

**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 Douthwaite
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							
Note 3.1	Analysis	Unrestricted funds	Restricted income funds		Total funds	Prior year	
					£	£	
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><u>Current</u></i>	<i><u>Prior</u></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><u>Current</u></i>	<i><u>Prior</u></i>	<i><u>Current</u></i>	<i><u>Prior</u></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><u>Current</u></i>	<i><u>Prior</u></i>
A rollover provision applies to the lease agreement	1 year or less	1
	2 to 5 years	