

The House continues to thrive providing space and facilities for an increasing number of community and voluntary groups. We currently host weekly meetings of Littleborough Alcoholics Anonymous, Meet Up, Ladies Chill and Chat, Blokes, Sisters in Stitch, Art for All and U3A Spanish Class. In October we re-commenced our weekly Community Warm Space following a successful Crowd Funding initiative and a financial donation from local company PDS Doorsets. During the 6-month period to March 2024 it attracted a total of 173 visits. The U3A organisation continues to hold its Management Committee meetings, and meetings of their Crafting, IT support, Gardening Creative Writing groups monthly; as do Rochdale DS Allstars, Friends of Hare Hill Park, Quantum Conscious and Moorend Development Trust.

Moorend Development Trust

Report of the Trustees **for the Year Ended 30 June 2024**

We have delivered a host of events and activities in partnership with other Littleborough-based organisations including Littleborough Arts Festival, Littleborough Ladies Circle and Ladies Tangent groups. Our quarterly Makers Markets continued with events on the 23rd July 1st October and 26th November 2023 and 24th March and 23rd June 2024. Our annual Macmillan coffee morning took place on 21st October, raising £652 for the charity. During the autumn Create and Connect held a programme of workshops developing poetry based upon the local Rochdale Canal at Summit; a book was printed and the launch of which took place at the House on the 9th February in the presence of Roy McFarlane the Canal Laureate.

Our Children's Xmas Fair held on the 17th December was once again a tremendous success. We hosted 3 paranormal groups organizing 4 ghost hunts during the year.

During the year we have also played host to 3 film crews; the first was local student, Paul Kenny wanting to produce his short film Nitty Gritty as part of his Master's degree submission at Salford University; the second was Becky Kershaw who had written the script for a short film titled Mel's Mascots; and finally Firebird Productions used the House for filming parts of the BBC production "The Jetty". All very different experiences and which we look forward to seeing the outcomes.

One of our tenants departed to take up larger premises in Milnrow, whilst we welcomed 3 new tenants to the House. Our efforts to secure finance to undertake full re-roof of the property remain ongoing. Having worked with Locality with the aim of enhancing our bid, we submitted our application to Round 4 of the Communities Opportunity Fund in April 2024.

Our team of volunteers, the Hare Hill Heroes, continue to meet regularly to undertake repair and refurbishment work at the House. Slowly the House is being improved, and more rooms are being brought to full use. In February 2024 the Trust with funding from Rochdale Council and the support of the Department of Health and Social Care installed an Automated Electronic Defibrillator on the external wall of the House. It is registered with The Circuit, the national defibrillator network.

Pennines Business and Tourism Forum

The Trust, having reviewed the operation of the Forum, approved a consultation process with members, stakeholders, and potential funders. However, due to other priorities the consultation remains on hold and still awaits implementation.

PEOPLE

The new CIO constitution requires a maximum of 9 trustees: there are currently 3 vacancies:

Irene Davidson	Chairperson & Butterworth Hall Project Champion
Nicholas Andrews	Treasurer & Hare Hill House Champion
David Harding	
John Stanley	Resigned 30 September 2024
Pat Houghton	Resigned 1 July 2024
John Hartley	
Councillor Tom Besford	
Eddie Coan	

The Trust has 232 members comprising community & voluntary groups, businesses and individuals. Inclusion of local groups and societies means that the Trust has a sound basis in representing the aims and wishes of local people.

The Trust employs no staff.

Accountants Clarity Accountants.
107 Lees Road
Oldham
OL4 1JW

Bankers Virgin Money
9-11 Yorkshire Street
Rochdale
OL16 1BL

Lloyds Bank
58 Yorkshire Street
Rochdale
OL16 1JP

Moorend Development Trust

Report of the Trustees
for the Year Ended 30 June 2024

Bankers (cont...) HSBC
2 Yorkshire Street
Rochdale
OL16 1EE

Epworth Investment Management Limited
2nd Floor, 9 Bonhill Street
London
EC2A 4PE

FINANCE REPORT

The Accounts have been independently examined and approved by Clarity Accountants.

Balance Sheet (abbreviated) as of 30 June 2024

	2024	2023
	£	£
Fixed Assets		
Tangible Fixed Assets	353,827	354,474
Current Assets		
Debtors	-	-
Cash at Bank and in Hand	210,839	176,705
CREDITORS: Amounts falling due		
Within one year	(1,296)	(1,080)
NET CURRENT ASSETS	218,543	175,625
NET ASSETS	572,370	530,099
FUNDS OF THE CHARITY		
Unrestricted Funds	519,147	494,368
Restricted Funds	53,223	35,731
Total Funds	572,370	530,099

Moorend Development Trust

Report of the Trustees
for the Year Ended 30 June 2024

Grants received by the Trust.

Coop Community Fund	£2,410.59
Rochdale MBC -Pennines Township Committee (Hare Hill House AED)	£750.00
Rochdale MBC Pennines Township Committee (Butterworth Hall Community Centre - Re-roofing)	£7,230.00
Rochdale MBC Pennines Township Committee (Butterworth Hall Community Centre - Re-roofing)	£15,900.00
TOTAL	£26,290.59

Donations made by the Trust.

No donations were made by the Trust.

Public Benefit

Our activities have delivered public benefit by complying with the charity's objectives as laid down in its Constitution. Specifically, by providing communal facilities, preserving an historic building and maintaining cultural traditions.

The trustees have regard to the guidance issued by the Charity Commission on public benefit and discuss this at our trustees' meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

N.J.S. Andrews
.....

Nicholas Andrews

Trustee

March 2025

**Independent Examiner's Report to the Trustees of
Moorend Development Trust**

Independent examiner's report to the trustees of Moorend Development Trust ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the CIO are not required to be audited and are eligible for independent examination, I report in respect of my examination of your CIO's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the CIO 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts Repors) 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; or

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.

In so far as the trustees are aware at the time of approving the Trustee's Annual Report:

- There is no relevant information of which the Independent Examiner is unaware, and
- They have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.



Joanne M Elliott FCA BFP FMAAT
The Institute of Chartered Accountants in England and Wales

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: March 2025

Moorend Development Trust

**Statement of Financial Activities
for the Year Ended 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,410	23,130	28,540	15,055
Other trading activities	2	58,942	-	58,942	44,218
Investment income	3	2,377	-	2,377	1,234
Other income		-	-	-	3,229
Total		<u>66,729</u>	<u>23,130</u>	<u>89,859</u>	<u>63,736</u>
EXPENDITURE ON					
Charitable activities					
Unrestricted Support Costs		-	-	-	6,507
Unrestricted Direct Costs		-	-	-	27,364
Restricted Direct Costs		-	5,638	5,638	15,448
Unrestricted Governance Costs		1,943	-	1,943	2,072
General		<u>40,007</u>	<u>-</u>	<u>40,007</u>	<u>-</u>
Total		<u>41,950</u>	<u>5,638</u>	<u>47,588</u>	<u>51,391</u>
NET INCOME		24,779	17,492	42,271	12,345
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>494,368</u>	<u>35,731</u>	<u>530,099</u>	<u>517,754</u>
TOTAL FUNDS CARRIED FORWARD		<u>519,147</u>	<u>53,223</u>	<u>572,370</u>	<u>530,099</u>

The notes form part of these financial statements

Moorend Development Trust

Balance Sheet
30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	353,827	-	353,827	354,474
CURRENT ASSETS					
Cash at bank		166,616	53,223	219,839	176,705
CREDITORS					
Amounts falling due within one year	8	(1,296)	-	(1,296)	(1,080)
NET CURRENT ASSETS		<u>165,320</u>	<u>53,223</u>	<u>218,543</u>	<u>175,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>519,147</u>	<u>53,223</u>	<u>572,370</u>	<u>530,099</u>
NET ASSETS		<u>519,147</u>	<u>53,223</u>	<u>572,370</u>	<u>530,099</u>
FUNDS	9				
Unrestricted funds				519,147	494,368
Restricted funds				<u>53,223</u>	<u>35,731</u>
TOTAL FUNDS				<u>572,370</u>	<u>530,099</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue in March 2025 and were signed on its behalf by:

N.J.S. Andrews

Nicholas Andrews
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Rental income Butterworth Hall	19,862	16,953
Rental income Hare Hill House	5,897	12,422
Hare Hill House events	32,215	9,053
Other rental income	-	5,790
Fundraising income	968	-
	<u>58,942</u>	<u>44,218</u>

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Investments	<u>2,377</u>	<u>1,234</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>647</u>	<u>808</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,044	1,011	15,055
Other trading activities	44,218	-	44,218
Investment income	1,234	-	1,234
Other income	<u>3,229</u>	<u>-</u>	<u>3,229</u>
Total	<u>62,725</u>	<u>1,011</u>	<u>63,736</u>
EXPENDITURE ON			
Charitable activities			
Unrestricted Support Costs	6,507	-	6,507
Unrestricted Direct Costs	27,364	-	27,364
Restricted Direct Costs	-	15,448	15,448
Unrestricted Governance Costs	<u>2,072</u>	<u>-</u>	<u>2,072</u>
Total	<u>35,943</u>	<u>15,448</u>	<u>51,391</u>
NET INCOME/(EXPENDITURE)	26,782	(14,437)	12,345
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>467,586</u>	<u>50,168</u>	<u>517,754</u>
TOTAL FUNDS CARRIED FORWARD	<u>494,368</u>	<u>35,731</u>	<u>530,099</u>

Moorend Development Trust**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024****7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2023 and 30 June 2024	<u>351,240</u>	<u>36,505</u>	<u>387,745</u>
DEPRECIATION			
At 1 July 2023	-	33,271	33,271
Charge for year	<u>-</u>	<u>647</u>	<u>647</u>
At 30 June 2024	<u>-</u>	<u>33,918</u>	<u>33,918</u>
NET BOOK VALUE			
At 30 June 2024	<u>351,240</u>	<u>2,587</u>	<u>353,827</u>
At 30 June 2023	<u>351,240</u>	<u>3,234</u>	<u>354,474</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	<u>1,296</u>	<u>1,080</u>

9. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	89,551	25,426	114,977
Capital funds	354,474	(647)	353,827
Designated funds	<u>50,343</u>	<u>-</u>	<u>50,343</u>
	494,368	24,779	519,147
Restricted funds			
Crowd Funding (Warm Places)	1,011	(1,011)	-
Tim Bobbin Festival	1,396	-	1,396
Arnold Clark Community Fund	598	-	598
Co-Op Community Fund (Blokes)	1,662	(1,662)	-
Hare Hill House	29,886	(1,787)	28,099
Donations	1,178	(1,178)	-
Butterworth Hall Restricted	<u>-</u>	<u>23,130</u>	<u>23,130</u>
	<u>35,731</u>	<u>17,492</u>	<u>53,223</u>
TOTAL FUNDS	<u>530,099</u>	<u>42,271</u>	<u>572,370</u>

Moorend Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,729	(41,303)	25,426
Capital funds	-	(647)	(647)
	66,729	(41,950)	24,779
Restricted funds			
Crowd Funding (Warm Places)	-	(1,011)	(1,011)
Co-Op Community Fund (Blokes)	-	(1,662)	(1,662)
Hare Hill House	-	(1,787)	(1,787)
Donations	-	(1,178)	(1,178)
Butterworth Hall Restricted	23,130	-	23,130
	23,130	(5,638)	17,492
TOTAL FUNDS	89,859	(47,588)	42,271

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	74,968	15,583	(1,000)	89,551
Capital funds	355,282	(808)	-	354,474
Designated funds	37,336	12,007	1,000	50,343
	467,586	26,782	-	494,368
Restricted funds				
Crowd Funding (Warm Places)	-	1,011	-	1,011
Tim Bobbin Festival	1,396	-	-	1,396
Postcode Lottery (Meet Up)	11,830	(11,830)	-	-
Arnold Clark Community Fund	598	-	-	598
Forever Manchester Connecting Communities	100	(100)	-	-
Pennines Township Committee (Blokes)	208	(208)	-	-
Co-Op Community Fund (Blokes)	2,783	(1,121)	-	1,662
Co-Op Community Fund (Butterworth Hall)	2,189	(2,189)	-	-
Hare Hill House	29,886	-	-	29,886
Donations	1,178	-	-	1,178
	50,168	(14,437)	-	35,731
TOTAL FUNDS	517,754	12,345	-	530,099

Moorend Development Trust**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024****9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,725	(34,142)	15,583
Capital funds	-	(808)	(808)
Designated funds	<u>13,000</u>	<u>(993)</u>	<u>12,007</u>
	62,725	(35,943)	26,782
Restricted funds			
Crowd Funding (Warm Places)	1,011	-	1,011
Postcode Lottery (Meet Up)	-	(11,830)	(11,830)
Forever Manchester Connecting Communities	-	(100)	(100)
Pennines Township Committee (Blokes)	-	(208)	(208)
Co-Op Community Fund (Blokes)	-	(1,121)	(1,121)
Co-Op Community Fund (Butterworth Hall)	-	(2,189)	(2,189)
	<u>1,011</u>	<u>(15,448)</u>	<u>(14,437)</u>
TOTAL FUNDS	<u>63,736</u>	<u>(51,391)</u>	<u>12,345</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	74,968	41,009	(1,000)	114,977
Capital funds	355,282	(1,455)	-	353,827
Designated funds	<u>37,336</u>	<u>12,007</u>	<u>1,000</u>	<u>50,343</u>
	467,586	51,561	-	519,147
Restricted funds				
Tim Bobbin Festival	1,396	-	-	1,396
Postcode Lottery (Meet Up)	11,830	(11,830)	-	-
Arnold Clark Community Fund	598	-	-	598
Forever Manchester Connecting Communities	100	(100)	-	-
Pennines Township Committee (Blokes)	208	(208)	-	-
Co-Op Community Fund (Blokes)	2,783	(2,783)	-	-
Co-Op Community Fund (Butterworth Hall)	2,189	(2,189)	-	-
Hare Hill House	29,886	(1,787)	-	28,099
Donations	1,178	(1,178)	-	-
Butterworth Hall Restricted	-	<u>23,130</u>	-	<u>23,130</u>
	<u>50,168</u>	<u>3,055</u>	-	<u>53,223</u>
TOTAL FUNDS	<u>517,754</u>	<u>54,616</u>	-	<u>572,370</u>

Moorend Development Trust

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,454	(75,445)	41,009
Capital funds	-	(1,455)	(1,455)
Designated funds	<u>13,000</u>	<u>(993)</u>	<u>12,007</u>
	129,454	(77,893)	51,561
Restricted funds			
Crowd Funding (Warm Places)	1,011	(1,011)	-
Postcode Lottery (Meet Up)	-	(11,830)	(11,830)
Forever Manchester Connecting Communities	-	(100)	(100)
Pennines Township Committee (Blokes)	-	(208)	(208)
Co-Op Community Fund (Blokes)	-	(2,783)	(2,783)
Co-Op Community Fund (Butterworth Hall)	-	(2,189)	(2,189)
Hare Hill House	-	(1,787)	(1,787)
Donations	-	(1,178)	(1,178)
Butterworth Hall Restricted	<u>23,130</u>	<u>-</u>	<u>23,130</u>
	<u>24,141</u>	<u>(21,086)</u>	<u>3,055</u>
TOTAL FUNDS	<u>153,595</u>	<u>(98,979)</u>	<u>54,616</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

Moorend Development Trust

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,249	14,044
Grants	<u>26,291</u>	<u>1,011</u>
	28,540	15,055
Other trading activities		
Rental income Butterworth Hall	19,862	16,953
Rental income Hare Hill House	5,897	12,422
Hare Hill House events	32,215	9,053
Other rental income	-	5,790
Fundraising income	<u>968</u>	<u>-</u>
	58,942	44,218
Investment income		
Investments	2,377	1,234
Other income		
Other income	<u>-</u>	<u>3,229</u>
Total incoming resources	89,859	63,736
EXPENDITURE		
Charitable activities		
Sundries	2,360	3,281
Hare Hill House Meet Up	6,000	13,815
Hare Hill House	750	5,842
Warm Space Project	696	993
Blokes	300	1,429
Butterworth Hall	22,431	21,488
Butterworth Hall Project	<u>10,838</u>	<u>2,484</u>
	43,375	49,332
Support costs		
Management		
Fixtures and fittings	647	808
Finance		
Bank charges	95	171
Governance costs		
Accountancy and legal fees	<u>3,471</u>	<u>1,080</u>
Total resources expended	<u>47,588</u>	<u>51,391</u>
Net income	<u><u>42,271</u></u>	<u><u>12,345</u></u>

This page does not form part of the statutory financial statements

MOOREND DEVELOPMENT TRUST

England & Wales - Charity number 1115997

Accounts

Company Registration Number: 04698585
Charity Registration Number: 1115997



MOOREND DEVELOPMENT TRUST LIMITED
(A Company Limited By Guarantee)

TRUSTEES ANNUAL REPORT
and
FINANCIAL STATEMENTS
Year Ended 30 June 2023

MOOREND DEVELOPMENT TRUST LIMITED

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Statement of Financial Activities (incorporating the income and expenditure account)	11
Balance Sheet	12
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MOOREND DEVELOPMENT TRUST LIMITED

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name	Moorend Development Trust Limited
Charity Number	1115997
Company Number	04698585
Registered Office	Butterworth Hall Community Centre New Street Milnrow Rochdale Lancashire OL16 3PQ
Directors and Trustees	Mr David William Harding Mr John Newton Stanley Mr Nicholas John Andrews Mrs Irene Elizabeth Davidson Mr John Hartley Cllr Thomas Philip Besford (appointed 04/07/2022) Ms Patricia Houghton (appointed 22/11/2022) Mr Edward Charles Coan (appointed 22/11/2022) Mr Kenneth Griffin (resigned 31/01/2023) Mr William George Caygill (died 03/05/23)
Independent Examiner	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
Bankers	Virgin Money 9-11 Yorkshire Street Rochdale OL16 1BL Lloyds TSB 58 Yorkshire Street Rochdale OL16 1JP HSBC Bank 2 Yorkshire Street Rochdale OL16 1EE Epworth Investment Management Limited 2 nd Floor, 9 Bonhill Street London EC2A 4PE

Annual Report 2023



**MoorEnd is a Community Regeneration Company limited by guarantee.
Company registration no. 04698585
Registered as a Charity number 1115997**

www.moorendtrust.org.uk

INTRODUCTION

Aims/objectives.

The aim is to improve social welfare through developing public amenities, increasing educational opportunities, particularly through the arts, and by preserving buildings of historical importance.

Structure, governance and management

MoorEnd Development Trust was set up by local people in March 2003 and is registered as a Company Limited by Guarantee: it is also a registered charity. The Trust is owned by the members, all residents, businesses, or community & voluntary groups within the four wards of Pennines Township – Wardle & West Littleborough, Milnrow & Newhey, Smallbridge & Firgrove and Littleborough Lakeside. Membership numbers some 200 people, including businesses, individuals, community groups and other bodies.

As laid down in the Memorandum of Association, the Company's objects are: -

- 1) To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship, or social circumstances with the object of improving their conditions of life.
- 2) The maintenance, improvement, or provision of public amenities.
- 3) To promote and advance education for the public benefit, in particular but not exclusively in the arts.
- 4) To promote the preservation and protection of the environment.
- 5) To promote the preservation of buildings or sites of historic or architectural importance.
And such other charitable purposes beneficial to the community as the trustees deem fit.

The members democratically set the direction for the Trust at the Annual General Meeting.

PROJECT REPORTS

MoorEnd Development Trust.

The Trust at its Annual general meeting held on the 22nd November 2022 considered the trustees proposal to change its status as a Company Limited by Guarantee and Registered Charity to become a Charitable Incorporated Organisation. The meeting debated the proposal and approved unanimously to approve the proposed change.

Butterworth Hall Community Centre.

Butterworth Hall Community Centre continues to fulfil the MoorEnd Trust ethos to serve the communities of Milnrow and Newhey. At the moment the Centre has a wide range of regular users including, Brownies, Guides, Yoga and Zumba groups, a local Art group, a Baby and Infant Music group, and classes for those wanting to learn or improve their French language skills. Unfortunately, Slimming World have decided to centralise their operations and no longer hire the Centre for their meetings. Each month the Centre hosts a wellbeing café to support those suffering from Alzheimer's, their families and carers. The local Home Start organisation also runs a group supporting those with Autism/ADHD.

The Centre is also regularly booked for Children's Parties. This year, to support local Charities we have rented the hall at a reduced rate, helping them raise much needed funds. The Macmillan Coffee morning held on 22nd September raised a magnificent £1,500. The Horticultural Society held their Christmas Fair, 'Deck the Halls' on the 4th December and the Milnrow and District Women's Institute held a Cake, Craft and Charity event on the 22nd May in aid of Springhill Hospice. We have commenced our efforts to raise funds to repair the flat roof to ensure the building is around for the future.

Pennines and Tim Bobbin Festival

The Trust celebrated Lancashire Day on Sunday 27th November by raising the Lancashire Flag and a reading of the proclamation at Dale Street Gardens, Milnrow in the presence of the Mayor of Rochdale, Councillor Ali Ahmed, and his consort Sultan Ali.

Hare Hill House

The House has continued to thrive delivering a host of events and activities and provided space and facilities for an increasing number of community and voluntary groups. We currently host weekly meetings of Littleborough Alcoholics Anonymous, Meet Up, Chill and Chat, Blokes, Sisters in Stitch and Art for All. The U3A organisation hold Management Committee meeting, and meetings of their Crafting, IT support, Gardening and Creative Writing groups monthly; as do Rochdale DS Allstars, Friends of Hare Hill Park and Moorend Development Trust.

We hosted the first of our Makers Markets on the 4th September and following its success held a further two Markets on Lancashire Day, 27th November and 2nd March. Our annual Macmillan coffee morning took place on 15th October raising £590 for the charity.

Our Children's Xmas Fair held on the 18th December was a tremendous success. We also held our first theatrical evening following the pandemic, Falling Stars Theatre Company performed a play titled "Once upon a Time" to a full house on Tuesday 20th December.

In January we opened our Community Warm Space on a Monday morning helping those struggling with the increasing costs of heating and the overall cost of living. Over a period of 10 weeks, we welcomed a total of 175 into our warm space. A successful Crowd Funding initiative means we will be able to open our Warm Space once again this coming winter.

At Easter we partnered with one of our tenants, Risk Averse Surveyors and Face to Face Estate Agents to organize an Easter Egg Hunt in Hare Hill Park. More than 500 easter eggs were claimed by participants completing the Hunt.

Whilst in June we welcomed the South Pennines Community Choir who performed to a large audience. During the year we have also played host to 4 paranormal groups organizing ghost hunts. This is an increasing source of income for the House.

We have lost one tenant during the year and are currently taking the opportunity to undertake further repair and improvement works to several rooms before seeking new tenants. Our efforts to provide a temporary home for the Littleborough Food Club were unsuccessful with the organisation determining the premises were not suitable. Our efforts to secure finance to undertake a full re-roof of the property are ongoing, we are working with Locality with the aim of enhancing our bid to the next round of the Communities Opportunity Fund.

Pennines Business and Tourism Forum

The Trust, having reviewed the operation of the Forum approved a consultation process with members, stakeholders, and potential funders. However, due to other priorities the consultation was put on hold and still awaits implementation.

PEOPLE

The Management Committee/Board of the Trust have spaces for 17 directors: there are currently 8 vacancies:

Irene Davidson	Chairperson & Butterworth Hall Project Champion
Nicholas Andrews	Treasurer & Hare Hill House Champion
George Caygill	Died 3 rd May 2023
David Harding	
John Stanley	
Kenneth Griffin	Resigned 31 st January 2023
Pat Houghton	
John Hartley	
Councillor Tom Besford	
Eddie Coan	

The Trust has 232 members comprising community & voluntary groups, businesses and individuals. Inclusion of local groups and societies means that the Trust has a sound basis in representing the aims and wishes of local people.

The Trust employs no staff.

Accountants Community Accounting Lancashire C.I.C.
Foxfields, 9 Norley Close
Chadderton
Oldham
OL1 2LA

Bankers Virgin Money
9-11 Yorkshire Street
Rochdale
OL16 1BL

Lloyds Bank
58 Yorkshire Street
Rochdale
OL16 1JP

HSBC
2 Yorkshire Street
Rochdale
OL16 1EE

Epworth Investment Management Limited
2nd Floor, 9 Bonhill Street
London
EC2A 4PE

FINANCE REPORT

The Accounts have been independently examined and approved by Community Accounting Lancashire C.I.C.

Balance Sheet (abbreviated) as at 30 June 2023

	2023		2022	
	£	£	£	£
Fixed Assets				
Tangible Fixed Assets		354,474		355,282
Current Assets				
Debtors		-		-
Cash at Bank and in Hand	176,705		163,512	
CREDITORS: Amounts falling due				
Within one year	(1,080)		(1,040)	
NET CURRENT ASSETS		175,625		162,472
NET ASSETS		530,099		517,754
FUNDS OF THE CHARITY				
Unrestricted Funds		494,368		467,586
Restricted Funds		35,731		50,168
Total Funds		530,099		517,754

Grants received by the Trust.

Crowd Funder	£1,010.82
TOTAL	£1,010.82

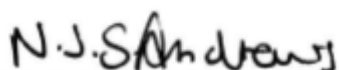
Donations made by the Trust.

No donations were made by the Trust.

Public Benefit

Our activities have delivered public benefit by complying with the company's objectives as laid down in its Memorandum of Association. Specifically, by providing communal facilities, preserving an historic building and maintaining cultural traditions.

The trustees have regard to the guidance issued by the Charity Commission on public benefit and discuss this at our trustees' meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.



Nicholas John Andrews

Trustee/Director

20th November 2023

MOOREND DEVELOPMENT TRUST LIMITED

TRUSTEES' ANNUAL REPORT *continued*

YEAR ENDED 30 JUNE 2023

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 30 June 2023.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Moorend Development Trust Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law 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 charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

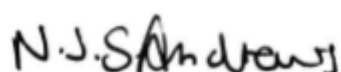
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 20th of November 2023 and signed on their behalf;



Nicholas John Andrews
Trustee/Director

MOOREND DEVELOPMENT TRUST LIMITED

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF MOOREND DEVELOPMENT TRUST LIMITED

YEAR ENDED 30 JUNE 2023

I report on the accounts for the year ended 30 June 2023 set out on pages 11 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

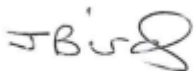
Basis of Independent Examiners Opinion

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 of 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 I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and to 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.



21st November 2023

Miss Jacqueline Bird F.M.A.A.T.

Community Accounting Lancashire C.I.C.

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

MOOREND DEVELOPMENT TRUST LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2023

	<i>Notes</i>	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations	2	14,044	-	14,044	1,297
Charitable activities	3	-	1,011	1,011	21,990
Other trading activities	4	44,218	-	44,218	37,372
Other Income	5	3,229	-	3,229	2,667
Investments		<u>1,234</u>	<u>-</u>	<u>1,234</u>	<u>31</u>
Total		<u>62,725</u>	<u>1,011</u>	<u>63,736</u>	<u>63,357</u>
Expenditure on:					
Raising funds (fundraising expenses)		-	-	-	801
Charitable activities	6	35,943	15,448	51,391	42,805
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>35,943</u>	<u>15,448</u>	<u>51,391</u>	<u>43,606</u>
Net income/(expenditure)		<u>26,782</u>	<u>(14,437)</u>	<u>12,345</u>	<u>19,751</u>
Reconciliation of funds:					
Total funds brought forward		<u>467,586</u>	<u>50,168</u>	<u>517,754</u>	<u>498,003</u>
Total funds carried forward	12	<u>494,368</u>	<u>35,731</u>	<u>530,099</u>	<u>517,754</u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

Note 13 on page 18 shows comparative information for the year ended 30 June 2022.

MOOREND DEVELOPMENT TRUST LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

	<i>Notes</i>	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		354,474		355,282
CURRENT ASSETS					
Debtors	8	-		-	
Cash at Bank and in Hand		<u>176,705</u>		<u>163,512</u>	
		176,705		163,512	
CREDITORS: Amounts falling due within one year	9	(1,080)		(1,040)	
NET CURRENT ASSETS			<u>175,625</u>		<u>162,472</u>
NET ASSETS			<u>530,099</u>		<u>517,754</u>
FUNDS OF THE CHARITY					
Unrestricted Funds			494,368		467,586
Restricted Funds			<u>35,731</u>		<u>50,168</u>
TOTAL FUNDS	12		<u>530,099</u>		<u>517,754</u>

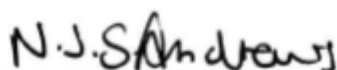
For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The balance sheet was approved by the Board of Directors on the 20th of November 2023 and signed on its behalf by:



Nicholas John Andrews
Trustee/Director

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming Resources

All income is recognised once the charity has entitlement to the income.

Grants are credited to revenue on a receivable basis, and Rental Income and Donations are accounted for as received by the charity. All income is allocated to appropriate funds based on the income, and the amount of income receivable can be measured reliably.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

Resources Expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fixed assets

Land and Buildings – measured at fair value.

Furniture and Equipment – initially recorded at cost and depreciated at 20% on a reducing balance basis.

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

2. Income from Donations

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
MoorEnd Trust	-	-	-	429
Hare Hill House **	14,044	-	14,044	868
General Donations	-	-	-	-
	<u>14,044</u>	<u>-</u>	<u>14,044</u>	<u>1,297</u>

** Includes a donation received of £13,000 from Age Concern

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Grant Income:				
Crowd Funding (Warm Places)	-	1,011	1,011	-
Places Called Home (Meet Up)	-	-	-	5,000
Postcode Lottery (Meet Up)	-	-	-	15,690
Arnold Clark Community Fund	-	-	-	1,000
Forever Manchester Connecting Communities	-	-	-	100
Rochdale MBC (Meet Up)	-	-	-	200
	<u>-</u>	<u>1,011</u>	<u>1,011</u>	<u>21,990</u>

4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Rental Income Butterworth Hall	16,953	-	16,953	13,840
Rental Income Hare Hill House	12,422	-	12,422	10,897
Hare Hill House Events	9,053	-	9,053	6,950
Other Rental Income	5,790	-	5,790	5,685
	<u>44,218</u>	<u>-</u>	<u>44,218</u>	<u>37,372</u>

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

5. Other Income

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Omicron Hospitality & Leisure Grant	-	-	-	2,667
Sundry Income	<u>3,229</u>	<u>-</u>	<u>3,229</u>	<u>-</u>
	<u>3,229</u>	<u>-</u>	<u>3,229</u>	<u>2,667</u>

The charity did not receive any Government Grants during the period from 1st July 2022 to 30th June 2023. In the previous year the charity benefitted from a total of £2,667 of Government Grants, received from Rochdale MBC. In accordance with accounting policy, this credit was included in ‘Other Income’ within the ‘Statement of Financial Activities (incorporating the Income and Expenditure Accounts)’ in the period for which they compensated.

6. Expenditure on Charitable Activities

	Unrestricted Support Costs £	Unrestricted Direct Costs £	Restricted Direct Costs £	Unrestricted Governance Costs £	2023 Total Funds £	2022 Total Funds £
Hare Hill House Meet Up	-	1,985	11,830	-	13,815	12,469
Hare Hill House	5,842	-	-	-	5,842	6,359
Warm Space Project	-	993	-	-	993	-
Blokes	-	-	1,429	-	1,429	2,240
Butterworth Hall	-	21,488	-	-	21,488	16,075
Butterworth Hall Project	-	295	2,189	-	2,484	-
Bank Charges	-	-	-	171	171	127
Meetings and Sundry Expenditure	665	2,603	-	13	3,281	3,485
Accountancy Fees	-	-	-	1,080	1,080	1,040
Depreciation	-	808	-	-	808	1,010
	<u>6,507</u>	<u>28,172</u>	<u>15,448</u>	<u>1,264</u>	<u>51,391</u>	<u>42,805</u>

Total resources expended are stated after charging:

	2023 £	2022 £
Independent Examination fees	<u>1,080</u>	<u>1,040</u>

No Trustees were paid any remuneration or expenses during the course of the year (2022: £nil).

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

7. Tangible Fixed Assets

Cost or Valuation	Land & Building £	Furniture & Equipment £	Total £
Cost/Value at 30 th June 2022	351,240	36,505	387,745
Additions	<u>-</u>	<u>-</u>	<u>-</u>
Cost/Value at 30 th June 2023	<u><u>351,240</u></u>	<u><u>36,505</u></u>	<u><u>387,745</u></u>
Accumulated Depreciation			
Accumulated Depreciation at 1 st July 2022	-	32,463	32,463
Depreciation charge for the year	<u>-</u>	<u>808</u>	<u>808</u>
Accumulated Depreciation at 30 th June 2023	<u><u>-</u></u>	<u><u>33,271</u></u>	<u><u>33,271</u></u>
Net Book Value			
Net Book Value at 30 th June 2023	<u><u>351,240</u></u>	<u><u>3,234</u></u>	<u><u>354,474</u></u>
Net Book Value at 30 th June 2022	<u><u>351,240</u></u>	<u><u>4,042</u></u>	<u><u>355,282</u></u>

8. Debtors

	2023 £	2022 £
Prepayments and Accrued Income	-	-

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	1,080	1,040

10. Company Status

The charity is limited by guarantee and has no share capital. There are 232 members and the liability of each member in the event of winding up is limited to £1.

11. Related Parties

There were no related party transactions during the year.

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

12. Movement of Funds

	Balance as at 1 July 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance as at 30 June 2023 £
Unrestricted Funds:					
Capital Funds	355,282	-	(808)	-	354,474
General Funds	74,968	49,725	(34,142)	(1,000)	89,551
Designated Funds	<u>37,336</u>	<u>13,000</u>	<u>(993)</u>	<u>1,000</u>	<u>50,343</u>
	<u>467,586</u>	<u>62,725</u>	<u>(35,943)</u>	<u>-</u>	<u>494,368</u>
Restricted Funds:					
Crowd Funding (Warm Places)	-	1,011	-	-	1,011
Tim Bobbin Festival	1,396	-	-	-	1,396
Postcode Lottery (Meet Up)	11,830	-	(11,830)	-	-
Arnold Clark Community Fund	598	-	-	-	598
Forever Manchester Connecting Communities	100	-	(100)	-	-
Pennines Township Committee (Blokes)	208	-	(208)	-	-
Co-Op Community Fund (Blokes)	2,783	-	(1,121)	-	1,662
Co-Op Community Fund (Butterworth Hall)	2,189	-	(2,189)	-	-
Hare Hill House	29,886	-	-	-	29,886
Donations	<u>1,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,178</u>
	<u>50,168</u>	<u>1,011</u>	<u>(15,448)</u>	<u>-</u>	<u>35,731</u>
Total Funds	<u>517,754</u>	<u>63,736</u>	<u>(51,391)</u>	<u>-</u>	<u>530,099</u>

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

13. Comparative Information (previous year)

	<i>Notes</i>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from:				
Donations	2	1,047	250	1,297
Charitable activities	3	-	21,990	21,990
Other trading activities	4	37,372	-	37,372
Other Income	5	2,667	-	2,667
Investments		<u>31</u>	<u>-</u>	<u>31</u>
Total		<u>41,117</u>	<u>22,240</u>	<u>63,357</u>
Expenditure on:				
Raising funds (fundraising expenses)		-	801	801
Charitable activities	6	25,557	17,248	42,805
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>25,557</u>	<u>18,049</u>	<u>43,606</u>
Net income/(expenditure)		<u>15,560</u>	<u>4,191</u>	<u>19,751</u>
Reconciliation of funds:				
Total funds brought forward		<u>452,026</u>	<u>45,977</u>	<u>498,003</u>
Total funds carried forward	12	<u>467,586</u>	<u>50,168</u>	<u>517,754</u>

MOOREND DEVELOPMENT TRUST

England & Wales - Charity number 1115997

Accounts

Company Registration Number: 04698585
Charity Registration Number: 1115997



MOOREND DEVELOPMENT TRUST LIMITED

(A Company Limited By Guarantee)

TRUSTEES ANNUAL REPORT

and

FINANCIAL STATEMENTS

Year Ended 30 June 2022

MOOREND DEVELOPMENT TRUST LIMITED

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Statement of Financial Activities (incorporating the income and expenditure account)	11
Balance Sheet	12
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MOOREND DEVELOPMENT TRUST LIMITED

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name	Moorend Development Trust Limited
Charity Number	1115997
Company Number	04698585
Registered Office	Butterworth Hall Community Centre New Street Milnrow Rochdale Lancashire OL16 3PQ
Directors and Trustees	Mr David William Harding Mr John Newton Stanley Mr Nicholas John Andrews Mrs Irene Elizabeth Davidson Mr William George Caygill Cllr John Hartley (appointed 04/07/22) Mr Peter Thomas Hook (resigned 22/11/22) Mr Kenneth Griffin (appointed 28/02/2022) Cllr Tom Besford (appointed 04/07/2022) Ms Pat Houghton (appointed 22/11/2022) Cllr Eddy Coan (appointed 22/11/2022) Mr Robert Andrew Mitchell (resigned 26/07/2021) Mrs Pauline Ann Mitchell (resigned 07/03/2022) Dr Bryan Arthur Tenny (resigned 11/04/2022)
Independent Examiner	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
Bankers	Virgin Money 9-11 Yorkshire Street Rochdale OL16 1JP Lloyds TSB 58 Yorkshire Street Rochdale OL16 1JP HSBC Bank 2 Yorkshire Street Rochdale OL16 1EE Epworth Investment Management Limited 2 nd Floor, 9 Bonhill Street London EC2A 4PE

Annual Report 2022



**MoorEnd is a Community Regeneration Company limited by guarantee.
Company registration no. 04698585
Registered as a Charity number 1115997**

www.moorendtrust.org.uk

INTRODUCTION

Aims/objectives

The aim is to improve social welfare through developing public amenities, increasing educational opportunities, particularly through the arts, and by preserving buildings of historical importance.

Structure, governance and management

MoorEnd Development Trust was set up by local people in March 2003 and is registered as a Company Limited by Guarantee: it is also a registered charity. The Trust is owned by the members, all residents, businesses or community & voluntary groups within the four wards of Pennines Township – Wardle & West Littleborough, Milnrow & Newhey, Smallbridge & Firgrove and Littleborough Lakeside. Membership numbers some 200 people, including businesses, individuals, community groups and other bodies.

As laid down in the Memorandum of Association, the Company's objects are:-

- 1) To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
- 2) The maintenance, improvement or provision of public amenities;
- 3) To promote and advance education for the public benefit, in particular but not exclusively in the arts.
- 4) To promote the preservation and protection of the environment;
- 5) To promote the preservation of buildings or sites of historic or architectural importance; And such other charitable purposes beneficial to the community as the trustees deem fit.

The members democratically set the direction for the Trust at the Annual General Meeting.

PROJECT REPORTS

MoorEnd Development Trust

The Trust at its Annual general meeting held on the 25th October 2021 raised the possibility of moving to become a Charitable Incorporated Organisation. It was agreed that the Management Committee would explore the option further and bring a further report to the next AGM.

Butterworth Hall Community Centre

Butterworth Hall re-opened its doors on the 12th of April 2021. Bookings were slow with only the dance class, Karate club, Milnrow Art, Weight Watchers and Slimming world groups returning.

In May the Tai Chi group returned, and the Hall was opened as polling station for the local council elections. In June the Foster Carers group and Zumba classes returned.

By September Milnrow Amateur Dramatic, Yoga, Brownies and Guides had also returned giving us a full house once again.

As we entered in to 2022 the Hall was working at full strength which included families booking Birthday Parties and a variety of charity events.

Pennines and Tim Bobbin Festival

The Trust celebrated Lancashire Day on Saturday 27th November by raising the Lancashire Flag and a reading of the proclamation at Dale Street Gardens, Milnrow in the presence of the Mayor of Rochdale, Councillor Aasim Rashid.

Hare Hill House

The House re-opened to the public following the lifting of restrictions in August 2021. The “Blokes” weekly get together recommenced on the 4th August; our first hiring of space to an external organisation took place on the 6th August; Meet Up our luncheon club for the elderly and isolated recommenced on the 17th August and the weekly Art for All returned on the 19th August. However, it was only in September that some of our former users began to take tentative steps to return.

We held our first public event on 2nd October, a McMillan Coffee morning. As the year progressed additional groups began to make bookings. In November 2021 the Littleborough Alcoholics Anonymous relocated to the House for their weekly meetings. It was not until 2022 that bookings began to increase for one off events and workshops and by June 2022 bookings were back to pre-pandemic levels giving the trust confidence to continue progressing the project.

We were fortunate and thankful that most of our tenants continued to occupy space within the house throughout the pandemic despite the restrictions imposed both nationally and regionally. We also welcomed 3 new tenants in July and September 2021, ensuring all available spaces were fully occupied.

The draft lease for the property remains under negotiation and with the increasing fuel prices we continue to monitor our proposed Business Plan for the project.

The Trust applied to the newly opened Communities Opportunity Fund in August 2021 and again in Round 1B in January 2022 for funding to undertake a full re-roofing of the building. Both applications were unsuccessful, and we await the announcement of further application windows. However, the Trust did secure funding offers towards the cost of the works from the Crook Hill Community Windfarm in May 2022 and from Pennines Township Committee in April 2022.

Pennines Business and Tourism Forum

Because of having had no meetings or events as a result of the Covid Pandemic, the Trust took the opportunity to reflect upon the format of the Forum and its activities. It was decided that the trust would consult members and stakeholders on whether and if supported how the Forum should move forward. It was agreed that a consultation exercise be prepared.

PEOPLE

The Management Committee/Board of the Trust have spaces for 17 directors: there are currently 6 vacancies:

Irene Davidson	Chairperson & Butterworth Hall Project Champion
Bryan Tenny	Resigned 11 th April 2022
Nicholas Andrews	Treasurer & Hare Hill House Champion
George Caygill	
David Harding	
Peter Hook	Resigned 22 nd November 2022
Pauline Mitchell	Resigned 7 th March 2022
Rob Mitchell	Resigned 26 th July 2021
John Stanley	
Kenneth Griffin	Appointed 28 th February 2022
Pat Houghton	Appointed 22 nd November 2022
John Hartley	Appointed 4 th July 2022
Councillor Tom Besford	Appointed 4 th July 2022 Pennines Township Committee nominee
Eddie Coan	Appointed 22 nd November 2022

The Trust has 217 members comprising community & voluntary groups, businesses and individuals. Inclusion of local groups and societies means that the Trust has a sound basis in representing the aims and wishes of local people.

The Trust employs no staff.

Accountants Community Accounting Lancashire C.I.C.
Foxfields, 9 Norley Close
Chadderton
Oldham
OL1 2LA

Bankers Virgin Money
9-11 Yorkshire Street
Rochdale
OL16 1BL

Lloyds Bank
58 Yorkshire Street
Rochdale
OL16 1JP

HSBC
2 Yorkshire Street
Rochdale
OL16 1EE

Epworth Investment Management Limited
2nd Floor, 9 Bonhill Street
London
EC2A 4PE

FINANCE REPORT

The Accounts have been independently examined and approved by Community Accounting Lancashire C.I.C.

Balance Sheet (abbreviated) as at 30 June 2022

	2022		2021	
	£	£	£	£
Fixed Assets				
Tangible Fixed Assets		355,282		356,292
Current Assets				
Debtors		-		-
Cash at Bank and in Hand	163,512		142,701	
CREDITORS: Amounts falling due				
Within one year	(1,040)		(990)	
NET CURRENT ASSETS		162,472		141,711
NET ASSETS		517,754		498,003
FUNDS OF THE CHARITY				
Unrestricted Funds		467,586		452,026
Restricted Funds		50,168		45,977
Total Funds		517,754		498,003

Grants received by the Trust

Places Called Home (Meet Up)	£5,000
Postcode Lottery (Meet Up)	£15,690
Arnold Clark Community Fund	£1,000
Forever Manchester Connecting Communities	£100
Rochdale MBC Meet Up Grant	£200
	£21,990
Rochdale MBC (Omicron Hospitality & Leisure Grant)	£2,667
TOTAL	£24,657

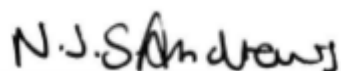
Donations made by the Trust

No donations were made by the Trust.

Public Benefit

Our activities have delivered public benefit by complying with the company's objectives as laid down in its Memorandum of Association. Specifically by providing communal facilities, preserving an historic building and maintaining cultural traditions.

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.



Nicholas John Andrews
Trustee/Director

27th February 2023

MOOREND DEVELOPMENT TRUST LIMITED

TRUSTEES' ANNUAL REPORT *continued*

YEAR ENDED 30 JUNE 2022

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 30 June 2022.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Moorend Development Trust Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law 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 charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

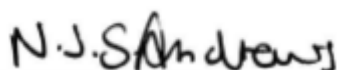
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 27th of February 2023 and signed on their behalf;



Nicholas John Andrews
Trustee/Director

MOOREND DEVELOPMENT TRUST LIMITED

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF MOOREND DEVELOPMENT TRUST LIMITED

YEAR ENDED 30 JUNE 2022

I report on the accounts for the year ended 30 June 2022 set out on pages 11 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

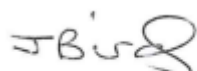
Basis of Independent Examiners Opinion

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 of 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 I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and to 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.



1st March 2023

Miss Jacqueline Bird F.M.A.A.T.

Community Accounting Lancashire C.I.C.

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

MOOREND DEVELOPMENT TRUST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 30 JUNE 2022

	<i>Notes</i>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations	2	1,047	250	1,297	120
Charitable activities	3	-	21,990	21,990	35,112
Other trading activities	4	37,372	-	37,372	10,337
Other Income	5	2,667	-	2,667	17,669
Investments		<u>31</u>	<u>-</u>	<u>31</u>	<u>57</u>
Total		<u>41,117</u>	<u>22,240</u>	<u>63,357</u>	<u>63,295</u>
Expenditure on:					
Raising funds (fundraising expenses)		-	801	801	-
Charitable activities	6	25,557	17,248	42,805	43,773
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>25,557</u>	<u>18,049</u>	<u>43,606</u>	<u>43,773</u>
Net income/(expenditure)		<u>15,560</u>	<u>4,191</u>	<u>19,751</u>	<u>19,522</u>
Reconciliation of funds:					
Total funds brought forward		<u>452,026</u>	<u>45,977</u>	<u>498,003</u>	<u>478,481</u>
Total funds carried forward	12	<u>467,586</u>	<u>50,168</u>	<u>517,754</u>	<u>498,003</u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

Note 13 on page 18 shows comparative information for the year ended 30 June 2021.

MOOREND DEVELOPMENT TRUST LIMITED

BALANCE SHEET

AS AT 30 JUNE 2022

	<i>Notes</i>	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		355,282		356,292
CURRENT ASSETS					
Debtors	8	-		-	
Cash at Bank and in Hand		<u>163,512</u>		<u>142,701</u>	
		163,512		142,701	
CREDITORS: Amounts falling due within one year	9	(1,040)		(990)	
NET CURRENT ASSETS			<u>162,472</u>		<u>141,711</u>
NET ASSETS			<u>517,754</u>		<u>498,003</u>
FUNDS OF THE CHARITY					
Unrestricted Funds			467,586		452,026
Restricted Funds			<u>50,168</u>		<u>45,977</u>
TOTAL FUNDS	12		<u>517,754</u>		<u>498,003</u>

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The balance sheet was approved by the Board of Directors on the 27th of February 2023 and signed on its behalf by:



Nicholas John Andrews
Trustee/Director

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming Resources

All income is recognised once the charity has entitlement to the income.

Grants are credited to revenue on a receivable basis, and Rental Income and Donations are accounted for as received by the charity. All income is allocated to appropriate funds based on the income, and the amount of income receivable can be measured reliably.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

Resources Expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fixed assets

Land and Buildings – measured at fair value.

Furniture and Equipment – initially recorded at cost and depreciated at 20% on a reducing balance basis.

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

2. Income from Donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
MoorEnd Trust	429	-	429	-
Hare Hill House	618	250	868	120
General Donations	-	-	-	-
	<u>1,047</u>	<u>250</u>	<u>1,297</u>	<u>120</u>

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Grant Income:				
Places Called Home (Meet Up)	-	5,000	5,000	-
Postcode Lottery (Meet Up)	-	15,690	15,690	-
Arnold Clark Community Fund	-	1,000	1,000	-
Forever Manchester Connecting Communities	-	100	100	-
Rochdale MBC (Meet Up)	-	200	200	-
Power to Change (CCLORS)	-	-	-	9,930
Power to Change C-19 Trading Income Support	-	-	-	10,459
Groundwork/Comic Relief Community Fund	-	-	-	4,000
Yorkshire Building Society (Meet Up Grant)	-	-	-	1,400
Crook Hill Windfarm Community Fund	-	-	-	5,000
Co-Op Community Fund (Blokes)	-	-	-	2,628
Co-Op Community Fund (Butterworth Hall)	-	-	-	1,695
	<u>-</u>	<u>21,990</u>	<u>21,990</u>	<u>35,112</u>

4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Rental Income Butterworth Hall	13,840	-	13,840	1,385
Rental Income Hare Hill House	10,897	-	10,897	8,862
Hare Hill House Events	6,950	-	6,950	-
Other Rental Income	5,685	-	5,685	90
	<u>37,372</u>	<u>-</u>	<u>37,372</u>	<u>10,337</u>

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

5. Other Income

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Omicron Hospitality & Leisure Grant	2,667	-	2,667	-
National Localised Restrictions Support Grant	-	-	-	1,334
Tier 4 Localised Restrictions Support Grant	-	-	-	2,239
Closed Business Lockdown Grant	-	-	-	4,000
National LRSG (Closed) Addendum Grant	-	-	-	2,096
Restart Grant	-	-	-	8,000
	<u>2,667</u>	<u>-</u>	<u>2,667</u>	<u>17,669</u>

During the period the charity benefitted from a total of £2,667 (2021: £17,669) of Government Grants, received from Rochdale MBC. In accordance with accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (incorporating the Income and Expenditure Accounts)' in the period for which they compensate.

6. Expenditure on Charitable Activities

	Unrestricted Support Costs £	Unrestricted Direct Costs £	Restricted Direct Costs £	Unrestricted Governance Costs £	2022 Total Funds £	2021 Total Funds £
Hare Hill House Meet Up	-	-	12,469	-	12,469	10,615
Hare Hill House	3,418	402	2,539	-	6,359	19,341
Pennine Business						
Tourism Group	-	-	-	-	-	-
Blokes	-	-	2,240	-	2,240	24
Butterworth Hall	-	16,075	-	-	16,075	9,253
Bank Charges	-	-	-	127	127	99
Meetings and Sundry Expenditure	660	2,812	-	13	3,485	2,188
Accountancy Fees	-	-	-	1,040	1,040	990
Depreciation	-	1,010	-	-	1,010	1,263
	<u>4,078</u>	<u>20,299</u>	<u>17,248</u>	<u>1,180</u>	<u>42,805</u>	<u>43,773</u>

Total resources expended are stated after charging:

	2022 £	2021 £
Independent Examination fees	<u>1,040</u>	<u>990</u>

No Trustees were paid any remuneration or expenses during the course of the year (2021: £nil).

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

7. Tangible Fixed Assets

Cost or Valuation	Land & Building £	Furniture & Equipment £	Total £
Cost/Value at 30 th June 2021	351,240	36,505	387,745
Additions	<u>-</u>	<u>-</u>	<u>-</u>
Cost/Value at 30 th June 2022	<u><u>351,240</u></u>	<u><u>36,505</u></u>	<u><u>387,745</u></u>
Accumulated Depreciation			
Accumulated Depreciation at 1 st July 2021	-	31,453	31,453
Depreciation charge for the year	<u>-</u>	<u>1,010</u>	<u>1,010</u>
Accumulated Depreciation at 30 th June 2022	<u><u>-</u></u>	<u><u>32,463</u></u>	<u><u>32,463</u></u>
Net Book Value			
Net Book Value at 30 th June 2022	<u><u>351,240</u></u>	<u><u>4,042</u></u>	<u><u>355,282</u></u>
Net Book Value at 30 th June 2021	<u><u>351,240</u></u>	<u><u>5,052</u></u>	<u><u>356,292</u></u>

8. Debtors

	2022 £	2021 £
Prepayments and Accrued Income	-	-

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	1,040	990

10. Company Status

The charity is limited by guarantee and has no share capital. There are 217 members and the liability of each member in the event of winding up is limited to £1.

11. Related Parties

There were no related party transactions during the year.

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

12. Movement of Funds

	Balance as at 1 July 2021 £	Incoming Resources £	Resources Expended £	Balance as at 30 June 2022 £
Unrestricted Funds:				
Capital Funds	356,292	-	(1,010)	355,282
General Funds	63,434	33,738	(22,204)	74,968
Designated Funds	<u>32,300</u>	<u>7,379</u>	<u>(2,343)</u>	<u>37,336</u>
	<u>452,026</u>	<u>41,117</u>	<u>(25,557)</u>	<u>467,586</u>
Restricted Funds:				
Tim Bobbin Festival	1,396	-	-	1,396
Action Together (Covid-19 Meet Up)	26	-	(26)	-
Yorkshire Building Society (Meet Up)	870	-	(870)	-
Rochdale MBC (Meet Up)	-	200	(200)	-
Places Called Home (Meet Up)	-	5,000	(5,000)	-
Postcode Lottery (Meet Up)	-	15,690	(3,860)	11,830
Arnold Clark Community Fund	-	1,000	(402)	598
Forever Manchester Connecting Communities	-	100	-	100
Forever Manchester (Covid-19 Blokes)	500	-	(500)	-
RMBC Pennines Township Committee (Blokes)	4,232	-	(4,024)	208
Co-Op Community Fund (Blokes)	3,312	-	(529)	2,783
Co-Op Community Fund (Butterworth Hall)	2,288	-	(99)	2,189
Hare Hill House**	32,425	-	(2,539)	29,886
Donations	<u>928</u>	<u>250</u>	<u>-</u>	<u>1,178</u>
	<u>45,977</u>	<u>22,240</u>	<u>(18,049)</u>	<u>50,168</u>
Total Funds	<u>498,003</u>	<u>63,357</u>	<u>(43,606)</u>	<u>517,754</u>

** Includes £2,539 returned to Groundwork from unspent grant funds

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

13. Comparative Information (previous year)

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	<i>Notes</i>			
Income from:				
Donations	2	-	120	120
Charitable activities	3	10,459	24,653	35,112
Other trading activities	4	10,337	-	10,337
Other Income	5	17,669	-	17,669
Investments		<u>57</u>	<u>-</u>	<u>57</u>
Total		<u>38,522</u>	<u>24,773</u>	<u>63,295</u>
Expenditure on:				
Raising funds (fundraising expenses)		-	-	-
Charitable activities	6	26,677	17,096	43,773
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>26,677</u>	<u>17,096</u>	<u>43,773</u>
Net income/(expenditure)		<u>11,845</u>	<u>7,677</u>	<u>19,522</u>
Reconciliation of funds:				
Total funds brought forward		<u>440,181</u>	<u>38,300</u>	<u>478,481</u>
Total funds carried forward	12	<u>452,026</u>	<u>45,977</u>	<u>498,003</u>

MOOREND DEVELOPMENT TRUST

England & Wales - Charity number 1115997

Accounts

Company Registration Number: 04698585
Charity Registration Number: 1115997

MOOREND DEVELOPMENT TRUST LIMITED
(A Company Limited By Guarantee)

TRUSTEES ANNUAL REPORT
and
FINANCIAL STATEMENTS
Year Ended 30 June 2021

MOOREND DEVELOPMENT TRUST LIMITED

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MOOREND DEVELOPMENT TRUST LIMITED

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name	Moorend Development Trust Limited
Charity Number	1115997
Company Number	04698585
Registered Office	Butterworth Hall Community Centre New Street Milnrow Rochdale Lancashire OL16 3PQ
Directors and Trustees	Mr David William Harding Mr John Newton Stanley Dr Bryan Arthur Tenny Mr Nicholas John Andrews Mrs Irene Elizabeth Davidson Mr William George Caygill Cllr John Hartley Mr Peter Thomas Hook Mr Robert Andrew Mitchell (resigned 26/07/2021) Mrs Pauline Ann Mitchell
Secretary	Dr Bryan Arthur Tenny
Independent Examiner	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
Bankers	Virgin Money (Yorkshire Bank) 9-11 Yorkshire Street Rochdale OL16 1JP Lloyds TSB 58 Yorkshire Street Rochdale OL16 1JP HSBC Bank 2 Yorkshire Street Rochdale OL16 1EE Epworth Investment Management Limited 2 nd Floor, 9 Bonhill Street London EC2A 4PE

Annual Report 2021



**MoorEnd is a Community Regeneration Company limited by guarantee.
Company registration no. 04698585
Registered as a Charity number 1115997**

www.moorendtrust.org.uk

INTRODUCTION

Aims/objectives

The aim is to improve social welfare through developing public amenities, increasing educational opportunities, particularly through the arts, and by preserving buildings of historical importance.

Structure, governance and management

MoorEnd Development Trust was set up by local people in March 2003 and is registered as a Company Limited by Guarantee: it is also a registered charity. The Trust is owned by the members, all residents, businesses or community & voluntary groups within the four wards of Pennines Township – Wardle & West Littleborough, Milnrow & Newhey, Smallbridge & Firgrove and Littleborough Lakeside. Membership numbers some 200 people, including businesses, individuals, community groups and other bodies.

As laid down in the Memorandum of Association, the Company's objects are:-

- 1) To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
- 2) The maintenance, improvement or provision of public amenities;
- 3) To promote and advance education for the public benefit, in particular but not exclusively in the arts.
- 4) To promote the preservation and protection of the environment;
- 5) To promote the preservation of buildings or sites of historic or architectural importance;
And such other charitable purposes beneficial to the community as the trustees deem fit.

The members democratically set the direction for the Trust at the Annual General Meeting.

PROJECT REPORTS

Butterworth Hall Community Centre

Because of Covid19, the Hall was closed throughout the 2020-21 financial year except for being used as a collection centre for local charities under the government guidelines.

Pennines and Tim Bobbin Festival

Because of Covid 19, No events were held.

Hare Hill House

Because of Covid19 Restrictions, the House was closed to public events and renovation working parties until after the restrictions were lifted in June. Grants to the House and the groups using the facilities in normal times were: £33,417 An agreement on the draft lease obtained from R.M.B.C. was still being negotiated.

Pennine Business and Tourism Forum

Because of Covid19 restriction, Small Business Saturday was not held.

PEOPLE

The Management Committee/Board of the Trust have spaces for 17 directors: there are currently 8 vacancies:

Irene Davidson	Chairperson & Butterworth Hall Project Champion
Bryan Tenny	Secretary
Nicholas Andrews	Treasurer & Hare Hill House Champion
George Caygill	
David Harding	
Peter Hook	
Pauline Mitchell	
Rob Mitchell	Resigned 26 th July 2021
John Stanley	

Councillor John Hartley Pennines Township Committee nominee.

The Trust has 213 members comprising community & voluntary groups, businesses and individuals. Inclusion of local groups and societies means that the Trust has a sound basis in representing the aims and wishes of local people.

The Staff

The Trust employs no staff.

Accountants	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2LA
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Bankers	Virgin Money (Yorkshire Bank) 9-11 Yorkshire Street Rochdale OL16 1BL Lloyds Bank 58 Yorkshire St. Rochdale OL16 1JP HSBC 2 Yorkshire Street Rochdale OL16 1EE Epworth Investment Management Limited 2nd Floor, 9 Bonhill Street London EC2A 4PE
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FINANCE REPORT

The Accounts have been independently examined and approved by Community Accounting Lancashire C.I.C.

Balance Sheet (abbreviated) at 30 June 2021

	2021		2020	
	£	£	£	£
Fixed Assets				
Tangible Fixed Assets		356,292		357,555
Current Assets				
Debtors		-		-
Cash at Bank and in Hand	142,701		121,916	
CREDITORS: Amounts falling due				
Within one year		(990)		(990)
NET CURRENT ASSETS		141,711		120,926
NET ASSETS		498,003		478,481
FUNDS OF THE CHARITY				
Unrestricted Funds		452,026		440,181
Restricted Funds		45,977		38,300
Total Funds		498,003		478,481

Grants received by the Trust

Crook Hill Windfarm Community Fund	£5,000
Power to Change C-19 Trading Income Support Scheme Grant	£10,459
Yorkshire Building Society Charitable Foundation	£1,400
Co-Op Local Community Fund (Butterworth Hall)	£1,695
Co-Op Local Community Fund (Blokes)	£2,628
Power to Change (CCLORS)	£9,930
Groundwork Trust/Comic Relief Covid-19 Community Fund	£4,000
	£35,112
Rochdale MBC (Covid-19 Government Grants)	£17,669
TOTAL	£52,781

Donations made by the Trust

No donations were made by the Trust.

Public Benefit

Our activities have delivered public benefit by complying with the company's objectives as laid down in its Memorandum of Association. Specifically by providing communal facilities, preserving an historic building and maintaining cultural traditions.

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.



Dr Bryan Arthur Tenny
Secretary/Director

Date Approved: 06/12/2021

MOOREND DEVELOPMENT TRUST LIMITED

TRUSTEES' ANNUAL REPORT *continued*

YEAR ENDED 30 JUNE 2021

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 30 June 2021.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Moorend Development Trust Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law 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 charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 6th of December 2021 and signed on their behalf;



Dr Bryan Arthur Tenny
Director

MOOREND DEVELOPMENT TRUST LIMITED

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF MOOREND DEVELOPMENT TRUST LIMITED

YEAR ENDED 30 JUNE 2021

I report on the accounts for the year ended 30 June 2021 set out on pages 11 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

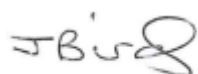
Basis of Independent Examiners Opinion

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 of 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 I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and to 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.



16th March 2022

Miss Jacqueline Bird F.M.A.A.T.

Community Accounting Lancashire C.I.C.

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

MOOREND DEVELOPMENT TRUST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 30 JUNE 2021

	<i>Notes</i>	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Donations	2	-	120	120	4,982
Charitable activities	3	10,459	24,653	35,112	18,577
Other trading activities	4	10,337	-	10,337	40,500
Other Income	5	17,669	-	17,669	10,000
Investments		<u>57</u>	<u>-</u>	<u>57</u>	<u>92</u>
Total		<u>38,522</u>	<u>24,773</u>	<u>63,295</u>	<u>74,151</u>
Expenditure on:					
Raising funds (fundraising expenses)		-	-	-	-
Charitable activities	6	26,677	17,096	43,773	44,759
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>26,677</u>	<u>17,096</u>	<u>43,773</u>	<u>44,759</u>
Net income/(expenditure)		<u>11,845</u>	<u>7,677</u>	<u>19,522</u>	<u>29,392</u>
Reconciliation of funds:					
Total funds brought forward		<u>440,181</u>	<u>38,300</u>	<u>478,481</u>	<u>449,089</u>
Total funds carried forward	12	<u>452,026</u>	<u>45,977</u>	<u>498,003</u>	<u>478,481</u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

Note 13 on page 18 shows comparative information for the year ended 30 June 2020.

MOOREND DEVELOPMENT TRUST LIMITED

BALANCE SHEET

AS AT 30 JUNE 2021

	<i>Notes</i>	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	7		356,292		357,555
CURRENT ASSETS					
Debtors	8	-		-	
Cash at Bank and in Hand		<u>142,701</u>		<u>121,916</u>	
		142,701		121,916	
CREDITORS: Amounts falling due within one year	9	(990)		(990)	
NET CURRENT ASSETS			<u>141,711</u>		<u>120,926</u>
NET ASSETS			<u>498,003</u>		<u>478,481</u>
FUNDS OF THE CHARITY					
Unrestricted Funds			452,026		440,181
Restricted Funds			<u>45,977</u>		<u>38,300</u>
TOTAL FUNDS	12		<u>498,003</u>		<u>478,481</u>

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The balance sheet was approved by the Board of Directors on the 6th of December 2021 and signed on its behalf by:



Dr Bryan Arthur Tenny
Director

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming Resources

All income is recognised once the charity has entitlement to the income.

Grants are credited to revenue on a receivable basis, and Rental Income and Donations are accounted for as received by the charity. All income is allocated to appropriate funds based on the income, and the amount of income receivable can be measured reliably.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

Resources Expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fixed assets

Land and Buildings – measured at fair value.

Furniture and Equipment – initially recorded at cost and depreciated at 20% on a reducing balance basis.

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

2. Income from Donations

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
MoorEnd Trust	-	-	-	3,051
Hare Hill House (Donation Box)	-	120	120	1,931
General Donations	-	-	-	-
	<u>-</u>	<u>120</u>	<u>120</u>	<u>4,982</u>

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Grant Income:				
Power to Change (CCLORS)	-	9,930	9,930	-
Power to Change C-19 Trading Income Support	10,459	-	10,459	-
Groundwork/Comic Relief Community Fund	-	4,000	4,000	-
Yorkshire Building Society (Meet Up Grant)	-	1,400	1,400	-
Action Together	-	-	-	528
RMBC/HMR CCG (Meet Up Grant)	-	-	-	7,425
Forever Manchester (Meet Up Christmas Party)	-	-	-	200
Forever Manchester (Covid-19 Blokes)	-	-	-	500
RMBC Pennines Township Committee (Blokes)	-	-	-	4,294
Crook Hill Windfarm Community Fund **	-	5,000	5,000	-
Co-Op Community Fund (Blokes)	-	2,628	2,628	684
Co-Op Community Fund (Butterworth Hall)	-	1,695	1,695	593
Co-Op Community Fund (Meet Up Grant)	-	-	-	4,341
Charity Aid Foundation	-	-	-	12
	<u>10,459</u>	<u>24,653</u>	<u>35,112</u>	<u>18,577</u>

*** Funds received in this financial year for the Crook Hill Windfarm Community Fund which showed as £5,000 restricted expenditure under Hare Hill House in last years' accounts (year ended 30th June 2020).*

4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Rental Income Butterworth Hall	1,385	-	1,385	18,195
Rental Income Hare Hill House	8,862	-	8,862	10,761
Hare Hill House Events	-	-	-	5,744
Other Rental Income	90	-	90	5,800
	<u>10,337</u>	<u>-</u>	<u>10,377</u>	<u>40,500</u>

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

5. Other Income

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
National Localised Restrictions Support Grant	1,334	-	1,334	-
Tier 4 Localised Restrictions Support Grant	2,239	-	2,239	-
Closed Business Lockdown Grant	4,000	-	4,000	-
National LRSG (Closed) Addendum Grant	2,096	-	2,096	-
Restart Grant	8,000	-	8,000	-
Retail, Hospitality & Leisure Covid-19 Grant	-	-	-	10,000
	<u>17,669</u>	<u>-</u>	<u>17,669</u>	<u>10,000</u>

During the period the charity benefitted from a total of £17,669 of Government Grants, received from Rochdale MBC. In accordance with accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (incorporating the Income and Expenditure Accounts)' in the period for which they compensate.

6. Expenditure on Charitable Activities

	Unrestricted Support Costs £	Unrestricted Direct Costs £	Restricted Direct Costs £	Unrestricted Governance Costs £	2021 Total Funds £	2020 Total Funds £
Hare Hill House Cafe	-	-	-	-	-	-
Hare Hill House Meet Up	-	311	10,304	-	10,615	9,901
Hare Hill House	1,119	11,454	6,768	-	19,341	18,942
Pennine Business						
Tourism Group	-	-	-	-	-	11
Blokes	-	-	24	-	24	711
Butterworth Hall	-	9,253	-	-	9,253	10,310
Bank Charges	-	-	-	99	99	97
Meetings and Sundry Expenditure	45	2,130	-	13	2,188	2,517
Accountancy Fees	-	-	-	990	990	990
Depreciation	-	1,263	-	-	1,263	1,280
	<u>1,164</u>	<u>24,411</u>	<u>17,096</u>	<u>1,102</u>	<u>43,773</u>	<u>44,759</u>

Total resources expended are stated after charging:

	2021 £	2020 £
Independent Examination fees	<u>990</u>	<u>990</u>

No Trustees were paid any remuneration or expenses during the course of the year (2020: £nil).

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

7. Tangible Fixed Assets

Cost or Valuation	Land & Building £	Furniture & Equipment £	Total £
Cost/Value at 30 th June 2020	351,240	36,505	387,745
Additions	-	-	-
Cost/Value at 30 th June 2021	<u>351,240</u>	<u>36,505</u>	<u>387,745</u>
Accumulated Depreciation			
Accumulated Depreciation at 1 st July 2020	-	30,190	30,190
Depreciation charge for the year	-	<u>1,263</u>	<u>1,263</u>
Accumulated Depreciation at 30 th June 2021	<u>-</u>	<u>31,453</u>	<u>31,453</u>
Net Book Value			
Net Book Value at 30 th June 2021	<u>351,240</u>	<u>5,052</u>	<u>356,292</u>
Net Book Value at 30 th June 2020	<u>351,240</u>	<u>6,315</u>	<u>357,555</u>

8. Debtors

	2021	2020
	£	£
Prepayments and Accrued Income	-	-

9. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals	990	990

10. Company Status

The charity is limited by guarantee and has no share capital. There are 213 members and the liability of each member in the event of winding up is limited to £1.

11. Related Parties

There were no related party transactions during the year.

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

12. Movement of Funds

	Balance as at 1 July 2020 £	Incoming Resources £	Resources Expended £	Balance as at 30 June 2021 £
Unrestricted Funds:				
Capital Funds	357,555	-	(1,263)	356,292
General Funds	46,328	38,522	(21,416)	63,434
Designated Funds	<u>36,298</u>	<u>-</u>	<u>(3,998)</u>	<u>32,300</u>
	<u>440,181</u>	<u>38,522</u>	<u>(26,677)</u>	<u>452,026</u>
Restricted Funds:				
Tim Bobbin Festival	1,396	-	-	1,396
Action Together (Covid-19 Meet Up)	528	-	(502)	26
RMBC/HMR CCG (Meet Up Grant)	1,825	-	(1,825)	-
Forever Manchester (Covid-19 Blokes)	500	-	-	500
RMBC Pennines Township Committee (Blokes)	4,256	-	(24)	4,232
Co-Op Community Fund (Blokes)	684	2,628	-	3,312
Co-Op Community Fund (Butterworth Hall)	593	1,695	-	2,288
Co-Op Community Fund (Meet Up Grant)	240	-	(240)	-
Hare Hill House**	27,425	5,000	-	32,425
Donations	853	120	(45)	928
Yorkshire Building Society (Meet Up Grant)	-	1,400	(530)	870
Power to Change (CCLORS)	-	9,930	(9,930)	-
Comic Relief/Groundwork Community Fund	-	4,000	(4,000)	-
Pennine Business and Tourism Group	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>38,300</u>	<u>24,773</u>	<u>(17,096)</u>	<u>45,977</u>
Total Funds	<u>478,481</u>	<u>63,295</u>	<u>(43,773)</u>	<u>498,003</u>

*** Includes funds received for the Crook Hill Windfarm Community Fund (shown as £5,000 restricted expenditure under Hare Hill House in last years' accounts).*

MOOREND DEVELOPMENT TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

13. Comparative Information (previous year)

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	<i>Notes</i>			
Income from:				
Donations	2	4,129	853	4,982
Charitable activities	3	12	18,565	18,577
Other trading activities	4	40,500	-	40,500
Other Income	5	10,000	-	10,000
Investments		<u>92</u>	<u>-</u>	<u>92</u>
Total		<u>54,733</u>	<u>19,418</u>	<u>74,151</u>
Expenditure on:				
Raising funds (fundraising expenses)		-	-	-
Charitable activities	6	29,389	15,370	44,759
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>29,389</u>	<u>15,370</u>	<u>44,759</u>
Net income/(expenditure)		<u>25,344</u>	<u>4,048</u>	<u>29,392</u>
Reconciliation of funds:				
Total funds brought forward		<u>414,837</u>	<u>34,252</u>	<u>449,089</u>
Total funds carried forward	12	<u>440,181</u>	<u>38,300</u>	<u>478,481</u>