

MOSSLEY COMMUNITY ASSOCIATION

England & Wales · Charity number 1140980

Details

Status	Registered
Legal form	Charitable company
Company number	07457867
Registered	2011-03-23
Register	View on the Charity Commission register

Contact

Address	MOSSLEY YOUTH & COMMUNITY CENTRE Roughtown Road Mossley Ashton-Under-Lyne OL5 0SG
Phone	01457832361
Email	admin@mossleycommunitycentre.org.uk
Website	http://mossleycommunitycentre.org.uk

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MOSSLEY AND THE NEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; B) ESTABLISH, OR SECURE THE ESTABLISHMENT, OF A COMMUNITY CENTRE KNOWN AS THE MOSSLEY COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSONS OR BODY) IN FURTHERANCE OF THESE OBJECTS; C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: The main activities of the charity are to run and maintain a community centre to advance education and provide facilities for recreation, arts and leisure with the object of improving the conditions of life for the inhabitants of Mossley and surrounding area.

Classification

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

Geography

- **Area of benefit:** TAMESIDE
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£54,486	£47,914	-	-
2023-12-31	£45,171	£43,340	-	-
2022-12-31	£42,236	£51,997	-	-
2021-12-31	£40,490	£31,417	-	-
2020-12-31	£26,972	£29,095	-	-

Trustees

Name	Role	Appointed
LESLEY ANN BILL	Chair	2012-05-30
CHRISTINE FROST		
Diane Elizabeth Muir		2022-11-09
Elizabeth Southall		2025-07-16
Gary Mark Barton		2022-11-09
Joseph Paul Dowthwaite		2015-05-18
Sally Anne Hamer		2022-11-09
Susan Longden		2025-07-16

MOSSLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 1140980

Accounts

Company registered number 7457867

Registered charity number 1140980

Mossley Community Association

Financial Statements

for the year ending 31st December 2024

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2024

Reference and administrative information

The management committee present their report and unaudited financial statements for the year ending 31st December 2024.

Charity name	Mossley Community Association
Charity Reg	1140980
Company Reg	7457867
Registered Office	Mossley Community Centre Roughtown Road, Mossley Ashton Under Lyne Lancashire OL5 0SGI

Management Committee

Lesley Bill	(Chair)
Diane Muir	(Treasurer)
Christine Frost	(Committee Secretary)
Sally Hamer	
Gary Barton	
Joseph Dowthwaite	
David Coulter	

Principal staff

Angie Taylor, Centre co-ordinator

Independent Examiner

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
M20 3EB

Bankers

The Cooperative Bank
Pie 1 Balloon Street
Manchester
M604EP

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2024

Object and

Activities Objects

The main objects of the charity are to promote the benefit of the inhabitants of Mossley and neighbourhood without distinction of sex, sexual orientation, race, political or religious affiliation or disability. This shall be done by maintaining a community centre to advance education and facilities for recreation, arts and leisure with the object of improving the conditions of life for the inhabitants.

Activities undertaken for public benefit in relation to objects

In planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit and at our Management meetings have organised events to further local community spirit and ensure the Centre offers a well maintained, affordable space to a wide variety of organisations. All requests from the community for use of the Centre are considered providing their activities comply with our objectives

Achievements and Performance and Chair's report

We have had several new groups starting up in the Centre and lots of party bookings. A volunteer started a new Art course which is very popular.

We held several meetings in 2024 with TMBC regarding the lease and exchanged numerous emails. At the start of 2025 we were still no further forward and continue to push TMBC for the lease to be agreed. I would like to thank David and Chris for their many hours spent on the lease.

The events committee have held several fundraising and community events at the Centre during the year. Car Boot sales, Music nights, Easter bunny event, Christmas, afternoon teas, horticultural show etc. Some were to raise funds and other to provide affordable events for local families.

We held a volunteers evening to thank all our center volunteers. More than 60 people attended.

We collaborated with St. Johns Church and held our second Christmas tree festival which was a huge success.

Good Vibrations held 2 fashion shows with the funds raised donated to the Centre. Chris Frost continued to apply for small amounts of funding and was successful in many of these.

We have engaged with the Mossley Reporter and they have given us a very good write up at each event.

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2024

Sue and Rob Longdon have adopted the Centre and continued to give their time and support with repairs and renewals.

I offer my huge thanks to our growing number of volunteers without whom we would not be able to continue the good work of Mossley Community Centre

Financial Review

This year our monthly income increased to pre Covid levels.

Structure Governance and Management

Governing document

Mossley Community Association works to its Articles of Association and Byelaws.

There is a management committee consisting of four honorary officers with the maximum and minimum number of general members of the Management Committee determined by the Company in General Meeting. All the members of the management committee are trustees and they are elected by the membership at the AGM or co-opted by majority vote at a Trustee meeting. One third of Trustees are required to stand for re-election each year. Management meetings take place monthly.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum, not exceeding £1, in the event of a winding-up. The number of guarantees at 31st December 2016 was 12

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2024

Statement of Management Committee responsibilities

The Management Committee is responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial period. Under that law the Management Committee has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Management Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year. In preparing these financial statements the Management Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Management Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Management Committee and signed on its behalf by:

Lesley

.....Lesley Bill (Chair)

27/08/2025

.....Date

Independent examiner's report
to the members of Mossley Community Association

I report on the accounts of the company for the year ended 31 December 2024 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
M20 3EB

Date 27/8/2025

Mossley Community Association
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	3	4,337	-	4,337	7,835
Grants and charitable contracts	4	39,491	7,647	47,138	34,910
Fees and other income	5	2,452	-	2,452	2,117
Investments	-	559	-	559	309
Total income		46,839	7,647	54,486	45,171
Expenditure					
Raising funds		3,125	-	3,125	3,667
Charitable activities	7	35,642	9,147	44,789	39,673
Total expenditure		38,767	9,147	47,914	43,340
Net income/(expenditure) for the year	8	8,072	(1,500)	6,572	1,831
Transfer between funds		-	-	-	-
Net movement in funds for the year		8,072	(1,500)	6,572	1,831
Reconciliation of funds					
Total funds brought forward		38,009	1,500	39,509	37,678
Total funds carried forward		46,081	-	46,081	39,509

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Mossley Community Association
Company number 07457867
Balance sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	12	2,836	2,992
Total fixed assets		2,836	2,992
Current assets			
Debtors	13	330	150
Cash at bank and in hand		58,664	38,170
Total current assets		58,994	38,320
Liabilities			
Creditors: amounts falling due in less than one year	14	(15,749)	(1,803)
Net current assets		43,245	36,517
Total assets less current liabilities		46,081	39,509
Net assets		46,081	39,509
Funds of the charity			
Restricted income funds	15	-	1,500
Unrestricted income funds	16	46,081	38,009
Total charity funds		46,081	39,509

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 18 form part of these accounts.

Approved by the trustees on 16/7/2025 and signed on their behalf by:

Diane Muir (treasurer)

Name

Signed

Diane Muir

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Mossley Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 December 2024 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost, the depreciation rates used are:

Disabled access ramp	20 years
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k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations	4,337	-	4,337	7,835	-	7,835
Total	4,337	-	4,337	7,835	-	7,835

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Action Together - Best Start to Life Manchester Guardian Society	-	7,647	7,647	-	-	-
Room hire and storage	25,984	-	25,984	21,404	-	21,404
Events	8,860	-	8,860	8,763	-	8,763
Centre Groups	4,647	-	4,647	3,243	-	3,243
Total	39,491	7,647	47,138	33,410	1,500	34,910

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

5 Fees and other income

	2024 £	2023 £
Private Hire/Parties	2,422	2,067
Other income	30	50
	2,452	2,117

All income from fees and trading is unrestricted.

Investment income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Income from bank deposits	559	-	559	309	-	309
	559	-	559	309	-	309

All of the charity's investment income arises from money held in interest bearing deposit accounts.
All investment income is unrestricted.

6 Expenditure on raising funds

	Total 2024 £	Total 2023 £
Staging fundraising events	3,125	3,667

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

7 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Centre Groups	2,227	1,367
Project expenditure	7,647	-
Repairs and maintenance of building	846	3,052
Subscriptions and licences	761	799
Staff costs including training	12,806	12,127
Telephone and Internet	1,358	1,026
Utilities, Council Tax and Insurance	12,076	14,355
Cleaning and consumables	5,354	5,299
Depreciation	156	157
Other admin	874	228
Governance costs		
Independent examination	650	625
Other governance costs	34	638
	44,789	39,673
	2024 £	2023 £
Restricted expenditure	9,147	1,130
Unrestricted expenditure	35,642	38,543
	44,789	39,673

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	156	157
Independent examiner's remuneration		
- corporation tax return	50	-
- independent examination	650	625

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	12,567	12,117
Staff expenses, training and recruitment	239	-
	12,806	12,117

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 1 (2023: 1).

The average full time equivalent number of staff employed during the period was 0.54 (2023: 0.54).

The key management personnel of the charity comprise the trustees and the Centre Administrator. The total employee benefits of the key management personnel of the charity were £???? (2023: £12,117).

10 Trustee remuneration and expenses, and related party transactions

One trustee received remuneration of £225 during the year, no other trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: £86).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

12 Tangible Fixed Assets

Cost	Building improvements £	Total £
At 1 January 2024	3,149	3,149
Additions	-	-
Disposals	-	-
At 31 December 2024	3,149	3,149
Depreciation		
At 1 January 2024	157	157
Charge for the year	156	156
Disposals	-	-
At 31 December 2024	313	313
Net book value		
At 31 December 2024	2,836	2,836
At 31 December 2023	2,992	2,992

13 Debtors

	2024 £	2023 £
Trade and grant debtors	250	-
Prepayments and accrued income	80	150
	330	150

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors and accruals	2,968	1,803
Deferred income	12,781	-
	15,749	1,803

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Action Together - Best Start to Life	-	7,647	(7,647)	-	-
The Manchester Guardian	1,500	-	(1,500)	-	-
	1,500	7,647	(9,147)	-	-
Previous reporting period	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
COVID support Grant	1,130	-	(1,130)	-	-
The Manchester Guardian	-	1,500	-	-	1,500
	1,130	1,500	(1,130)	-	1,500

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

16 Analysis of movement in unrestricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General fund	19,895	46,839	(38,767)	(6,124)	21,843
Planned maintenance in 2025	-			6,124	6,124
Maintenance fund including kitchen fund	3,114	-	-	-	3,114
6 months operating costs designated fund	15,000	-	-	-	15,000
	38,009	46,839	(38,767)	-	46,081

Mossley Community Association

Notes to the accounts for the year ended 31 December 2024 (continued)

16 Analysis of movement in unrestricted funds (continued)

Previous reporting period	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>31 December 2023 £</i>
General fund	18,434	43,671	(42,210)	-	19,895
Maintenance designated fund including kitchen fund	3,114	-		-	3,114
6 months operating costs designated fund	15,000	-	-	-	15,000
	36,548	43,671	(42,210)	-	38,009

General fund The free reserves of the charity including funds to supplement specific charitable activity that would not otherwise happen

17 Analysis of net assets between funds

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
Tangible fixed assets	2,836	-	-	2,836
Net current assets/(liabilities)	19,007	24,238	-	43,245
Total	21,843	24,238	-	46,081

Previous reporting period	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	16,903	18,114	1,500	36,517
Total	16,903	18,114	1,500	36,517

Accounts

Company registered number 7457867

Registered charity number 1140980

Mossley Community Association

Financial Statements

for the year ending 31st December 2023

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2023

Reference and administrative information

The management committee present their report and unaudited financial statements for the year ending 31st December 2023.

Charity name	Mossley Community Association
Charity Reg	1140980
Company Reg	7457867
Registered Office	Mossley Community Centre Roughtown Road, Mossley Ashton Under Lyne Lancashire OL5 0SGI

Management Committee

Lesley Bill	(Chair)
Symon Randall	(resigned 26 September 23)
Diane Muir	(Treasurer)
Susan Ash	(resigned 26 September 23)
Christine Frost	(Committee Secretary)
Sally Hamer	
Gary Barton	
Joseph Dowthwaite	
Caroline Rogers	
David Coulter	

Principal staff

Angie Taylor, Centre co-ordinator

Independent Examiner

A S Jenkinson
The Old
Vicarage,
Carrhill Road,
Mossley
OL5 0LB

Bankers

The Cooperative Bank
Pie 1 Balloon Street
Manchester
M604EP

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2023

Object and

Activities Objects

The main objects of the charity are to promote the benefit of the inhabitants of Mossley and neighbourhood without distinction of sex, sexual orientation, race, political or religious affiliation or disability. This shall be done by maintaining a community centre to advance education and facilities for recreation, arts and leisure with the object of improving the conditions of life for the inhabitants.

Activities undertaken for public benefit in relation to objects

In planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit and at our Management meetings have organised events to further local community spirit and ensure the Centre offers a well maintained, affordable space to a wide variety of organisations. All requests from the community for use of the Centre are considered providing their activities comply with our objectives

Achievements and Performance and Chair's report

We have had several new groups starting up in the Centre and lots of party bookings Symon, Caroline and Sue stood down at the AGM. We thanked Sue for her many years as Treasurer of the Centre. Diane Muir took over as treasurer

We held several meetings with TMBC regarding the lease and exchanged numerous emails. At the start of 2024 we were still no further forward and continue to push TMBC for the lease to be agreed. I would like to thank David and Chris for their many hours spent on the lease.

The events committee have held several fundraising and community events at the Centre during the year. Car Boot sales, Music nights, Easter bunny event, Christmas, afternoon teas etc. Some were to raise funds and other to provide affordable events for local families.

We collaborated with St. Johns Church and held our first Christmas tree festival which was a huge success.

We collaborated with town team to hold a craft fair during the lights switch on.

We collaborated with Town Team and Friends of Mossley Park to put on a free for all Coronation event held at the Centre due to the British weather. This was funded by Mossley Town Council.

Good Vibrations held 2 fashion shows with the funds raised donated to the Centre Chris Frost continued to apply for small amounts of funding and was successful in many of these

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2023

The reception ceiling was in very bad repair due to water egress, TMBC renewed the roof and ceiling to this area.

We have engaged with the Mossley Reporter and they have given us a very good write up at each event.

Sue and Rob Longdon have adopted the Centre and done many repairs and renewals including a new disabled ramp at the rear fire entrance.

I offer my huge thanks to all our volunteers without whom we would not be able to continue the good work of Mossley Community Centre.

Financial Review

This year our monthly income increased to pre Covid levels.

Structure Governance and Management

Governing document

Mossley Community Association works to its Articles of Association and Byelaws. There is a management committee consisting of four honorary officers with the maximum and minimum number of general members of the Management Committee determined by the Company in General Meeting. All the members of the management committee are trustees and they are elected by the membership at the AGM or co-opted by majority vote at a Trustee meeting. One third of Trustees are required to stand for re-election each year. Management meetings take place monthly.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum, not exceeding £1, in the event of a winding-up. The number of guarantees at 31st December 2016 was 12

Mossley Community Association

Report of the Management Committee for the year ending 31 December 2023

Statement of Management Committee responsibilities

The Management Committee is responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial period. Under that law the Management Committee has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Management Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year. In preparing these financial statements the Management Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Management Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Management Committee and signed on its behalf by:

.....Lesley Bill (Chair)

.....Date

Independent examiner's report
to the members of Mossley Community Association

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

Date

Mossley Community Association
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	3	7,835	-	7,835	5,277
Grants and charitable contracts	4	33,410	1,500	34,910	33,780
Fees and other income	5	2,117	-	2,117	3,139
Investments	-	309	-	309	40
Total income		43,671	1,500	45,171	42,236
Expenditure					
Raising funds		3,667	-	3,667	1,246
Charitable activities	7	38,543	1,130	39,673	50,750
Total expenditure		42,210	1,130	43,340	51,996
Net income/(expenditure) for the year	9	1,461	370	1,831	(9,760)
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,461	370	1,831	(9,760)
Reconciliation of funds					
Total funds brought forward		36,548	1,130	37,678	47,438
Total funds carried forward		38,009	1,500	39,509	37,678

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Mossley Community Association
Company number 07457867
Balance sheet as at 31 December 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	14	2,992	-
Total fixed assets		2,992	-
Current assets			
Debtors	15	150	-
Cash at bank and in hand		38,170	37,678
Total current assets		38,320	37,678
Liabilities			
Creditors: amounts falling due in less than one year	16	(1,803)	-
Net current assets		36,517	37,678
Total assets less current liabilities		39,509	37,678
Net assets		39,509	37,678
Funds of the charity			
Restricted income funds	17	1,500	1,130
Unrestricted income funds	18	38,009	36,548
Total charity funds		39,509	37,678

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 18 form part of these accounts.

Approved by the trustees on and signed on their behalf by:

Name

Signed

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Mossley Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost, the depreciation rates used are:

Disabled access ramp	20 years
----------------------	----------

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations	7,835	-	7,835	5,277	-	5,277
Total	7,835	-	7,835	5,277	-	5,277

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Government COVID support grant	-	-	-	-	2,667	2,667
Albert Hunt Trust	-	-	-	2,500	-	2,500
Jigsaw	-	-	-	500	-	500
Forever Manchester	-	-	-	100	-	100
Manchester Guardian Society	-	1,500	1,500	-	-	-
TMBC	-	-	-	844	-	844
Room hire and storage	21,404	-	21,404	20,086	-	20,086
Events	8,763	-	8,763	3,507	-	3,507
Centre Groups	3,243	-	3,243	3,576	-	3,576
Total	33,410	1,500	34,910	31,113	2,667	33,780

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

5 Fees and other income

	2023 £	2022 £
Private Hire/Parties	2,067	3,134
Other income	50	5
	2,117	3,139

All income from fees and trading is unrestricted.

Investment income

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Income from bank deposits	309	-	309	40	-	40
	309	-	309	40	-	40

All of the charity's investment income arises from money held in interest bearing deposit accounts.
All investment income is unrestricted.

6 Expenditure on raising funds

	Total 2023 £	Total 2022 £
Staging fundraising events	3,667	1,246

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

7 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Centre Groups	1,367	3,122
Publicity	-	64
Repairs and maintenance of building	3,052	12,557
Subscriptions and licences	799	906
Staff costs including training	12,127	11,048
Telephone and Internet	1,026	-
Utilities, Council Tax and Insurance	14,355	14,187
Cleaning and consumables	5,299	6,715
Depreciation	157	-
Other admin	228	1,088
Governance costs		
Independent examination	625	1,063
Other governance costs	638	-
	39,673	50,750
	2023 £	2022 £
Restricted expenditure	1,130	1,537
Unrestricted expenditure	38,543	49,213
	39,673	50,750

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	-	-
- independent examination	625	625

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	12,117	11,048
	12,117	11,048

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 1 (2022: 1).

The average full time equivalent number of staff employed during the period was 0.54 (2022: 0.54).

The key management personnel of the charity comprise the trustees and the Centre Administrator. The total employee benefits of the key management personnel of the charity were £12,117 (2022: £11,048).

11 Trustee remuneration and expenses, and related party transactions

One trustee received remuneration of £86 during the year, no other trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

Aggregate donations from related parties were £nil (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Government COVID support	-	2,667
	-	2,667

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

14 Investments

Cost	Building improvements £	Total £
At 1 January 2023	-	-
Additions	3,149	3,149
Disposals	-	-
At 31 December 2023	3,149	3,149
Depreciation		
At 1 January 2023	-	-
Charge for the year	157	157
Disposals	-	-
At 31 December 2023	157	157
Net book value		
At 31 December 2023	2,992	2,992
At 31 December 2022	-	-

15 Debtors

	2023 £	2022 £
Trade and grant debtors		-
Prepayments and accrued income	150	-
	150	-

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors and accruals	1,803	-
	1,803	-

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
COVID support Grant	1,130	-	(1,130)	-	-
The Manchester Guardian	-	1,500	-	-	1,500
	1,130	1,500	(1,130)	-	1,500
Previous reporting period	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2023 £</i>
COVID support Grant	-	2,667	(1,537)	-	1,130
	-	2,667	(1,537)	-	1,130

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

18 Analysis of movement in unrestricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General fund	18,434	43,671	(42,210)	-	19,895
Maintenance fund including kitchen fund	3,114	-	-	-	3,114
6 months operating costs designated fund	15,000	-	-	-	15,000
	36,548	43,671	(42,210)	-	38,009

Mossley Community Association

Notes to the accounts for the year ended 31 December 2023 (continued)

18 Analysis of movement in unrestricted funds (continued)

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	31 December 2022 £
General fund	18,125	309		-	18,434
Maintenance designated fund including kitchen fund	14,128	-	(11,014)	-	3,114
6 months operating costs designated fund	15,000	-	-	-	15,000
	47,253	309	(11,014)	-	36,548

General fund The free reserves of the charity including funds to supplement specific charitable activity that would not otherwise happen

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	2,992	-	-	2,992
Net current assets/(liabilities)	16,903	18,114	1,500	36,517
Total	19,895	18,114	1,500	39,509

Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	18,434	18,114	1,130	37,678
Total	18,434	18,114	1,130	37,678

Accounts

Company registered number 7457867
Registered charity number 1140980

Mossley Community Association

Financial Statements

for the year ending 31st December 2022

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

The Management Committee presents its report and unaudited financial statements for the year ending 31st December 2022

Reference and Administrative Information

Charity name	Mossley Community Association
Charity Registration Number	1140980
Company Registration Number	7457867
Registered Office	Mossley Community Centre Roughtown Road, Mossley Ashton Under Lyne Lancashire OL5 0SG1

Management Committee

Lesley Bill (Chair)
Symon Randall (Vice chair)
Susan Ash (Treasurer)
Christine Frost (Committee Secretary)
Joseph Douthwaite
David Coulter
Caroline Rogers
Diane Muir (appointed October 2022)
Sally Hamer (appointed October 2022)
Gary Barton (appointed October 2022)
Janice Taylor (resigned July 2022)
Paul Taylor (resigned July 2022)
Maxine Kidd (resigned June 2022)

Principal staff

Angie Taylor, Centre co-ordinator

Independent Examiner

A S Jenkinson
The Old Vicarage,
Carrhill Road,
Mossley
OL5 0LB

Bankers

The Cooperative Bank Plc
1 Balloon Street
Manchester
M60 4EP

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Object and Activities

Objects

The main objects of the charity are to promote the benefit of the inhabitants of Mossley and neighbourhood without distinction of sex, sexual orientation, race, political or religious affiliation or disability. This shall be done by maintaining a community centre to advance education and facilities for recreation, arts and leisure with the object of improving the conditions of life for the inhabitants.

Activities undertaken for public benefit in relation to objects

In planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit and at our Management meetings have organised events to further local community spirit and ensure the Centre offers a well maintained, affordable space to a wide variety of organisations. All requests from the community for use of the Centre are considered providing their activities comply with our objectives

Achievements and Performance and Chair's report

This was our first full year of operating since the Covid lockdowns.

We have had several new groups starting up in the Centre and lots of party bookings

At the AGM we welcomed three new trustees, Dianne Muir, Sally Hamer and Gary Barton.

Janice and Paul Taylor stood down at the AGM

We held several meetings with TMBC regarding the lease and exchanged numerous emails. At the start of 2023 we were still no further forward and continue to push TMBC for the lease to be agreed

The events committee have held several fundraising and community events at the Centre during the year. Car Boot sales, Music nights, Easter bunny event, Halloween, Christmas, afternoon teas etc. Some were to raise funds and others to provide affordable events for local families.

Good Vibrations held 2 fashion shows with the funds raised to go to the kitchen refit and Angie Taylor held two Christmas Wreath Making sessions, which have now become a very popular annual event.

We collaborated with the Town Team and Friends of Mossley Park to put on a Jubilee event in Mossley Park, with everything free. This was funded by Mossley Town Council.

We got various funding to help with our kitchen refit. Craig Holden offered to put together a project plan and costings for us, and also recruited trades people he knew to help with electrics, plastering, plumbing, etc., for free or reduced costs. Paul Taylor and volunteers stripped the kitchen and built a brand new one with the funds.

We held a lunch for all the volunteers who helped with the refit and this was cooked in our new kitchen by Gary Barton

Chris Frost continued to apply for small amounts of funding and was successful in many of these and we would like to thank Cornerstone Church, Enterprise Rent a Car, Jigsaw Housing, Forever Manchester, Ecclesiastical Insurance, Albert Hunt Trust, Dukinfield Rotary Club.

We had to cancel the Horticultural Show as the ceiling in the annex collapsed. This was renewed by TMBC.

Towards the end of the year we were made aware that our gas and electric bills were due to increase quite dramatically. We received some government funding towards this.

We have engaged with the Mossley Reporter and they have given us a very good write up at each event

I offer my huge thanks to all our volunteers without whom we would not be able to continue the good work of Mossley Community Centre

Mossley Community Association

Report of the Management Committee for the year ending 31st December 2022

Financial Review

This year our monthly income gradually increased to almost pre Covid levels. However the significant increase in our energy costs in 2022, and with further rises expected in 2023, is reflected in the increase in our expenditure over the previous year.

Structure Governance and Management

Governing document

Mossley Community Association works to its Articles of Association and Byelaws.

There is a management committee consisting of four honorary officers with the maximum and minimum number of general members of the Management Committee determined by the Company in General Meeting. All the members of the management committee are trustees and they are elected by the membership at the AGM or co-opted by majority vote at a Trustee meeting. One third of Trustees are required to stand for re-election each year. Management meetings take place monthly.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum, not exceeding £1, in the event of a winding-up. The number of guarantees at 31st December 2016 was 12

Statement of Management Committee responsibilities

The Management Committee is responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial period. Under that law the Management Committee has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Management Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year. In preparing these financial statements the Management Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Management Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Management Committee and signed on its behalf by:

..... Lesley Bill (Chair)

..... Date

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Independent Examiner's Report to the Trustees of Mossley Community Association

I report on the accounts of the company and charity which are set out on pages 6 to 11 following this report.

Respective responsibilities of trustees and examiner

The directors/trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act; and section 386 of the Companies Act 2006
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- 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.

A S Jenkinson FCCA (Fellow of the Association of Chartered and Certified Accountants)
The Old Vicarage Carrhill Road Mossley OL5 0BL

Date: 26 May 2023

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Mossley Community Association				
Annual accounts for the period				
Period start date	01-Jan-22	To	Period end date	31-Dec-22

Statement of financial activities

	Notes	Unrestricted funds	Restricted income funds	Designated Funds	Total funds	Prior year funds
		£	£	£	£	£
<u>Incoming resources</u>	2					
Donations		£5,276			£5,276	£1,822
Grants (including Covid support grant of £2,667)		£2,981	£3,630		£6,611	£18,515
Fees and other income		£30,309			£30,309	£20,143
Bank interest		£40			£40	£10
Total		£38,606	£3,630	£0	£42,236	£40,490
<u>Resources expended</u>	3					
Raising funds						
Charitable activities per bank and petty cash spend		£48,367	£3,630		£51,997	£31,417
Total		£48,367	£3,630	£0	£51,997	£31,417
<u>Net income/(expenditure) before other items</u>		-£9,761	£0	£0	-£9,761	£9,073
Sundry adjustments relating to		£0			£0	£1,662
<u>Net income/(expenditure) after adjustment</u>		-£9,761	£0	£0	-£9,761	£10,735
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
<u>Net movement in funds</u>		-£9,761	£0	£0	-£9,761	£10,735
<u>Reconciliation of funds:</u>		-£9,761		£0	£0	£0
Total funds brought forward		£47,438			£47,438	£36,703
Total funds carried forward		£37,678	£0	£0	£37,678	£47,438

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	Total this year £	Total last year £
<u>Fixed assets</u>						
Intangible assets					£0	£0
Tangible assets					£0	£0
Heritage assets					£0	£0
Investments					£0	£0
Total fixed assets		£0	£0	£0	£0	£0
<u>Current assets</u>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£37,678	£0	£0	£37,678	£47,438
Total current assets		£37,678	£0	£0	£37,678	£47,438
<u>Creditors: amounts falling due within one year</u>	5		£0	£0	£0	
Net current assets/(liabilities)		£37,678	£0	£0	£37,678	£47,438
Assets less current liabilities		£37,678	£0	£0	£37,678	£47,438
<u>Creditors: amounts falling due after one year</u>					£0	£0
Provisions for liabilities		£0	£0	£0	£0	£0
Total net assets or liabilities		£37,678	£0	£0	£37,678	£47,438
<u>Funds of the Charity</u>						
Designated funds	6	£18,114		£0	£18,114	£29,128
Restricted income funds		£1,130	£0		£1,130	£185
Unrestricted funds		£18,434			£18,434	£18,125
Prior year adjustment						
Total funds		£37,678	£0	£0	£37,678	£47,438

Note excludes 2021 accounting accrual of £570

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Section	Notes to the accounts	(cont)				
Note 2	Analysis of income					
		Unrestricted funds	Restricted income funds		Total funds	Prior year
	Analysis				£	£
Donations & Grants	Donations					
	Good Vibrations	560			560	-
	Dukinfield Rotary club	250			250	-
	Ecclesiastical donation	917			917	250
	Other	874			874	248
	Jigsaw	300				
	GV fashion show	300				
	Go fund me donation	576				
	Chris Frost appeal	-			-	724
	Mossley Town Council	-			-	600
	Enterprise rent a car	1,500			1,500	
	Total Donations	5,276			5,276	1,822
	Grants					
	Government support grant (Corona virus)	2,667			2,667	17,015
	Albert Hunt trust	2,500			2,500	
	Jigsaw	500			500	
	Forever Manchester	100			100	
	Action Together				-	1,500
	TMBC	844			844	-
	Total Grants	6,611	-		6,611	18,515
Other trading activities:						
	Income from room hire & storage	20,086			20,086	15,982
	Income arising from events	3,507			3,507	2,637
	Income arising from Centre Groups	3,576			3,576	1,466
	income arising from private hire / parties	3,134			3,134	
	Sundry income	5			5	57
	Total	30,308			30,308	20,143
	Interest income	40			40	10
	Dividend income				-	-
	Rental and leasing income				-	-
	Total	40			40	10
TOTAL INCOME		42,236	-		42,236	40,490

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Section	Notes to the accounts	(cont)				
Note 3 Analysis of expenditure						
		Unrestricted funds	Restricted income funds		Total funds	Prior year
Note 3.1	Analysis				£	£
Expenditure on Raising funds	Staging fundraising events	1,246			1,246	1,001
		-	-	-	-	-
	Total expenditure on raising funds	1,246	-	-	1,246	1,001
Expenditure on charitable activities	Project expenditure	-	-	-	-	-
	Centre groups	3,122	-	-	3,122	2,215
	Publicity costs	64		-	64	219
			-	-	-	-
	Total expenditure on charitable activities	3,186	-	-	3,186	2,434
Separate material item of expense	Repair maintenance & improvements to the building	3,534	-	-	3,534	2,700
	Subscription & licenses	906			906	433
	Staff costs including training	11,048	-	-	11,048	10,409
	Utilities & Council tax & Insurance	14,187	-	-	14,187	7,087
	Cleaning and consumables	6,715	-	-	6,715	5,414
	Total material item expenditure	36,391	-	-	36,391	26,043
Other						
	Other administration costs	1,088	-	-	1,088	1,707
	Governance (INCLUDES INDEPENDENT EXAMINERS FEE £570)	1,063	-	-	1,063	774
	Independent examiners fee 2020 (accrual reversal)		-	-	-	543
	Capital spend				-	-
	Buildings improvements	9,024		-	9,024	-
	Total other expenditure	11,175	-	-	11,175	1,938
Total expenditure all categories		51,997	-	-	51,997	31,417

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Notes to the accounts				
Note 3.2 Paid employees				
		<u>Current</u>	<u>Prior</u>	
		£	£	
Salaries and wages		11,048	10,362	
Social security costs		-	-	
Pension costs (defined contribution scheme)				
Other employee benefits (training)		-	47	
Total staff costs		11,048	10,409	
		<u>Current</u>	<u>Prior</u>	
Note 3.3 Average head count in the year		Number	Number	
The parts of the charity in which the employees work	Fundraising	-	-	
	Charitable Activities	-	-	
	Governance	-	-	
	Other	0.54	0.54	
Total		0.54	0.54	
Note 3.4 Corporation tax				
The charity is exempt from tax on income and gains falling within S505 of ICTA 1998 or section 256 of the taxation of chargeable gains act 1992 to the extent that these are applied to its charitable objects				
		<u>Current</u>	<u>Prior</u>	
Note 3.5 Trustees expenses and remuneration				
	Unlocking and locking	£480	£74	
	Trustee with the highest re-imbursed expense claims (exc lock ups)	£202	£992	
	All other Trustee re-imbursed expense claims	£269	£12	
Total		£951	£1,078	
No Trustee had any material interest in any transaction relating to the associations affairs, either directly or via a third party				

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2022

Notes to the Accounts continued

Note 4 **Cash at bank and in hand**

Short term deposits
Cash at bank and on hand
Total

<u>Current</u>	<u>Prior</u>
nil	nil
<u>£37,678</u>	<u>£47,438</u>
<u>£37,678</u>	<u>£47,438</u>

Total

Note 5 **Creditors and accruals**

Trade creditors
Accounting accruals
Deposits held on behalf of third parties

Total

Amounts falling due within one year		Amounts falling due after more than one year	
<u>Current</u>	<u>Prior</u>	<u>Current</u>	<u>Prior</u>
£600	£570		
n/a	n/a		
£600	£570	-	-

2022 accrual is excluded from the accounts which are prepared on a cash basis
but are shown here for completeness

Note 6 **Designated fund**

Maintenance fund including kitchen fund
6 months operating costs designated fund
Totals

1 January	Transfers In	Transfers Out	Adjustment	31 December
£14,128		£11,014		£3,114
£15,000				£15,000
£29,128				£18,114

Note 7 **Lease commitments**

The lease expired on 31st December 2019
A rollover provision applies to the lease agreement

	<u>Current</u>		<u>Prior</u>
1 year or less	1		1
2 to 5 years			

Independent Examiners Report to the Trustees of Mossley Community Association

I report on the accounts of the company and charity which are set out on pages 1 to 7 following this report.

Respective responsibilities of trustee and examiner

The directors/trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the Charities Act; and section 386 of the Companies Act 2006
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

A S Jenkinson FCCA (Fellow of the Association of Chartered and Certified Accountants)

The Old Vicarage Carrhill Road Mossley OL5 0BL

Dated 26 May 2023

Mossley Community Association				
Annual accounts for the period				
Period start date	01-Jan-22	To	Period end date	31-Dec-22

Statement of financial activities

	Notes	Unrestricted funds	Restricted income funds	Designated Funds	Total funds	Prior year funds
		£	£	£	£	£
<u>Incoming resources</u>	2					
Donations		£5,276			£5,276	£1,822
Grants (including Covid support grant of £2,667)		£2,981	£3,630		£6,611	£18,515
Fees and other income		£30,309			£30,309	£20,143
Bank interest		£40			£40	£10
Total		£38,606	£3,630	£0	£42,236	£40,490
<u>Resources expended</u>	3					
Raising funds						
Charitable activities per bank and petty cash spend		£48,367	£3,630		£51,997	£31,417
Total		£48,367	£3,630	£0	£51,997	£31,417
<u>Net income/(expenditure) before other items</u>		-£9,761	£0	£0	-£9,761	£9,073
Sundry adjustments relating to		£0			£0	£1,662
<u>Net income/(expenditure) after adjustment</u>		-£9,761	£0	£0	-£9,761	£10,735
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
Net movement in funds		-£9,761	£0	£0	-£9,761	£10,735
Reconciliation of funds:		-£9,761		£0	£0	£0
Total funds brought forward		£47,438			£47,438	£36,703
Total funds carried forward		£37,678	£0	£0	£37,678	£47,438

Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	Total this year £	Total last year £
<u>Fixed assets</u>						
Intangible assets					£0	£0
Tangible assets					£0	£0
Heritage assets					£0	£0
Investments					£0	£0
Total fixed assets		£0	£0	£0	£0	£0
<u>Current assets</u>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£37,678	£0	£0	£37,678	£47,438
Total current assets		£37,678	£0	£0	£37,678	£47,438
<u>Creditors: amounts falling due within one year</u>						
	5		£0	£0	£0	
Net current assets/(liabilities)		£37,678	£0	£0	£37,678	£47,438
Assets less current liabilities		£37,678	£0	£0	£37,678	£47,438
<u>Creditors: amounts falling due after one year</u>						
Provisions for liabilities		£0	£0	£0	£0	£0
Total net assets or liabilities		£37,678	£0	£0	£37,678	£47,438
<u>Funds of the Charity</u>						
Designated funds	6	£18,114		£0	£18,114	£29,128
Restricted income funds		£1,130	£0		£1,130	£185
Unrestricted funds		£18,434			£18,434	£18,125
Prior year adjustment						
Total funds		£37,678	£0	£0	£37,678	£47,438

Note excludes 2021 accounting accrual of £570

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Section	Notes to the accounts	(cont)			
Note 2	Analysis of income				
		Unrestricted funds	Restricted income funds	Total funds	Prior year
	Analysis			£	£
Donations & Grants	Donations				
	Good Vibrations	560		560	-
	Dukinfield Rotary club	250		250	-
	Ecclesiastical donation	917		917	250
	Other	874		874	248
	Jigsaw	300			
	GV fashion show	300			
	Go fund me donation	576			
	Chris Frost appeal	-		-	724
	Mossley Town Council	-		-	600
	Enterprise rent a car	1,500		1,500	
	Total Donations	5,276		5,276	1,822
	Grants				
	Government support grant (Corona virus)	2,667		2,667	17,015
	Albert Hunt trust	2,500		2,500	
	Jigsaw	500		500	
	Forever Manchester	100		100	
	Action Together			-	1,500
	TMBC	844		844	-
	Total Grants	6,611	-	6,611	18,515
Other trading activities:	Income from room hire & storage	20,086		20,086	15,982
	Income arising from events	3,507		3,507	2,637
	Income arising from Centre Groups	3,576		3,576	1,466
	income arising from private hire / parties	3,134		3,134	
	Sundry income	5		5	57
	Total	30,308		30,308	20,143
	Interest income	40		40	10
	Dividend income			-	-
	Rental and leasing income			-	-
	Total	40		40	10
TOTAL INCOME		42,236	-	42,236	40,490

Section	Notes to the accounts	(cont)				
Note 3 Analysis of expenditure						
		Unrestricted funds	Restricted income funds		Total funds	Prior year
Note 3.1	Analysis				£	£
Expenditure on Raising funds	Staging fundraising events	1,246			1,246	1,001
		-	-	-	-	-
	Total expenditure on raising funds	1,246	-	-	1,246	1,001
Expenditure on charitable activities	Project expenditure	-	-	-	-	-
	Centre groups	3,122	-	-	3,122	2,215
	Publicity costs	64		-	64	219
			-	-	-	-
	Total expenditure on charitable activities	3,186	-	-	3,186	2,434
Separate material item of expense	Repair maintenance & improvements to the building	3,534	-	-	3,534	2,700
	Subscription & licenses	906			906	433
	Staff costs including training	11,048	-	-	11,048	10,409
	Utilities & Council tax & Insurance	14,187	-	-	14,187	7,087
	Cleaning and consumables	6,715	-	-	6,715	5,414
	Total material item expenditure	36,391	-	-	36,391	26,043
Other						
	Other administration costs	1,088	-	-	1,088	1,707
	Governance (INCLUDES INDEPENDENT EXAMINERS FEE £570)	1,063	-	-	1,063	774
	Independent examiners fee 2020 (accrual reversal)		-	-	-	543
	Capital spend				-	-
	Buildings improvements	9,024		-	9,024	-
	Total other expenditure	11,175	-	-	11,175	1,938
Total expenditure all categories		51,997	-	-	51,997	31,417

Notes to the accounts				
Note 3.2 Paid employees				
		<u>Current</u>	<u>Prior</u>	
		£	£	
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Social security costs		-	-	
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Other employee benefits (training)		-	47	
Total staff costs		11,048	10,409	
		<u>Current</u>	<u>Prior</u>	
Note 3.3 Average head count in the year		Number	Number	
The parts of the charity in which the employees work	Fundraising	-	-	
	Charitable Activities	-	-	
	Governance	-	-	
	Other	0.54	0.54	
Total		0.54	0.54	
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	All other Trustee re-imbursed expense claims	£269	£12	
	Total	£951	£1,078	
No Trustee had any material interest in any transaction relating to the associations affairs, either directly or via a third party				

Note 4 Cash at bank and in hand

Short term deposits
Cash at bank and on hand
Total

<u>Current</u>	<u>Prior</u>
nil	nil
<u>£37,678</u>	<u>£47,438</u>
£37,678	£47,438

Total

Note 5 Creditors and accruals

Trade creditors
Accounting accruals
Deposits held on behalf of third parties

Amounts falling due within one year		Amounts falling due after more than one year	
<u>Current</u>	<u>Prior</u>	<u>Current</u>	<u>Prior</u>
£600	£570		
n/a	n/a		
Total	£600	£570	-

2022 accrual is excluded from the accounts which are prepared on a cash basis
but are shown here for completeness

Note 6 Designated fund

Maintenance fund including kitchen fund
6 months operating costs designated fund
Totals

1 January	Transfers In	Transfers Out	Adjustment	31 December
£14,128		£11,014		£3,114
£15,000				£15,000
£29,128				£18,114

Note 7 Lease commitments

The lease expired on 31st December 2019
A rollover provision applies to the lease agreement

	<u>Current</u>		<u>Prior</u>
1 year or less	1		1
2 to 5 years			

Independent Examiners Report to the Trustees of Mossley Community Association

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Basis of independent examiner's statement

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Independent examiner's statement

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

A S Jenkinson FCCA (Fellow of the Association of Chartered and Certified Accountants)

The Old Vicarage Carrhill Road Mossley OL5 0BL

Dated 26 May 2023

Mossley Community Association				
Annual accounts for the period				
Period start date	01-Jan-22	To	Period end date	31-Dec-22

Statement of financial activities

	Notes	Unrestricted funds	Restricted income funds	Designated Funds	Total funds	Prior year funds
		£	£	£	£	£
<u>Incoming resources</u>	2					
Donations		£5,276			£5,276	£1,822
Grants (including Covid support grant of £2,667)		£2,981	£3,630		£6,611	£18,515
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Total		£38,606	£3,630	£0	£42,236	£40,490
<u>Resources expended</u>	3					
Raising funds						
Charitable activities per bank and petty cash spend		£48,367	£3,630		£51,997	£31,417
Total		£48,367	£3,630	£0	£51,997	£31,417
<u>Net income/(expenditure) before other items</u>		-£9,761	£0	£0	-£9,761	£9,073
Sundry adjustments relating to		£0			£0	£1,662
<u>Net income/(expenditure) after adjustment</u>		-£9,761	£0	£0	-£9,761	£10,735
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
Net movement in funds		-£9,761	£0	£0	-£9,761	£10,735
Reconciliation of funds:		-£9,761		£0	£0	£0
Total funds brought forward		£47,438			£47,438	£36,703
Total funds carried forward		£37,678	£0	£0	£37,678	£47,438

Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	Total this year £	Total last year £
<u>Fixed assets</u>						
Intangible assets					£0	£0
Tangible assets					£0	£0
Heritage assets					£0	£0
Investments					£0	£0
Total fixed assets		£0	£0	£0	£0	£0
<u>Current assets</u>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£37,678	£0	£0	£37,678	£47,438
Total current assets		£37,678	£0	£0	£37,678	£47,438
<u>Creditors: amounts falling due within one year</u>						
	5		£0	£0	£0	
Net current assets/(liabilities)		£37,678	£0	£0	£37,678	£47,438
Assets less current liabilities		£37,678	£0	£0	£37,678	£47,438
<u>Creditors: amounts falling due after one year</u>						
Provisions for liabilities		£0	£0	£0	£0	£0
Total net assets or liabilities		£37,678	£0	£0	£37,678	£47,438
<u>Funds of the Charity</u>						
Designated funds	6	£18,114		£0	£18,114	£29,128
Restricted income funds		£1,130	£0		£1,130	£185
Unrestricted funds		£18,434			£18,434	£18,125
Prior year adjustment						
Total funds		£37,678	£0	£0	£37,678	£47,438

Note excludes 2021 accounting accrual of £570

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Section	Notes to the accounts	(cont)			
Note 2	Analysis of income				
		Unrestricted funds	Restricted income funds	Total funds	Prior year
	Analysis			£	£
Donations & Grants	Donations				
	Good Vibrations	560		560	-
	Dukinfield Rotary club	250		250	-
	Ecclesiastical donation	917		917	250
	Other	874		874	248
	Jigsaw	300			
	GV fashion show	300			
	Go fund me donation	576			
	Chris Frost appeal	-		-	724
	Mossley Town Council	-		-	600
	Enterprise rent a car	1,500		1,500	
	Total Donations	5,276		5,276	1,822
	Grants				
	Government support grant (Corona virus)	2,667		2,667	17,015
	Albert Hunt trust	2,500		2,500	
	Jigsaw	500		500	
	Forever Manchester	100		100	
	Action Together			-	1,500
	TMBC	844		844	-
	Total Grants	6,611	-	6,611	18,515
Other trading activities:	Income from room hire & storage	20,086		20,086	15,982
	Income arising from events	3,507		3,507	2,637
	Income arising from Centre Groups	3,576		3,576	1,466
	income arising from private hire / parties	3,134		3,134	
	Sundry income	5		5	57
	Total	30,308		30,308	20,143
	Interest income	40		40	10
	Dividend income			-	-
	Rental and leasing income			-	-
	Total	40		40	10
TOTAL INCOME		42,236	-	42,236	40,490

Section	Notes to the accounts	(cont)				
Note 3 <i>Analysis of expenditure</i>						
		Unrestricted funds	Restricted income funds		Total funds	Prior year
Note 3.1	Analysis				£	£
Expenditure on Raising funds	Staging fundraising events	1,246			1,246	1,001
		-	-	-	-	-
	Total expenditure on raising funds	1,246	-	-	1,246	1,001
Expenditure on charitable activities	Project expenditure	-	-	-	-	-
	Centre groups	3,122	-	-	3,122	2,215
	Publicity costs	64		-	64	219
			-	-	-	-
	Total expenditure on charitable activities	3,186	-	-	3,186	2,434
Separate material item of expense	Repair maintenance & improvements to the building	3,534	-	-	3,534	2,700
	Subscription & licenses	906			906	433
	Staff costs including training	11,048	-	-	11,048	10,409
	Utilities & Council tax & Insurance	14,187	-	-	14,187	7,087
	Cleaning and consumables	6,715	-	-	6,715	5,414
	Total material item expenditure	36,391	-	-	36,391	26,043
Other						
	Other administration costs	1,088	-	-	1,088	1,707
	Governance (INCLUDES INDEPENDENT EXAMINERS FEE £570)	1,063	-	-	1,063	774
	Independent examiners fee 2020 (accrual reversal)		-	-	-	543
	Capital spend				-	-
	Buildings improvements	9,024		-	9,024	-
	Total other expenditure	11,175	-	-	11,175	1,938
Total expenditure all categories		51,997	-	-	51,997	31,417

Notes to the accounts				
Note 3.2 Paid employees				
		<u>Current</u>	<u>Prior</u>	
		£	£	
Salaries and wages		11,048	10,362	
Social security costs		-	-	
Pension costs (defined contribution scheme)				
Other employee benefits (training)		-	47	
Total staff costs		11,048	10,409	
		<u>Current</u>	<u>Prior</u>	
Note 3.3 Average head count in the year		Number	Number	
The parts of the charity in which the employees work	Fundraising	-	-	
	Charitable Activities	-	-	
	Governance	-	-	
	Other	0.54	0.54	
Total		0.54	0.54	
Note 3.4 Corporation tax				
The charity is exempt from tax on income and gains falling within S505 of ICTA 1998 or section 256 of the taxation of chargeable gains act 1992 to the extent that these are applied to its charitable objects				
		<u>Current</u>	<u>Prior</u>	
Note 3.5 Trustees expenses and remuneration				
	Unlocking and locking	£480	£74	
	Trustee with the highest re-imbursed expense claims (exc lock ups)	£202	£992	
	All other Trustee re-imbursed expense claims	£269	£12	
	Total	£951	£1,078	
No Trustee had any material interest in any transaction relating to the associations affairs, either directly or via a third party				

Note 4 Cash at bank and in hand

Short term deposits
Cash at bank and on hand
Total

<u>Current</u>	<u>Prior</u>
nil	nil
<u>£37,678</u>	<u>£47,438</u>
£37,678	£47,438

Total

Note 5 Creditors and accruals

Trade creditors
Accounting accruals
Deposits held on behalf of third parties

Amounts falling due within one year		Amounts falling due after more than one year	
<u>Current</u>	<u>Prior</u>	<u>Current</u>	<u>Prior</u>
£600	£570		
n/a	n/a		
Total	£600	£570	-

2022 accrual is excluded from the accounts which are prepared on a cash basis
but are shown here for completeness

Note 6 Designated fund

Maintenance fund including kitchen fund
6 months operating costs designated fund
Totals

1 January	Transfers In	Transfers Out	Adjustment	31 December
£14,128		£11,014		£3,114
£15,000				£15,000
£29,128				£18,114

Note 7 Lease commitments

The lease expired on 31st December 2019
A rollover provision applies to the lease agreement

	<u>Current</u>		<u>Prior</u>
1 year or less	1		1
2 to 5 years			

MOSSLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 1140980

Accounts

**Company registered number 7457867
Registered charity number 1140980**

Mossley Community Association

Financial Statements

for the year ending 31st December 2021

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2021

The Management Committee presents its report and unaudited financial statements for the year ending 31st December 2021

Reference and Administrative Information

Charity name	Mossley Community Association
Charity Registration Number	1140980
Company Registration Number	7457867
Registered Office	Mossley Community Centre Roughtown Road, Mossley Ashton Under Lyne Lancashire OL5 0SG1

Management Committee

Lesley Bill (Chair)
Symon Randall (Vice chair)
Susan Ash (Treasurer)
Christine Frost (Committee Secretary)
Joseph Dowthwaite
Janice Taylor
Paul Taylor
Maxine Kidd
David Coulter (Appointed October 2021)
Caroline Rogers (Appointed October 2021)
Linda Sidebottom (Deceased Feb 2021)

Principal staff

Angie Taylor, Centre co-ordinator

Independent Examiner

A S Jenkinson
The Old Vicarage,
Carrhill Road,
Mossley
OL5 0LB

Bankers

The Cooperative Bank Plc
1 Balloon Street
Manchester
M60 4EP

Mossley Community Association

Report of the Management Committee for the year ending 31st December 2021

Object and Activities

Objects

The main objects of the charity are to promote the benefit of the inhabitants of Mossley and neighbourhood without distinction of sex, sexual orientation, race, political or religious affiliation or disability. This shall be done by maintaining a community centre to advance education and facilities for recreation, arts and leisure with the object of improving the conditions of life for the inhabitants.

Activities undertaken for public benefit in relation to objects

In planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit and at our Management meetings have organised events to further local community spirit and ensure the Centre offers a well maintained, affordable space to a wide variety of organisations. All requests from the community for use of the Centre are considered providing their activities comply with our objectives

Achievements and Performance and Chair's report

For most of 2020 the center was closed due to Covid restrictions, except for Skools Out who operated whenever they could to supply a service to essential workers. The center agreed to reduce the rent for this period.

As the Covid restrictions were relaxed, in 2021 we were able to start welcoming some groups back to the Centre in February and were fully open again in July. Many of the trustees were on a Covid Sub group who fought their way through the many changing and ambiguous rules to make the center a safe place as we reopened

Following two taster sessions in the Summer, in September we opened Next Steps, a weekly mums and toddlers group. This has been very popular and now has around 20 toddlers attending each week. And our Mums' Wellbeing group is now in it's second year. Our Drumming Group and Garden group also continue and are now well established.

We applied for and received government grants available to us in order to keep the center financially stable

To stay engaged with the community we organised an outdoor Easter bunny walk to surrounding houses. We have held a series of Car Boot sales on the market ground which was a great success and we plan to more this year.

We have engaged with the Mossley Reporter and they have given us a very good write up at each event

We sadly lost one of our trustees to cancer earlier this year. Linda Sidebottom was a much loved and hardworking trustee and it is a great loss to us all.

At our AGM in October we were pleased to welcome David Coulter and Caroline Rogers as new members of the Committee.

In November we held a Volunteer Celebration evening to give recognition of the support and help the give to the Centre. This was attended by Brenda Warrington, Leader of Tameside Council.

Our big project for 2022 is to renovate and upgrade the kitchen to catering standards and this is progressing well.

I offer my huge thanks to all our volunteers without whom we would not be able to continue the good work of Mossley Community Centre

Financial Review

As the Covid restrictions were gradually reduced we welcomed back most our long established groups and some new ones, and monthly income gradually increased to almost pre Covid levels.

However the energy crisis of many suppliers collapsing towards the end of the year, including ours, has led to a significant increase in our energy costs, and with further rises expected in 2022, this will have a significant effect on our annual budget.

Structure Governance and Management

Governing document

Mossley Community Association works to its Articles of Association and Byelaws.

There is a management committee consisting of four honorary officers with the maximum and minimum number of general members of the Management Committee determined by the Company in General Meeting. All the members of the management committee are trustees and they are elected by the membership at the AGM or co-opted by majority vote at a Trustee meeting. One third of Trustees are required to stand for re-election each year. Management meetings take place monthly.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum, not exceeding £1, in the event of a winding-up. The number of guarantees at 31st December 2016 was 12

Statement of Management Committee responsibilities

The Management Committee is responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial period. Under that law the Management Committee has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Management Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year. In preparing these financial statements the Management Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Management Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Management Committee and signed on its behalf by:

..... Lesley Bill (Chair)

..... Date

Mossley Community Association

Report of the Management Committee for the year ending 31st December 2021

Independent Examiner's Report to the Trustees of Mossley Community Association

I report on the accounts of the company for the year ending 31 December 2021 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Date: 5 June 2022
A S Jenkinson

Statement of financial activities

	Notes	Unrestricted funds £	Restricted income funds £	Designated Funds £	Total funds £	Prior year funds £
<u>Incoming resources</u>	2					
Donations		£1,822			£1,822	£1,202
Grants (including Covid support grant of £17,015)		£17,015	£1,500		£18,515	£11,330
Fees and other income		£20,143			£20,143	£14,352
Bank interest		£10			£10	£88
Total		£38,990	£1,500	£0	£40,490	£26,972
<u>Resources expended</u>	3					
Raising funds						
Charitable activities per bank and petty cash spend		£30,102	£1,315		£31,417	£29,095
Total		£30,102	£1,315	£0	£31,417	£29,095
<u>Net income/(expenditure) before other items</u>		£8,888	£185	£0	£9,073	£-2,123
<u>Sundry adjustments relating to none bank fund movements</u> (uncleared funds 2020 LOR vis bank rec £1,119 & none recorded IE fee £543 2020 in 2021 records)		£1,662			£1,662	£-733
<u>Net income/(expenditure) after adjustment</u>		£10,550	£185	£0	£10,735	£-2,856
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
Net movement in funds		£10,550	£185	£0	£10,735	£-2,856
Reconciliation of funds:		£-29,128		£29,128	£0	
Total funds brought forward		£36,703			£36,703	£39,559
Total funds carried forward		£18,125	£185	£29,128	£47,438	£36,703

Note excludes 2021 accounting accrual of £570

Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	Total this year £	Total last year £
Fixed assets						
Intangible assets					£0	£0
Tangible assets					£0	£0
Heritage assets					£0	£0
Investments					£0	£0
Total fixed assets		£0	£0	£0	£0	£0
Current assets						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£18,125	£185	£29,128	£47,438	£37,246
Total current assets		£18,125	£185	£29,128	£47,438	£37,246
Creditors: amounts falling due within one year	5		£0	£0	£0	£543
Net current assets/(liabilities)		£18,125	£185	£29,128	£47,438	£36,703
Assets less current liabilities		£18,125	£185	£29,128	£47,438	£36,703
Creditors: amounts falling due after one year					£0	£0
Provisions for liabilities		£0	£0	£0	£0	£0
Total net assets or liabilities		£18,125	£185	£29,128	£47,438	£36,703
Funds of the Charity						
Designated funds	6			£29,128	£29,128	£1,314
Restricted income funds			£185		£185	
Unrestricted funds		£18,125			£18,125	£35,389
Prior year adjustment						
Total funds		£18,125	£185	£29,128	£47,438	£36,703

Note excludes 2021 accounting accrual of £570

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

*The charity constitutes a public benefit entity as defined by FRS 102 **

✓

1.2 Income recognition

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income.

1.3 Resources expended

Expenditure is recognised on an accruals basis when the liability falls due.

1.4 Cash flow statement

The charity has taken advantage of the exemption in FRS1 from preparing a Cash Flow statement on the grounds that it is a small entity.

1.5 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Section	Notes to the accounts	(cont)				
Note 2	Analysis of income					
	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations & Grants	<u>Donations</u>					
	Good Vibrations				-	-
	Mossley Masonic lodge				-	-
	Ecclesiastical donation	250			250	-
	Other	248			248	153
	Chris Frost appeal	724			724	626
	Mossley Town Council	600			600	300
	Stewards collection				-	123
	Total Donations	1,822			1,822	1,202
	<u>Grants</u>				-	-
	Government support grant (Corona virus)	17,015			17,015	11,330
	Action Together		1,500		1,500	-
	TMBC				-	1,674
	Total Grants	17,015	1,500		18,515	13,004
Other trading activities:						
	Income from room hire & storage	15,982			15,982	10,469
	Income arising from events	2,637			2,637	930
	Income arising from Centre Groups	1,466			1,466	290
	Sundry income	57			57	989
	Total	20,143			20,143	12,678
	Interest income	10			10	88
	Dividend income				-	-
	Rental and leasing income				-	-
	Total	10			10	88
TOTAL INCOME		38,990	1,500		40,490	26,972

Section	Notes to the accounts	(cont)					
Note 3	Analysis of expenditure						
		Unrestricted funds	Restricted income funds		Total funds	Prior year	
Note 3.1	Analysis				£	£	
Expenditure on Raising funds	Staging fundraising events	1,001			1,001	233	
		-	-	-	-	-	
	Total expenditure on raising funds	1,001	-	-	1,001	233	
Expenditure on charitable activities	Project expenditure	-	-	-	-	-	
	Centre groups	900	1,315	-	2,215	195	
	Publicity costs	219		-	219	100	
			-	-	-	-	
	Total expenditure on charitable activities	1,119	1,315	-	2,434	295	
Separate material item of expense	Repair and maintenance	2,700	-	-	2,700	3,545	
	Subscription & licenses	433			433	1,142	
	Staff costs including training	10,409	-	-	10,409	9,939	
	Utilities & Council tax & Insurance	7,087	-	-	7,087	5,666	
	Cleaning and consumables	5,414	-	-	5,414	3,415	
	Total material item expenditure	26,043	-	-	26,043	23,708	
Other	Other administration costs	1,707	-	-	1,707	1,035	
	Governance (INCLUDES INDEPENDENT EXAMINERS FEE £543)	774	-	-	774	13	
	Independent examiners fee 2020 (accrual reversal)	- 543	-	-	- 543	543	
	Capital spend				-	568	
	Buildings improvements			-	-	2,700	
	Total other expenditure	1,938	-	-	1,938	4,860	
Total expenditure all categories		30,102	1,315	-	31,417	29,095	

Notes to the accounts

Note 3.2 **Paid employees**

	<u>Current</u> £	<u>Prior</u> £
Salaries and wages	10,362	9,939
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits (training)	47	-
Total staff costs	10,409	9,939

Note 3.3 **Average head count in the year**

	<u>Current</u> Number	<u>Prior</u> Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	0.54	0.54
Total	0.54	0.54

Note 3.4 **Corporation tax**

The charity is exempt from tax on income and gains falling within S505 of ICTA 1998 or section 256 of the taxation of chargeable gains act 1992 to the extent that these are applied to its charitable objects

Note 3.5 **Trustees expenses and remuneration**

	<u>Current</u>	<u>Prior</u>
Unlocking and locking	£74	£56
Trustee with the highest re-imbursed expense claims	£992	£1,377
All other Trustee re-imbursed expense claims	£12	£78
Total	£1,078	£1,510

No Trustee had any material interest in any transaction relating to the associations affairs, either directly or via a third party

Notes to the Accounts continued

Note 4 Cash at bank and in hand

	<i>Current</i>	<i>Prior</i>
Short term deposits	nil	nil
Cash at bank and on hand	£47,438	£37,246
Total	£47,438	£37,246

Total

Note 5 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>
Trade creditors				
Accounting accruals	£570	£543		
Deposits held on behalf of third parties	n/a	n/a		
Total	£570	£543	-	-

2021 accrual is excluded from the accounts which are prepared on a cash basis
but are shown here for completeness

Note 6 Designated fund

	1 January	Transfers In	Transfers Out	Adjustment	31 December
Maintenance fund	£1,732	£8,096	£2,700		£7,128
6 months operating costs designated fund		£15,000			£15,000
Refurbishment of kitchen designated fund		£7,000			£7,000
Totals	£1,732	£30,096	£2,700		£29,128

Note 7 Lease commitments

The lease expired on 31st December 2019	<i>Current</i>	<i>Prior</i>
A rollover provision applies to the lease agreement	1 year or less	1
	2 to 5 years	

MOSSLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 1140980

Accounts

**Company registered number 7457867
Registered charity number 1140980**

Mossley Community Association

Financial Statements

for the year ending 31st December 2020

Mossley Community Association
Report of the Management Committee for the year ending 31st December 2020

The Management Committee presents its report and unaudited financial statements for the year ending 31st December 2020

Reference and Administrative Information

Charity name	Mossley Community Association
Charity Registration Number	1140980
Company Registration Number	7457867
Registered Office	Mossley Community Centre Roughtown Road, Mossley Ashton Under Lyne Lancashire OL5 0SG1

Management Committee

Lesley Bill (Chair)
Maxine Kidd (Vice chair)
Susan Ash (Treasurer)
Christine Frost (Committee Secretary)
Joseph Dowthwaite
Janice Taylor
Paul Taylor
Symon Randall
David Bill (Deceased May 2020)
Linda Sidebottom (Deceased Feb 2021)

Principal staff

Angie Taylor, Centre co-ordinator

Independent Examiner

A S Jenkinson
The Old Vicarage,
Carrhill Road,
Mossley
OL5 0LB

Bankers

The Cooperative Bank Plc
1 Balloon Street
Manchester
M60 4EP

Mossley Community Association

Report of the Management Committee for the year ending 31st December 2020

Object and Activities

Objects

The main objects of the charity are to promote the benefit of the inhabitants of Mossley and neighbourhood without distinction of sex, sexual orientation, race, political or religious affiliation or disability. This shall be done by maintaining a community centre to advance education and facilities for recreation, arts and leisure with the object of improving the conditions of life for the inhabitants.

Activities undertaken for public benefit in relation to objects

In planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit and at our Management meetings have organised events to further local community spirit and ensure the Centre offers a well maintained, affordable space to a wide variety of organisations. All requests from the community for use of the Centre are considered providing their activities comply with our objectives

Achievements and Performance and chair's report

The Community Centre continues to develop and we have about 26 separate groups and community enterprises using the Centre on a weekly/daily basis. They provide around 44 sessions most weeks, offering a range of activities including pre-school, music for tots, street dance, fitness classes, tai chi, karate, out of school activities, singing for fun, drumming. The Centre is also available for residents' meetings and private parties. These activities attract over 500 adults and children a week, aged from birth to 87 years old, many coming from other areas across the borough of Tameside. Towards the end of the year we started a new Mums' Wellbeing group to offer support with breast-feeding, post-natal care and to combat post-natal depression, which was a much needed provision in the area.

Towards the end of the year we also started our Community Connect project to support older people living alone with little contact with their friends or others in the Community. The 3 network donated 20 mobile phones and sims to be distributed to those in need and they were helped to learn how to use them for video calls. In addition volunteers were recruited and provided with mobile phones, kindly donated by the members of the community, to call at least once a week to check that they were ok.

Sadly, in March, we had to close the centre due to the Covid outbreak. At the time we didn't know how long this would be for. Angie our admin manager worked throughout this period and transformed the centre by painting every room. Along with some trustees the centre was made covid safe and when we did re-open it was commented that it was the most compliant and safest community centre in Tameside.

We opened up for a short period in the summer but had to close again at short notice due to further Covid restrictions.

Sue, our Treasurer, ensured we received the Business support grants that were available from central and local government. These were much needed to meet ongoing costs of keep the centre ticking over during the first five months, then a further month later on, of closure with no income. These also helped us to invest in the required equipment to ensure the Centre was Covid compliant and a safe place for groups to meet, when the guidance allowed.

We would like to thank those of our groups who continued with their classes online and donated their fees to the Centre in lieu of rent.

Events this year have continued if somewhat different than normal. Instead of an Easter event at the centre, the Easter bunnies walked around the streets of Mossley handing out eggs to local children. The Halloween event was also a 'walk around' handing sweets etc to children and elderly residents. We did plan a similar Christmas walk but bad weather stopped this. However Mossley Town Team Stewards had their own 'walk around' and raised over £120 for the centre.

We also held a scarecrow event on the Market ground and this was well received, but we had to cancel our very popular wreath making workshops in December. Instead, we offered to provide

'starter kits' with the materials needed and written instructions to those who had booked for the workshops. 30 people collected kits and many sent us lovely pictures of their stunning wreaths.

All our events have had great coverage in the local press and social media.

Chris Frost has continued to deliver Fare Share (in partnership with Tesco) to the elderly, isolated and disabled in the area. Every Saturday she drops off a bag of food along with a Reporter. She provided a lovely afternoon tea just before Christmas which had a good write up in the Reporter.

I would like to give thanks to our Co-ordinator, Angie, whose continued enthusiasm, good will and imagination does so much to make the Centre a welcoming place.

Thanks must also go to all our volunteers who give their time to make our events successful. We estimate that our volunteers contribute over 1,000 hours a year to help in various ways at the Centre.

We have started working to secure the long term future and funding of the Centre, and hope to make progress with this in the coming year.

Finally I would like to thank our trustees for the commitment and time they devote, not only in attending monthly committee meetings, now via video link, but also in running the building, organising events, leading groups, and much, much more.

Financial Review

We again invested a considerable amount of funds in maintenance and improvements to the building this year, continuing with repairs to the roof, upgrading the electrics and replacing light fittings in parts of the building. In addition a new floor surface was laid in the Annexe and we replaced the rear fire door. Besides improving safety we hope these improvements will prove to be more energy efficient.

The Centre was closed for 7 months during the year due to Covid-19 lockdowns and additional local restrictions under the Tier system. However we qualified for Business Support Grants from the Government and these, along with the reduction in heating and lighting costs enabled us to minimise our losses for the year.

Structure Governance and Management

Governing document

Mossley Community Association works to its Articles of Association and Byelaws.

There is a management committee consisting of four honorary officers with the maximum and minimum number of general members of the Management Committee determined by the Company in General Meeting. All the members of the management committee are trustees and they are elected by the membership at the AGM or co-opted by majority vote at a Trustee meeting. One third of Trustees are required to stand for re-election each year. Management meetings take place monthly.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum, not exceeding £1, in the event of a winding-up. The number of guarantees at 31st December 2016 was 12

Statement of Management Committee responsibilities

The Management Committee is responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial period. Under that law the Management Committee has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Management Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and

Mossley Community Association

Report of the Management Committee for the year ending 31st December 2020

expenditure of the charitable company for that year. In preparing these financial statements the Management Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Management Committee is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Management Committee and signed on its behalf by:

..... Lesley Bill (Chair)

..... Date

Mossley Community Association

Report of the Management Committee for the year ending 31st December 2020

Independent Examiner's Report to the Trustees of Mossley Community Association

I report on the accounts of the company for the year ending 31 December 2020 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Date: 31 March 2021
A S Jenkinson

Mossley Community Association				
Annual accounts for the period				
Period start date	01-Jan-20	To	Period end date	31-Dec-20

Statement of financial activities

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
<u>Incoming resources</u>	2					
Donations		£1,202			£1,202	£6,421
Grants		£9,656	£1,674		£11,330	£1,000
Fees and other income		£14,352			£14,352	£34,854
Bank interest		£88			£88	£89
Total		£25,298	£1,674	£0	£26,972	£42,364
<u>Resources expended</u>	3					
Raising funds						
Charitable activities per bank spend		£28,735	£360		£29,095	£35,680
Charitable activities per petty cash spend					£0	
Total		£28,735	£360	£0	£29,095	£35,680
<u>Net income/(expenditure) before other items</u>		-£3,437	£1,314	£0	-£2,123	£6,684
Sundry adjustments relating to none bank fund movements		-£733			-£733	£118
<u>Net income/(expenditure) after adjustment</u>		-£4,170	£1,314	£0	-£2,856	£6,802
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
<u>Net movement in funds</u>		-£4,170	£1,314	£0	-£2,856	£5,480
<u>Reconciliation of funds:</u>						
Total funds brought forward		£39,559			£39,559	£34,079
Total funds carried forward		£35,389	£1,314	£0	£36,703	£39,559

Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<u>Fixed assets</u>						
Intangible assets					£0	£0
Tangible assets					£0	£0
Heritage assets					£0	£0
Investments					£0	£0
Total fixed assets		£0	£0	£0	£0	£0
<u>Current assets</u>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£35,932	£1,314		£37,246	£40,102
Total current assets		£35,932	£1,314	£0	£37,246	£40,102
<u>Creditors: amounts falling due within one year</u>						
	5	£543	£0	£0	£543	£543
Net current assets/(liabilities)		£35,389	£1,314	£0	£36,703	£39,559
Assets less current liabilities		£35,389	£1,314	£0	£36,703	£39,559
<u>Creditors: amounts falling due after one year</u>						
Provisions for liabilities		£0	£0	£0	£0	£0
Total net assets or liabilities		£35,389	£1,314	£0	£36,703	£39,559
<u>Funds of the Charity</u>						
Designated funds	6		£1,314		£1,314	£6,821
Restricted income funds						
Unrestricted funds		£35,389			£35,389	£32,738
Prior year adjustment						
Total funds		£35,389	£1,314	£0	£36,703	£39,559

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

✓

1.2 Income recognition

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income.

1.3 Resources expended

Expenditure is recognised on an accruals basis when the liability falls due.

1.4 Cash flow statement

The charity has taken advantage of the exemption in FRS1 from preparing a Cash Flow statement on the grounds that it is a small entity.

1.5 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Section	Notes to the accounts	(cont)
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Note 2 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Donations & Grants	Donations					
	Mayor's Charities	-			-	700
	Good Vibrations	-			-	752
	Mossley Masonic lodge	-			-	500
	Co-op Donation	-			-	4,031
	Other	153			153	438
	Givey Donations	626			626	-
	Mossley Town Council	300			300	-
	Stewards collection	123			123	-
	Total Donations	1,202			1,202	6,421
	Grants				-	-
	Government support grant (Corona virus)	11,330			11,330	-
	Action Together	-			-	1,000
	TMBC		1,674		1,674	
	Total Grants	11,330	1,674		13,004	1,000

Other trading activities:					
	Income from room hire & storage	10,469			10,469
	Income arising from events	930			930
	Income arising from Centre Groups	290			290
	Sundry income	989			989
	Total	12,678			12,678

Interest income	88			88	89
Dividend income				-	-
Rental and leasing income				-	-
Total	88			88	89

TOTAL INCOME	25,298	1,674		26,972	42,364
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Section	Notes to the accounts	(cont)
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Note 3 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Note 3.1						
Expenditure on Raising funds	Staging fundraising events	233			233	2,140
		-	-	-	-	-
	Total expenditure on raising funds	233	-	-	233	2,140
Expenditure on charitable activities	Project expenditure	-	-	-	-	-
	Centre groups	195		-	195	589
	Publicity costs	100		-	100	176
			-	-	-	-
	Total expenditure on charitable activities	295	-	-	295	765
Separate material item of expense	Repair and maintenance	3,545	-	-	3,545	1,788
	Subscription & licenses	1,142			1,142	1,009
	Staff costs	9,939	-	-	9,939	9,534
	Utilities & Council tax & Insurance	5,666	-	-	5,666	5,997
	Cleaning and consumables	3,415	-	-	3,415	7,009
	Total material item expenditure	23,708	-	-	23,708	25,337
Other	Other administration costs	1,035	-	-	1,035	1,500
	Governance	13	-	-	13	163
	Independent examiners fee 2019	543	-	-	543	527
	Capital spend	208	360		568	891
	Buildings improvements	2,700		-	2,700	4,357
	Total other expenditure	4,500	360	-	4,860	7,437
Total expenditure all categories		28,735	360	-	29,095	35,680

Notes to the accounts

Note 3.2 **Paid employees**

	<u>Current</u> £	<u>Prior</u> £
Salaries and wages	9,939	9,534
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	9,939	9,534

Note 3.3 **Average head count in the year**

	<u>Current</u> Number	<u>Prior</u> Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	0.54	0.54
Total	0.54	0.54

Note 3.4 **Corporation tax**

The charity is exempt from tax on income and gains falling within S505 of ICTA 1998 or section 256 of the taxation of chargeable gains act 1992 to the extent that these are applied to its charitable objects

Note 3.5 **Trustees expenses and remuneration**

	<u>Current</u>	<u>Prior</u>
Unlocking and locking	£56	£502
Trustee with the highest re-imbursed expense claims	£1,377	£1,488
All other Trustee re-imbursed expense claims	£78	£953
Total	£1,510	£2,943

No Trustee had any material interest in any transaction relating to the associations affairs, either directly or via a third party

Note 4 Cash at bank and in hand

Short term deposits
Cash at bank and on hand
Total

<i>Current</i>	<i>Prior</i>
nil	nil
<u>£37,246</u>	<u>£40,102</u>
£37,246	£40,102

Total

Note 5 Creditors and accruals

Trade creditors
Accounting accruals
Deposits held on behalf of third parties

Amounts falling due within one year		Amounts falling due after more than one year	
<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>
£543	£543		
n/a	n/a		
Total £543	£543	-	-

Note 6 Designated fund

Maintenance fund

1 January	Transfers In	Transfers Out	Adjustment	31 December
£2,821	£5,377	-£6,466		£1,732

Note 7 Lease commitments

The lease expired on 31st December 2019
A rollover provision applies to the lease agreement

	<i>Current</i>		<i>Prior</i>
1 year or less	1		1
2 to 5 years			