

**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 31<sup>st</sup> December 2020**

**The Management Committee presents its report and unaudited financial statements for the year ending 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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

<b>Mossley Community Association</b>				
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
		£	£	£	£	£
<b><u>Incoming resources</u></b>	<b>2</b>					
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
<b>Total</b>		<b>£25,298</b>	<b>£1,674</b>	<b>£0</b>	<b>£26,972</b>	<b>£42,364</b>
<b><u>Resources expended</u></b>	<b>3</b>					
Raising funds						
Charitable activities per bank spend		£28,735	£360		£29,095	£35,680
Charitable activities per petty cash spend					£0	
<b>Total</b>		<b>£28,735</b>	<b>£360</b>	<b>£0</b>	<b>£29,095</b>	<b>£35,680</b>
<b><u>Net income/(expenditure) before other items</u></b>		<b>-£3,437</b>	<b>£1,314</b>	<b>£0</b>	<b>-£2,123</b>	<b>£6,684</b>
<i>Sundry adjustments relating to none bank fund movements</i>		-£733			-£733	£118
<b><u>Net income/(expenditure) after adjustment</u></b>		<b>-£4,170</b>	<b>£1,314</b>	<b>£0</b>	<b>-£2,856</b>	<b>£6,802</b>
<i>Transfer from and closure of restricted fund</i>						
<i>Gains or losses on disposal of assets</i>						
<b><u>Net movement in funds</u></b>		<b>-£4,170</b>	<b>£1,314</b>	<b>£0</b>	<b>-£2,856</b>	<b>£5,480</b>
<b><u>Reconciliation of funds:</u></b>						
<b>Total funds brought forward</b>		<b>£39,559</b>			<b>£39,559</b>	<b>£34,079</b>
<b>Total funds carried forward</b>		<b>£35,389</b>	<b>£1,314</b>	<b>£0</b>	<b>£36,703</b>	<b>£39,559</b>

## Balance sheet

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

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\* 

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 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\* 

✓
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 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.\*

✓
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#### 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				£	£
<b>Donations &amp; Grants</b>	<b>Donations</b>					
	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	-
	<b>Total Donations</b>	<b>1,202</b>			<b>1,202</b>	<b>6,421</b>
	<b>Grants</b>				-	-
	Government support grant (Corona virus)	11,330			11,330	-
	Action Together	-			-	1,000
	TMBC		1,674		1,674	
	<b>Total Grants</b>	<b>11,330</b>	<b>1,674</b>		<b>13,004</b>	<b>1,000</b>

<b>Other trading activities:</b>					
	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
	<b>Total</b>	<b>12,678</b>			<b>12,678</b>

Interest income	88			88	89
Dividend income				-	-
Rental and leasing income				-	-
<b>Total</b>	<b>88</b>			<b>88</b>	<b>89</b>

<b>TOTAL INCOME</b>	<b>25,298</b>	<b>1,674</b>		<b>26,972</b>	<b>42,364</b>
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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						
<b>Expenditure on Raising funds</b>	Staging fundraising events	233			233	2,140
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	233	-	-	233	2,140
<b>Expenditure on charitable activities</b>	Project expenditure	-	-	-	-	-
	Centre groups	195		-	195	589
	Publicity costs	100		-	100	176
			-	-	-	-
	<b>Total expenditure on charitable activities</b>	295	-	-	295	765
<b>Separate material item of expense</b>	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
	<b>Total material item expenditure</b>	23,708	-	-	23,708	25,337
<b>Other</b>	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
	<b>Total other expenditure</b>	4,500	360	-	4,860	7,437
<b>Total expenditure all categories</b>		28,735	360	-	29,095	35,680

## Notes to the accounts

### **Note 3.2**                      **Paid employees**

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

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

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

### **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**

	<b><u>Current</u></b>	<b><u>Prior</u></b>
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
<b>Total</b>	<b>£1,510</b>	<b>£2,943</b>

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

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><b>Current</b></i>	<i><b>Prior</b></i>	<i><b>Current</b></i>	<i><b>Prior</b></i>
<b>£543</b>	<b>£543</b>		
<b>n/a</b>	<b>n/a</b>		
<b>Total £543</b>	<b>£543</b>	<b>-</b>	<b>-</b>

**Note 6** Designated fund

Maintenance fund

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

**Note 7** Lease commitments

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

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