

**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 31<sup>st</sup> December 2022**

**The Management Committee presents its report and unaudited financial statements for the year ending 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 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 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 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 31<sup>st</sup> December 2022**

<b>Mossley Community Association</b>				
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
		£	£	£	£	£
<b><u>Incoming resources</u></b>	<b>2</b>					
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
<b>Total</b>		<b>£38,606</b>	<b>£3,630</b>	<b>£0</b>	<b>£42,236</b>	<b>£40,490</b>
<b><u>Resources expended</u></b>	<b>3</b>					
Raising funds						
Charitable activities per bank and petty cash spend		£48,367	£3,630		£51,997	£31,417
<b>Total</b>		<b>£48,367</b>	<b>£3,630</b>	<b>£0</b>	<b>£51,997</b>	<b>£31,417</b>
<b><u>Net income/(expenditure) before other items</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£9,073</b>
Sundry adjustments relating to		£0			£0	£1,662
<b><u>Net income/(expenditure) after adjustment</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£10,735</b>
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
<b><u>Net movement in funds</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£10,735</b>
<b><u>Reconciliation of funds:</u></b>		<b>-£9,761</b>		<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Total funds brought forward</b>		<b>£47,438</b>			<b>£47,438</b>	<b>£36,703</b>
<b>Total funds carried forward</b>		<b>£37,678</b>	<b>£0</b>	<b>£0</b>	<b>£37,678</b>	<b>£47,438</b>

**Mossley Community Association**  
**Report of the Management Committee for the year ending 31<sup>st</sup> December 2022**

**Balance sheet**

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	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>Total fixed assets</b>		£0	£0	£0	£0	£0
<b><u>Current assets</u></b>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£37,678	£0	£0	£37,678	£47,438
<b>Total current assets</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Creditors: amounts falling due within one year</u></b>	5		£0	£0	£0	
<b>Net current assets/(liabilities)</b>		£37,678	£0	£0	£37,678	£47,438
<b>Assets less current liabilities</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Creditors: amounts falling due after one year</u></b>					£0	£0
Provisions for liabilities		£0	£0	£0	£0	£0
<b>Total net assets or liabilities</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Funds of the Charity</u></b>						
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						
<b>Total funds</b>		£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 31<sup>st</sup> December 2022**

Section	Notes to the accounts	(cont)				
<b>Note 2</b>	<b>Analysis of income</b>					
		Unrestricted funds	Restricted income funds		Total funds	Prior year
	Analysis				£	£
<b>Donations &amp; Grants</b>	<b>Donations</b>					
	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	
	<b>Total Donations</b>	<b>5,276</b>			<b>5,276</b>	<b>1,822</b>
	<b>Grants</b>					
	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	-
	<b>Total Grants</b>	<b>6,611</b>	<b>-</b>		<b>6,611</b>	<b>18,515</b>
<b>Other trading activities:</b>						
	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
	<b>Total</b>	<b>30,308</b>			<b>30,308</b>	<b>20,143</b>
	Interest income	40			40	10
	Dividend income				-	-
	Rental and leasing income				-	-
	<b>Total</b>	<b>40</b>			<b>40</b>	<b>10</b>
<b>TOTAL INCOME</b>		<b>42,236</b>	<b>-</b>		<b>42,236</b>	<b>40,490</b>



**Mossley Community Association**  
**Report of the Management Committee for the year ending 31<sup>st</sup> December 2022**

Section	Notes to the accounts	(cont)				
<b>Note 3      Analysis of expenditure</b>						
		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 31<sup>st</sup> December 2022**

<b>Notes to the accounts</b>				
<b>Note 3.2                      Paid employees</b>				
		<b><u>Current</u></b>	<b><u>Prior</u></b>	
		<b>£</b>	<b>£</b>	
Salaries and wages		<b>11,048</b>	10,362	
Social security costs		-	-	
Pension costs (defined contribution scheme)				
Other employee benefits (training)		-	47	
<b>Total staff costs</b>		<b>11,048</b>	<b>10,409</b>	
<b>Note 3.3                      Average head count in the year</b>		<b><u>Current</u></b>	<b><u>Prior</u></b>	
		<b>Number</b>	<b>Number</b>	
The parts of the charity in which the employees work	Fundraising	-	-	
	Charitable Activities	-	-	
	Governance	-	-	
	Other	<b>0.54</b>	0.54	
<b>Total</b>		<b>0.54</b>	<b>0.54</b>	
<b>Note 3.4                      Corporation tax</b>				
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				
<b>Note 3.5                      Trustees expenses and remuneration</b>		<b><u>Current</u></b>	<b><u>Prior</u></b>	
	Unlocking and locking	<b>£480</b>	£74	
	Trustee with the highest re-imbursed expense claims (exc lock ups)	<b>£202</b>	£992	
	All other Trustee re-imbursed expense claims	<b>£269</b>	£12	
<b>Total</b>		<b>£951</b>	<b>£1,078</b>	
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 31<sup>st</sup> 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
<b><u>£37,678</u></b>	<b><u>£47,438</u></b>
<b><u>£37,678</u></b>	<b><u>£47,438</u></b>

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>
<b>£600</b>	£570		
n/a	n/a		
<b>£600</b>	£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
<b>£14,128</b>		<b>£11,014</b>		<b>£3,114</b>
<b>£15,000</b>				<b>£15,000</b>
<b>£29,128</b>				<b>£18,114</b>

**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	<b>1</b>		<b>1</b>
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
		£	£	£	£	£
<b><u>Incoming resources</u></b>	<b>2</b>					
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
<b>Total</b>		<b>£38,606</b>	<b>£3,630</b>	<b>£0</b>	<b>£42,236</b>	<b>£40,490</b>
<b><u>Resources expended</u></b>	<b>3</b>					
Raising funds						
Charitable activities per bank and petty cash spend		£48,367	£3,630		£51,997	£31,417
<b>Total</b>		<b>£48,367</b>	<b>£3,630</b>	<b>£0</b>	<b>£51,997</b>	<b>£31,417</b>
<b><u>Net income/(expenditure) before other items</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£9,073</b>
Sundry adjustments relating to		£0			£0	£1,662
<b><u>Net income/(expenditure) after adjustment</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£10,735</b>
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
<b>Net movement in funds</b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£10,735</b>
<b>Reconciliation of funds:</b>		<b>-£9,761</b>		<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Total funds brought forward</b>		<b>£47,438</b>			<b>£47,438</b>	<b>£36,703</b>
<b>Total funds carried forward</b>		<b>£37,678</b>	<b>£0</b>	<b>£0</b>	<b>£37,678</b>	<b>£47,438</b>

## Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	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>Total fixed assets</b>		£0	£0	£0	£0	£0
<b><u>Current assets</u></b>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£37,678	£0	£0	£37,678	£47,438
<b>Total current assets</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Creditors: amounts falling due within one year</u></b>						
	5		£0	£0	£0	
<b>Net current assets/(liabilities)</b>		£37,678	£0	£0	£37,678	£47,438
<b>Assets less current liabilities</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Creditors: amounts falling due after one year</u></b>						
Provisions for liabilities		£0	£0	£0	£0	£0
<b>Total net assets or liabilities</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Funds of the Charity</u></b>						
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						
<b>Total funds</b>		£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)			
<b>Note 2</b>	<b>Analysis of income</b>				
		Unrestricted funds	Restricted income funds	Total funds	Prior year
	Analysis			£	£
<b>Donations &amp; Grants</b>	<b>Donations</b>				
	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	
	<b>Total Donations</b>	<b>5,276</b>		<b>5,276</b>	<b>1,822</b>
	<b>Grants</b>				
	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	-
	<b>Total Grants</b>	<b>6,611</b>	<b>-</b>	<b>6,611</b>	<b>18,515</b>
<b>Other trading activities:</b>	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
	<b>Total</b>	<b>30,308</b>		<b>30,308</b>	<b>20,143</b>
	Interest income	40		40	10
	Dividend income			-	-
	Rental and leasing income			-	-
	<b>Total</b>	<b>40</b>		<b>40</b>	<b>10</b>
<b>TOTAL INCOME</b>		<b>42,236</b>	<b>-</b>	<b>42,236</b>	<b>40,490</b>



Section	Notes to the accounts	(cont)				
<b>Note 3      Analysis of expenditure</b>						
		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				
<b>Note 3.2                      Paid employees</b>				
		<b><u>Current</u></b>	<b><u>Prior</u></b>	
		<b>£</b>	<b>£</b>	
Salaries and wages		11,048	10,362	
Social security costs		-	-	
Pension costs (defined contribution scheme)				
Other employee benefits (training)		-	47	
<b>Total staff costs</b>		<b>11,048</b>	<b>10,409</b>	
<b>Note 3.3                      Average head count in the year</b>		<b><u>Current</u></b>	<b><u>Prior</u></b>	
		<b>Number</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>	
<b>Note 3.4                      Corporation tax</b>				
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				
<b>Note 3.5                      Trustees expenses and remuneration</b>		<b><u>Current</u></b>	<b><u>Prior</u></b>	
	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	
<b>Total</b>		<b>£951</b>	<b>£1,078</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**

<u>Current</u>	<u>Prior</u>
nil	nil
<u>£37,678</u>	<u>£47,438</u>
<b>£37,678</b>	<b>£47,438</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	
<u>Current</u>	<u>Prior</u>	<u>Current</u>	<u>Prior</u>
£600	£570		
n/a	n/a		
<b>Total</b>	<b>£600</b>	<b>£570</b>	<b>-</b>

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
<b>£29,128</b>				<b>£18,114</b>

**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
		£	£	£	£	£
<b><u>Incoming resources</u></b>	<b>2</b>					
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
<b>Total</b>		<b>£38,606</b>	<b>£3,630</b>	<b>£0</b>	<b>£42,236</b>	<b>£40,490</b>
<b><u>Resources expended</u></b>	<b>3</b>					
Raising funds						
Charitable activities per bank and petty cash spend		£48,367	£3,630		£51,997	£31,417
<b>Total</b>		<b>£48,367</b>	<b>£3,630</b>	<b>£0</b>	<b>£51,997</b>	<b>£31,417</b>
<b><u>Net income/(expenditure) before other items</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£9,073</b>
Sundry adjustments relating to		£0			£0	£1,662
<b><u>Net income/(expenditure) after adjustment</u></b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£10,735</b>
Transfer from and closure of restricted fund						
Gains or losses on disposal of assets						
<b>Net movement in funds</b>		<b>-£9,761</b>	<b>£0</b>	<b>£0</b>	<b>-£9,761</b>	<b>£10,735</b>
<b>Reconciliation of funds:</b>		<b>-£9,761</b>		<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Total funds brought forward</b>		<b>£47,438</b>			<b>£47,438</b>	<b>£36,703</b>
<b>Total funds carried forward</b>		<b>£37,678</b>	<b>£0</b>	<b>£0</b>	<b>£37,678</b>	<b>£47,438</b>

## Balance sheet

	Notes	Unrestricted funds £	Restricted income funds £	Designated Fund £	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>Total fixed assets</b>		£0	£0	£0	£0	£0
<b><u>Current assets</u></b>						
Stocks					£0	£0
Debtors					£0	£0
Investments					£0	£0
Cash at bank and in hand	4	£37,678	£0	£0	£37,678	£47,438
<b>Total current assets</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Creditors: amounts falling due within one year</u></b>						
	5		£0	£0	£0	
<b>Net current assets/(liabilities)</b>		£37,678	£0	£0	£37,678	£47,438
<b>Assets less current liabilities</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Creditors: amounts falling due after one year</u></b>						
Provisions for liabilities		£0	£0	£0	£0	£0
<b>Total net assets or liabilities</b>		£37,678	£0	£0	£37,678	£47,438
<b><u>Funds of the Charity</u></b>						
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						
<b>Total funds</b>		£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)			
<b>Note 2</b>	<b>Analysis of income</b>				
		Unrestricted funds	Restricted income funds	Total funds	Prior year
	Analysis			£	£
<b>Donations &amp; Grants</b>	<b>Donations</b>				
	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	
	<b>Total Donations</b>	<b>5,276</b>		<b>5,276</b>	<b>1,822</b>
	<b>Grants</b>				
	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	-
	<b>Total Grants</b>	<b>6,611</b>	<b>-</b>	<b>6,611</b>	<b>18,515</b>
<b>Other trading activities:</b>	Income from room hire & storage	20,086		20,086	15,982
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	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
	<b>Total</b>	<b>30,308</b>		<b>30,308</b>	<b>20,143</b>
	Interest income	40		40	10
	Dividend income			-	-
	Rental and leasing income			-	-
	<b>Total</b>	<b>40</b>		<b>40</b>	<b>10</b>
<b>TOTAL INCOME</b>		<b>42,236</b>	<b>-</b>	<b>42,236</b>	<b>40,490</b>



Section	Notes to the accounts	(cont)				
<b>Note 3      Analysis of expenditure</b>						
		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
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	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				
<b>Note 3.2      Paid employees</b>				
		<b><u>Current</u></b>	<b><u>Prior</u></b>	
		<b>£</b>	<b>£</b>	
Salaries and wages		11,048	10,362	
Social security costs		-	-	
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<b>Total staff costs</b>		<b>11,048</b>	<b>10,409</b>	
<b>Note 3.3      Average head count in the year</b>		<b><u>Current</u></b>	<b><u>Prior</u></b>	
		<b>Number</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>	
<b>Note 3.4      Corporation tax</b>				
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				
<b>Note 3.5      Trustees expenses and remuneration</b>		<b><u>Current</u></b>	<b><u>Prior</u></b>	
	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	
<b>Total</b>		<b>£951</b>	<b>£1,078</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**

<u>Current</u>	<u>Prior</u>
nil	nil
<u>£37,678</u>	<u>£47,438</u>
<b>£37,678</b>	<b>£47,438</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	
<u>Current</u>	<u>Prior</u>	<u>Current</u>	<u>Prior</u>
£600	£570		
n/a	n/a		
<b>Total</b>	<b>£600</b>	<b>£570</b>	<b>-</b>

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
<b>£29,128</b>				<b>£18,114</b>

**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			