

**MOORHAYES COMMUNITY ASSOCIATION**

**YEAR ENDED 31ST MARCH 2022**

**Charity Registration Number 1146202**

**Company number 7550464  
(Registered in England and Wales)**

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**Moorhayes Community Association  
Moorhayes Community Centre  
Lea Road  
Moorhayes  
Tiverton  
Devon  
EX16 6SU**

**MOORHAYES COMMUNITY ASSOCIATION  
TIVERTON, DEVON  
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**Reference and administration details**

<b>Charity registration number</b>	1146202
<b>Principal address</b>	Moorhayes Community Centre Lea Road Tiverton Devon
<b>Committee</b>	Phillip White - Chairman Malcolm Phillips - Vice Chairman Kim Bolt - Treasurer Dennis Knowles Neal Davey

**Structure, governance and management**

Moorhayes Community Association is a Company limited by guarantee. Its governing document is the memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

At the AGM of the charitable company an election of trustees takes place. The board of trustees administers the charity. The board normally meets monthly, and there are sub committees covering the large fund raising events.

**Objectives and Activities:**

The object of the charity is to further or benefit the residents of the Moorhayes neighbourhood, together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

**Public Benefit:**

The charity acknowledges its requirement to demonstrate that it has charitable aims and purposes that are for the public benefit. The trustees believe that by providing facilities and open space for general public, community events and organisations demonstrates that our charitable aims are for the benefit of the public and that the trustees have complied with Section 4 of the Charities Act 2006. Further, the Review of Achievements and Performance demonstrates in more detail how the trustees are complying with the Charity Commissioners guidance regarding public benefit.

**Achievements and Performance:**

The trustees recognise their primary responsibility to protect and maintain the Trust's assets and there are regular meetings in respect of all property matters.

**MOORHAYES COMMUNITY ASSOCIATION  
TIVERTON, DEVON  
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

**Financial Review**

The accounts under review are for the twelve months to 31 March 2022. Hire fees income of £36,835 (2021 £15,650) have increased significantly compared to previous year.

Due to the coronavirus pandemic, and the lockdown announced by government, all usual sources of income from our regular hall hirers stopped, together with no gatherings or events allowed to take place in the hall, and no fund raising could happen.

Thankfully the hall managed to secure regular income from the vaccination programme by the NHS. And MDDC council grants totalling £10667 have helped ensure funds still coming in.

**Chair's Report**

Thank you to everyone for their support over the last year, a difficult time due to the pandemic and no events have been able to go ahead. The NHS have been using the hall, when they leave the hope is to get back to normal with events and fundraising.  
Hoping to have some events to look forward to next year.

Phillip White  
Chair

**Achievements and Performance**

Moorhayes Community Association was formed to provide benefits to the residents of Moorhayes. This is done in a number of ways in accordance with the Association's Constitution:

- by providing facilities for the residents to use such as the Community Centre
- by promoting those facilities for the enjoyment of the residents
- hold exhibitions, meetings, lectures, classes, seminars or training courses
- all forms of recreational and other leisure time activities
- work with local authorities, voluntary groups, charitable trusts and other bodies to advance education
- provide facilities to improve social welfare
- with the object of improving the conditions of life for the residents

Facilities at the Centre include:

- the Main Hall – underfloor heating makes this spacious hall ideal for seated banquets, wedding guests, etc for up to 150 guests, or parties, discos, etc for over 300
- the Meeting room – seating up to 35 people
- the Kitchen – a full commercial kitchen
- outdoor games area – designed for 5 a side football, and suitable for basketball, netball etc
- a full size football pitch
- car parking for 50 cars

## TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Regular bookings have been taken from a number of organisations offering sport and leisure activities, including:

Fit for life pilates  
Tiverton TAGB Tae Kwan Do  
Bingo  
Fencing classes  
Country dance

### **Trustees' Responsibilities:**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that the year. In preparing the statement, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and 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 statement of accounts.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the trustees to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on

\_\_\_\_\_ (date) and signed on their behalf by

\_\_\_\_\_ (name) – Trustee

**MOORHAYES COMMUNITY ASSOCIATION  
TIVERTON, DEVON  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
YEAR ENDED 31ST MARCH 2022**

This report on the accounts of the Moorhayes Community Association, Tiverton (Devon) for the period ended 31 March 2022 is in respect of an examination carried out under Section 145 of the Charities Act 2011.

**Respective responsibilities of the Trustees and Examiner**

The Trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011) and that an independent examination is needed.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiners's Statement**

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

- (i) 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the regulationshave not been met; or
- (ii) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts

Bray Accountants  
Tiverton  
Devon  
EX16 6PE

16th December 2022

**MOORHAYES COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds		Total 2022	Total 2021
		General £	Designated £	£	£
<b>INCOMING RESOURCES</b>	3				
<b>Incoming resources from generated funds</b>					
Voluntary income		0		0	0
Activities for generating funds		10,899		10,899	21,402
Investment income		3		3	4
		<u>10,902</u>	<u>0</u>	<u>10,902</u>	<u>21,406</u>
<b>Incoming resources from charitable activities</b>					
Community centre facilities		<u>38,832</u>		<u>38,832</u>	<u>15,650</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>49,734</u>	<u>0</u>	<u>49,734</u>	<u>37,056</u>
<b>RESOURCES EXPENDED</b>	4				
<b>Costs of generating funds</b>					
Costs of generating voluntary income		0		0	0
Fundraising costs		154		154	0
<b>Charitable activities</b>		<u>34,396</u>		<u>34,396</u>	<u>24,194</u>
<b>Governance costs</b>		<u>590</u>		<u>590</u>	<u>440</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>35,140</u>	<u>0</u>	<u>35,140</u>	<u>24,634</u>
<b>NET INCOMING RESOURCES before transfers</b>		<u>14,594</u>	<u>0</u>	<u>14,594</u>	<u>12,422</u>
<b>TRANSFERS BETWEEN FUNDS</b>	10			<u>0</u>	<u>0</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>14,594</u>	<u>0</u>	<u>14,594</u>	<u>12,422</u>
<b>FUNDS BROUGHT FORWARD</b>		<u>196,147</u>	<u>6,444</u>	<u>202,591</u>	<u>190,169</u>
<b>FUNDS CARRIED FORWARD</b>		<u>210,741</u>	<u>6,444</u>	<u>217,185</u>	<u>202,591</u>

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

# MOORHAYES COMMUNITY ASSOCIATION

## BALANCE SHEET 31ST MARCH 2022

	<u>Notes</u>	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	6	140,742	142,228
Investments	7	<u>0</u>	<u>0</u>
		140,742	142,228
<b>CURRENT ASSETS</b>			
Lloyds TSB		11,784	13,844
Building society		242	242
Deposit accounts		36,222	20,274
Debtors	8	32,215	27,241
		<u>80,463</u>	<u>61,601</u>
<b>CURRENT LIABILITIES</b>			
Creditors	9	4,020	1,238
Loans		-	-
		<u>4,020</u>	<u>1,238</u>
<b>NET CURRENT ASSETS</b>		76,443	60,363
<b>NET ASSETS</b>		<u>217,185</u>	<u>202,591</u>
<b>RESERVES</b>			
<b>Unrestricted funds</b>			
General fund		210,741	196,147
Designated funds		6,444	6,444
<b>Total income funds</b>	10	<u>217,185</u>	<u>202,591</u>

Approved by the trustees and signed on their behalf

.....  
P White  
Chairman

# **MOORHAYES COMMUNITY ASSOCIATION**

## **NOTES TO THE ACCOUNTS YEAR ENDED 31ST MARCH 2022**

### **1. ACCOUNTING POLICIES**

#### **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance 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) effective 1 January 2015, and with the Charities Act 2011.

#### **Income**

Income is included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

Where income has related expenditure the income and the expenditure are reported gross.

Grants and donations are included when the conditions for receipt are met.

Investment income is included when receivable.

#### **Expenditure**

Expenditure is recognised on an accruals basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Fixtures, fittings and equipment	20%
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**MOORHAYES COMMUNITY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

	2022	2021
<b>2. EMPLOYEE INFORMATION</b>		
The average number of full time equivalent employees during the period was:	0	0
	£	£
Staff costs for the year were:		
Wages and salaries	0	0
	<u>0</u>	<u>0</u>
<b>3. ANALYSIS OF INCOMING RESOURCES</b>		
	£	£
<b>Donations</b>		
Donations	0	0
	<u>0</u>	<u>0</u>
<b>Other trading activities</b>		
Fundraising activities	232	765
Grants received	10,667	20,637
Rent received	0	0
	<u>10,899</u>	<u>21,402</u>
<b>Investment income</b>		
Bank interest	3	4
	<u>3</u>	<u>4</u>
<b>Charitable activities</b>		
Communtiy centre facilities	36,964	14,650
Football pitch and MUGA hire	1,868	1,000
	<u>38,832</u>	<u>15,650</u>

# MOORHAYES COMMUNITY ASSOCIATION

## NOTES TO THE ACCOUNTS YEAR ENDED 31ST MARCH 2022

	<u>Note</u>	<b>2022</b> £	<b>2021</b> £
<b>4. ANALYSIS OF RESOURCES EXPENDED</b>			
<b>Costs of generating voluntary income</b>			
Support costs	5	<u>0</u>	<u>0</u>
<b>Fundraising costs</b>			
Fund raising expenses		0	0
Support costs	5	<u>154</u>	<u>0</u>
		<u>154</u>	<u>0</u>
<b>Charitable activities</b>			
Water rates		5,569	2,046
Rates		0	0
Heat and light		14,280	8,188
Insurance		1,275	1,271
Cleaning		4,868	96
Premises maintenance		2,930	2,164
Equipment hire		109	218
Subscriptions and licences		1,446	323
Support costs	5	<u>3,919</u>	<u>9,888</u>
		<u>34,396</u>	<u>24,194</u>
<b>Governance costs</b>			
Support costs	5	<u>590</u>	<u>440</u>
		<u>35,140</u>	<u>24,634</u>

<b>5. SUPPORT COSTS</b>	<b>Voluntary income</b>	<b>Fundraising activity</b>	<b>Charitable activity</b>	<b>Governance activity</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£	£
Wages and NI			0		0	0
Advertising		0			0	0
Telephone and internet			1,641		1,641	486
Computer costs		154	154		308	0
Bank charges			7		7	14
Accountancy			590	590	1,180	880
Printing, postage and stationery			0		0	0
Legal fees			41		41	0
Loan interest			0		0	0
Depreciation			1,486		1,486	8,948
	<u>0</u>	<u>154</u>	<u>3,919</u>	<u>590</u>	<u>4,663</u>	<u>10,328</u>

# MOORHAYES COMMUNITY ASSOCIATION

## NOTES TO THE ACCOUNTS YEAR ENDED 31ST MARCH 2022

### 6. FIXED ASSETS

	Buildings improvements £	Fixtures, fittings and equipment £	Office equipment £	Total £
<b>Cost</b>				
At 1 April 2021	182,116	44,641		226,757
Additions				
Disposals				
At 31 March 2022	182,116	44,641		226,757
<b>Depreciation</b>				
At 1 April 2021	47,313	37,216		84,529
Charge for the period		1,486		1,486
Eliminated on disposals				-
At 31 March 22	47,313	38,702		86,015
<b>Net book amounts</b>				
At 31 March 2022	134,803	5,939		140,742
At 31 March 2021	134,803	7,425		142,228

### 7. INVESTMENTS

The charity has control of a trading subsidiary Moorhayes Country House Limited which is incorporated in England and Wales. The company was formed in April 2014 and started trading on 1 April 2014. Any profits of the company will be paid to the charity by gift aid.

### 8. DEBTORS

	2022 £	2021 £
Trade debtors	1,175	4,032
Loan to trading company	24,344	18,409
Prepayments and accrued income	6,696	4,800
	32,215	27,241

### 9. CREDITORS AND ACCRUALS

Payments received on account	-	-
Trade creditors	3,120	438
Accruals and deferred income	900	800
	4,020	1,238

# MOORHAYES COMMUNITY ASSOCIATION

## NOTES TO THE ACCOUNTS YEAR ENDED 31ST MARCH 2022

### 10. MOVEMENTS IN FUNDS

	At 1 April 2020	Other incoming resources	Outgoing resources	Transfers	At 31 March 2021
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	196,147	49,734	35,140		210,741
Capital equipment/Repair fund	6,444				6,444
Property fund	0				0
	<u>202,591</u>	<u>49,734</u>	<u>35,140</u>	<u>0</u>	<u>217,185</u>

#### Purposes of designated funds:

**Capital equipment fund:** A fund to provide for the replacement of equipment and property maintenance and other capital initiatives.

**Property fund :** This fund will be established to provide resources to develop the future growth of the charity. The fund is to provide for the purchase of the charity property and has been named the Property Fund.

### 11. TRANSACTIONS WITH TRUSTEES

No directors received any remuneration from the company during the year (2021: nil)

**MOORHAYES COMMUNITY ASSOCIATION**  
**TIVERTON, DEVON**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 MARCH 2022**

	<u>General</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>Fund</u>	<u>Funds</u>	<u>£</u>	<u>£</u>
	£	£		
<b>Income</b>				
Fees				
Lettings and session payments	129		129	-60
Regular hirers	36835		36,835	14710
Football pitch and MUGA	1868		1,868	1000
Grants	10,667		10,667	20,637
Donations	0		0	-
Fund raising	232		232	765
Interest	3		3	4
	<u>49,734</u>	<u>0</u>	<u>49,734</u>	<u>37,056</u>
<b>Expenditure</b>				
Insurance	1,275		1,275	1,271
Rates	0		0	0
Water	5,569		5,569	2046
Light and heat	14,280		14,280	8188
Cleaning	4,868		4,868	96
Repairs and maintenance	2,930		2,930	2164
Telephone	1,641		1,641	486
Computer expenses	308		308	0
Hire of equipment	109		109	218
Subscriptions and licences	1,446		1,446	325
Other expenses	41		41	-2
Accountancy	1,180		1,180	880
Bank charges	7		7	14
Depreciation	1,486		1,486	8948
	<u>35,140</u>	<u>0</u>	<u>35,140</u>	<u>24,634</u>
<b>Surplus/deficit for the year</b>	14,594	0	14,594	12,422
Transfers between funds	-		-	-
Funds brought forward	<u>183,725</u>	<u>6,444</u>	<u>202,591</u>	<u>190,169</u>
Funds carried forward	<u>198,319</u>	<u>6,444</u>	<u>217,185</u>	<u>202,591</u>