

MOOR POOL HERITAGE TRUST

England & Wales · Charity number 1148252

Details

Status	Registered
Legal form	Charitable company
Company number	07731184
Registered	2012-07-24
Register	View on the Charity Commission register

Contact

Address	Moor Pool Hall 37 The Circle Harborne Birmingham B17 9DY
Phone	01214262908
Email	manager@moorpoolhall.com
Website	www.moorpoolhall.org.uk

Activities

Objects: TO PROMOTE, FOR THE PUBLIC BENEFIT:(A) THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT WITHIN THE AREA; AND(B) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF RESIDENTS OF THE AREA THROUGH THE USE OF COMMUNITY FACILITIES; AND(C) THE ADVANCEMENT OF EDUCATION, INCLUDING PROMOTING KNOWLEDGE OF THE SOCIAL AND ARCHITECTURAL HISTORY AND HERITAGE OF THE AREA.

Activities: To promote, for the public benefit: the conservation, protection and improvement of the physical and natural environment within the Moor Pool conservation area and also the promotion of community participation in healthy recreation through the use of community facilities as well as the advancement of education, including knowledge of the social, architectural history and heritage of the area.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Accommodation/housing, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BIRMINGHAM CITY
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£163,524	£191,663	-	-
2024-08-31	£162,111	£143,814	-	-
2023-08-31	£236,888	£104,030	-	-
2022-08-31	£140,792	£123,394	-	-
2021-08-31	£116,753	£79,438	-	-

Trustees

Name	Role	Appointed
SIMON STIRLING	Chair	2013-07-01
Dr NIGEL BARTRAM		2012-02-07
Elizabeth Thomson		2024-01-25
JULIA CLARE BELLINGHAM		2012-02-07
Phil Simpson		2017-09-18
Sarah Copley		2015-03-05
Stuart Green		2024-01-23

MOOR POOL HERITAGE TRUST

England & Wales - Charity number 1148252

Accounts

COMPANY REGISTRATION NUMBER: 07731184
CHARITY REGISTRATION NUMBER: 1148252

Moor Pool Heritage Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2025

Moor Pool Heritage Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2025

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Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Objectives and activities

Public Benefit

The charity is a Public Benefit Entity

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Objectives of the Trust

The Trust has a clear objective, in its Articles of Association, to promote, for the public benefit:

- a. The conservation, protection and improvement of the physical and natural environment within the Area; and
- b. The promotion of community participation in healthy recreation for the benefit of residents of the Area through the use of community facilities; and
- c. The advancement of education, including promoting knowledge of the social and architectural history of the Area.

The Trust has been granted charitable status. The Trust remains a vehicle to secure Moor Pool for the future and to enable everyone to continue to enjoy and benefit from the various features forming JS Nettlefold's original vision for a garden suburb community which provided not only better living conditions but a wonderful environment. Beyond that, Moor Pool has an important historic value and remains an almost intact example of a garden suburb built on co-partnership principles from what was an extremely important period in Britain's town planning history. Our duty is to do what we can to preserve that whilst preparing ourselves to face the challenges of the future.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Achievements and performance

Review of the Year 2024-2025

We celebrated the 10th anniversary of our acquisition of Moor Pool Hall and the associated community assets on 21st December 2024. It is amazing how time has flown. In a series of news releases and social media posts, we have permitted ourselves a brief look back through the years, focusing on some of the key events and personalities who have helped us move so far forward and so quickly. We have also reflected on the many developments over the 10 years, such as the two new kitchens, the Carless Ecology Centre, the completion of the jigsaw with the acquisition of the Estate Office and the recognition received through the Queen's Award for Voluntary Service.

There will be no time to stand still, however. 2024/25 was a very busy year encompassing a very full range of activities and considerable maintenance expenditure. A highlight has been the opening of the new disabled ramp to the Hall, funded by a grant from the William A Cadbury Charitable Trust and by the fundraising and donations of our local community. We have continued with the unglamorous but very necessary work on drainage, roofing, electrics and plumbing.

We are in the process of commissioning a strategic options appraisal, helping us to chart a sustainable strategy for the next 10 years.

Moor Pool Halls

We continue to see enhanced utilisation and income from hirers. We welcomed new customers such as a Salsa class, Leaf Creative Arts and Yin Meditative Yoga. We continue to offer fairly priced and flexible facilities to our regular customers during the week.

Weekends remain largely the province of one-off hires such as children's parties, other family and leisure functions, as well as our Moor Pool events such as the Heritage Festival.

Green Spaces

We have continued with the programme of yearly tree maintenance as recommended in the 2021 independent tree survey. The recommendation for 2024/25 entailed the removal of four very significant Black Poplar trees from the boundary of Park Edge and the Moor Pool on safety grounds. B Richards Tree Services performed this very capably for us over the course of a number of days. Whilst the removal of such tall trees has resulted in a different horizon over the pool, the extent of the remaining tree cover is substantial, and the other species will get more light without the poplars.

The Nettlefold Garden continues to prosper. The Park is open from 9am to dusk every day during spring, summer and autumn and on weekends during the winter months. Tai Chi classes take place every Tuesday, with a yoga class on Sunday mornings. We would like to thank the Garden Committee and all of its volunteers for their continued hard work in leading its development and for the ongoing maintenance. It is very much appreciated.

Over 90% of our allotments continue to be let.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Achievements and performance *(continued)*

Commercial Property

Our properties at 25-28 The Circle were fully let throughout the year. We commenced a programme of window restoration on both residential properties.

We welcomed the Strings Club as a tenant at the Evelyn Room at the Estate Office in April 2025. We continue to market the co-worker and conference facilities strongly.

Garages

We are pleased to report 100% occupation of our serviceable garages across our garage sites at Wentworth Gate, The Square, The Spinney, Winterbourne Lane and Kenrick Close. There remains a full waiting list.

Carless Ecology Centre (at the Builders' Yard)

The centre opened in 2022 and much use has been made of it by outdoor, wildlife and allotment groups and for our extensive programme of children's activities. Its accessibility and sensory elements means it is also used frequently by Special Educational Needs establishments. The Centre has received many plaudits by so many of its users.

Educational and Community Programme

Justine Marklew has maintained our programme of children's activities for the school holidays and so much more, taking the Carless Ecology Centre to her heart. She has also continued with our programme of local history talks and walks and other events, alongside assistance in fundraising and so many other areas of our community involvement. Justine is now a qualified Forest School leader and has started a school holiday forest school programme.

Development Plans

We are in the process of commissioning a strategic options appraisal, helping us to chart a sustainable strategy for the next 10 years. However, pending that, the Trust has a number of development ideas which it will pursue, funding permitting:

1. The renovation of the washroom facilities and entrance hall in the Upper Hall. This will be a great addition and improvement to the Upper Hall and its entrance as the 'front door' of Moor Pool. We have received full planning approval from Birmingham City Council and have received varying quotes for the work. Now comes the full round of fundraising applications to grant-making institutions!
2. The Moor Pool. Our aim is to ensure the pool is retained as the jewel in the Estate built by John Nettlefold and The Harborne Tenants in 1908; to enhance its ecological value and its role as a publicly accessible facility for residents of the Estate and immediate neighbours whilst retaining its recreational fishing activities.
3. The renovation of the Builders Yard remains a longer-term objective.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Financial review

Fundraising

We have maintained our usual very popular roster of fundraising events, such as the Moor Pool Festival attracting over 1,000 visitors. We also ran a full Christmas programme - sleigh ride, grotto - in December 2024, and also held a number of quiz nights. We would wish to record our appreciation to the Fundraising Committee and to all volunteers and fundraisers.

Donations

The Fundraising Committee continues its drive to attract donations. We would like to thank all the existing donors to the Trust through the year. We were also very pleased and grateful for the very kind donation from the estate of our late Trustee, colleague and friend, Andrew Hackett, and also from friends and family of our long-time supporter, the late Barbara Ikin.

Grants Received

We would like to thank all donors and grantors for their generous contributions. We received the following grant:

Pilgrim Trust - £5,000 - for repairs to the Moor Pool Hall roof

The William A Cadbury Charitable Trust grant for the disabled ramp was received in the previous financial year 2023/24.

Results summary

The summary of the results is as follows:

- General donations £2,076
- Restricted donations £7,078
- Restricted grants £5,000
- Fundraising (treated as restricted) £8,169
- Income from rents, hall hire and educational activities £140,204
- Other income including interest £997
- General expenditure £143,108
- Net surplus on general funds £169
- General Reserves carried forward £580,092
- Restricted expenditure £48,555
- Restricted reserves carried forward (detailed later in the accounts) £59,426

Reserves Policy

The trustees do not consider it appropriate yet to establish a reserves policy. There is a great deal of refurbishment and maintenance still required to the properties and all available funds will be required to effect this.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Financial review *(continued)*

Trustees

Jill Howes resigned from her Trusteeship, having moved from the Harborne area. Jill had been a Trustee since 2012 and was fundamental to the success of the Trust throughout. She provided expert supervision over the operations and maintenance of the Hall, always guiding sensitively and almost always in the company of her faithful dog, Henry. Jill acted as effective Hall Manager for the first 12 months under our ownership and attracted many new users and hirers during this crucial period. She was also a vital cog in our fundraising campaign back in 2012-14 and thereafter. She will be missed but we do look forward to seeing her from time to time at our events.

Phil Simpson has passed the Secretary role onto Stuart Green. Many thanks to Phil for completing almost 10 years as Secretary and for putting together so many agendas and minutes. We are very fortunate that Phil will continue as a Trustee.

Staff

We are very grateful for their commitment and hard work over the year, and in particular our Hall & Assets Manager, Barbara Nomikos, our Community Engagement Manager, Justine Marklew and Marketing/Fundraising Coordinator, Clare Gordon.

We would also like to extend our gratitude to our caretaking staff of Brenda McCormick, Peter Stroud and Will Sykes who do so much to keep our hall hirers contented and the hall running smoothly.

Training

The Trust ensures that its staff and Trustees remain updated on developments across the voluntary sector. Barbara completed a course in lime mortar application. Justine practices her Forest School skills.

The Trust is also an active participant in Birmingham Heritage Forum with Barbara Nomikos a committee member there.

Volunteering

Active volunteers' numbers have risen over the past 10 years from 35 to just over 100.

We would take this opportunity of thanking expressly all those who so tirelessly give up their time to volunteer for us. Moor Pool truly would not be what it is without the continuing enthusiastic support of its volunteers.

In Memoriam

We would like to mark the passing of Barbara Ikin, a true supporter of the Trust ever since it was founded in 2011. There was no better person in highlighting the historic importance of the Hall as the centre of the Moor Pool community, and she was absolutely thrilled when we completed the 20214 transaction.

We were also sorry when Tex Mason passed away in late 2024. He had long played a very conspicuous role in our Santa weekend celebrations (!) and was a steadfast supporter. We wish Norma the very best.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Structure, governance and management

Trustees

The Chair would wish to place on record his gratitude for the support received from the other Trustees.

The Trustees meet at least once per month and often more frequently as circumstances require. All matters of policy, management and any other items as circumstances require are determined by the Trustees. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss both financial and external risks that the charity is exposed to during normal Trustee meetings.

The power to appoint new Trustees resides with the Trustees of the time as set out in the governing document.

No expenses were paid to any Trustee. All Trustees give their time voluntarily and receive no benefits from the charity. As part of their induction programme new Trustees are made aware of their responsibilities as Trustees of Moor Pool Heritage Trust. This induction includes an introduction to the objectives, scope and policies of the charity and information on Trustee responsibilities together with a copy of the charity's governing document.

Reference and administrative details

Registered charity name Moor Pool Heritage Trust

Charity registration number 1148252

Company registration number 07731184

Principal office and registered office Moor Pool Hall
The Circle
Harborne
Birmingham
B17 9DY

The trustees

Mr S Stirling-Chair
Ms J Bellingham
Dr N Bartram
Ms AJ Howes (Retired 28 April 2025)
Ms S Copley
Mr P Simpson
Prof S Green-Secretary
Mrs E Thomson

Independent examiner David Seeley FCA
Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 March 2026 and signed on behalf of the board of trustees by:



Mr S Stirling-Chair
Trustee

Moor Pool Heritage Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moor Pool Heritage Trust

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Moor Pool Heritage Trust ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

10 March 2026

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2025

		2025	2024
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	2,076	12,078
Other trading activities	6	140,204	8,169
Investment income	7	997	—
Total income		143,277	20,247
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	8	—	3,239
Expenditure on charitable activities	9,10	143,108	45,316
Total expenditure		143,108	48,555
Net (expenditure)/income and net movement in funds			
		169	(28,308)
Reconciliation of funds			
Total funds brought forward		579,923	87,734
Total funds carried forward		580,092	59,426

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

The notes on pages 11 to 20 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position
31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	17	537,708	543,999
Current assets			
Cash at bank and in hand		121,699	154,571
Creditors: amounts falling due within one year	18	6,736	13,469
Net current assets		<u>114,963</u>	<u>141,102</u>
Total assets less current liabilities		652,671	685,101
Creditors: amounts falling due after more than one year	19	13,153	17,444
Net assets		<u>639,518</u>	<u>667,657</u>
Funds of the charity			
Restricted funds		59,426	87,734
Unrestricted funds		580,092	579,923
Total charity funds	21	<u>639,518</u>	<u>667,657</u>

For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9 March 2026 and are signed on behalf of the board by:



Mr S Stirling-Chair
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Moor Pool Hall, The Circle, Harborne, Birmingham, B17 9DY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. Property donated to the charity has been valued by the directors in conjunction with professional advisers.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- The depreciation rate of 1% per annum is a fair reflection of the diminution of the property assets of the charity over the year. The carrying value of the properties at the balance sheet date was £537,708. Depreciation has been provided on the garages at a rate of 5% per annum.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted income funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There are currently no endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-------------------|---|---|
| Freehold property | - | Between 1% and 5% per annum straight line basis |
| Equipment | - | 10% Straight line basis |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The Charitable company is limited by guarantee. The liability of each member in the case of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	2,076	7,078	9,154
Grants			
Grants receivable	–	5,000	5,000
	<u>2,076</u>	<u>12,078</u>	<u>14,154</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,219	665	1,884
Grants			
Grants receivable	—	31,400	31,400
	<u>1,219</u>	<u>32,065</u>	<u>33,284</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising events	—	8,169	8,169
Garage and other commercial rents and Hall hire	133,903	—	133,903
Educational activities	6,301	—	6,301
	<u>140,204</u>	<u>8,169</u>	<u>148,373</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	—	4,907	4,907
Garage and other commercial rents and Hall hire	119,410	—	119,410
Educational activities	3,036	—	3,036
	<u>122,446</u>	<u>4,907</u>	<u>127,353</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>997</u>	<u>997</u>	<u>1,474</u>	<u>1,474</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Donations	<u>—</u>	<u>3,239</u>	<u>3,239</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	<u>250</u>	<u>—</u>	<u>250</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Moor Pool Estate	139,933	45,316	185,249
Support costs	3,175	–	3,175
	<u>143,108</u>	<u>45,316</u>	<u>188,424</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Moor Pool Estate	133,083	6,507	139,590
Support costs	3,974	–	3,974
	<u>137,057</u>	<u>6,507</u>	<u>143,564</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Moor Pool Estate	185,249	–	185,249	139,590
Governance costs	–	3,175	3,175	3,974
	<u>185,249</u>	<u>3,175</u>	<u>188,424</u>	<u>143,564</u>

11. Analysis of support costs

	Analysis of support costs Moor Pool Estate £	Total 2025 £	Total 2024 £
Finance costs	3,175	3,175	3,974

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>6,291</u>	<u>6,291</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	490
Other financial services	480	764
	<u>1,080</u>	<u>1,254</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	59,531	56,513
Employer contributions to pension plans	422	264
	<u>59,953</u>	<u>56,777</u>

The trustees are the key management personnel of the charity and receive no remuneration for their work.

The average head count of employees during the year was 6 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Educational and community	1	1
Hall management	1	1
Other hall staff	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Transfers between funds

There were no transfers between funds during the current or previous years.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2024 and 31 August 2025	593,876	3,910	597,786
Depreciation			
At 1 September 2024	51,050	2,737	53,787
Charge for the year	5,900	391	6,291
At 31 August 2025	56,950	3,128	60,078
Carrying amount			
At 31 August 2025	536,926	782	537,708
At 31 August 2024	542,826	1,173	543,999
Capital commitments			
		2025 £	2024 £
Contracted for but not provided for in the financial statements		—	20,000

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	3,700	3,324
Accruals and deferred income	1,080	1,014
Social security and other taxes	592	167
Other creditors	1,364	8,964
	<u>6,736</u>	<u>13,469</u>

19. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	<u>13,153</u>	<u>17,444</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £422 (2024: £264).

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

21. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	At 31 August 2025 £
General funds	<u>579,923</u>	<u>143,277</u>	<u>(143,108)</u>	<u>—</u>	<u>580,092</u>

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
General funds	<u>486,091</u>	<u>125,139</u>	<u>(137,307)</u>	<u>106,000</u>	<u>579,923</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	At 31 August 2025 £
Moor Pool Heritage Fund	58,547	15,247	(14,549)	–	59,245
William A Cadbury Charitable Trust	20,000	–	(20,000)	–	–
Nettlefold Oak	181	–	–	–	181
BCC SpaceHive	–	–	–	–	–
Crowdfunder	–	–	–	–	–
DHULC Community Ownership	–	–	–	–	–
Commonwealth Games legacy	–	–	–	–	–
BCC NDSU Small grants-Carless Programme	–	–	–	–	–
Harborne Tenants Snooker Club	–	–	–	–	–
Age UK	–	–	–	–	–
Veolia ES	184	–	(184)	–	–
Heart of England	8,822	–	(8,822)	–	–
Pilgrim Trust	–	5,000	(5,000)	–	–
	<u>87,734</u>	<u>20,247</u>	<u>(48,555)</u>	<u>–</u>	<u>59,426</u>

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
Moor Pool Heritage Fund	52,975	5,572	–	–	58,547
William A Cadbury Charitable Trust	–	20,000	–	–	20,000
Nettlefold Oak	181	–	–	–	181
BCC SpaceHive	–	–	–	–	–
Crowdfunder	1,146	–	(1,146)	–	–
DHULC Community Ownership	96,000	–	–	(96,000)	–
Commonwealth Games legacy	1,299	–	(1,299)	–	–

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

21. Analysis of charitable funds *(continued)*

BCC NDSU Small grants-Carless Programme	1,668	–	(1,668)	–	–
Harborne Tenants Snooker Club	10,000	–	–	(10,000)	–
Age UK	–	500	(500)	–	–
Veolia ES	–	1,000	(816)	–	184
Heart of England	–	9,900	(1,078)	–	8,822
Pilgrim Trust	–	–	–	–	–
	<u>163,269</u>	<u>36,972</u>	<u>(6,507)</u>	<u>(106,000)</u>	<u>87,734</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	537,708	–	537,708
Current assets	62,273	59,426	121,699
Creditors less than 1 year	(6,736)	–	(6,736)
Creditors greater than 1 year	(13,153)	–	(13,153)
Net assets	<u>580,092</u>	<u>59,426</u>	<u>639,518</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	543,999	–	543,999
Current assets	66,837	87,734	154,571
Creditors less than 1 year	(13,469)	–	(13,469)
Creditors greater than 1 year	(17,444)	–	(17,444)
Net assets	<u>579,923</u>	<u>87,734</u>	<u>667,657</u>

All restricted funds in both the current and previous year are made up of current assets, primarily bank balances.

23. Related parties

No director/trustee received any remuneration or other benefit from their work with the charity. Some trustees made small donations to the charity as part of its routine fundraising. These totalled less than £1,000 in the year. Trustees are also eligible to rent garages and allotments from the charity. The rents paid are the same as for any other tenant. No monies were outstanding at the year end. 4 Trustees rent allotments and 4 rent garages.

MOOR POOL HERITAGE TRUST

England & Wales - Charity number 1148252

Accounts

COMPANY REGISTRATION NUMBER: 07731184
CHARITY REGISTRATION NUMBER: 1148252

Moor Pool Heritage Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2024

Moor Pool Heritage Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2024

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Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 August 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Achievements and performance

Review of the Year 2023-2024

The most momentous event of the year occurred at the start of the year in September 2023 with our purchase of the Moor Pool Estate Office & Snooker Club from Grainger Plc, the 'last piece in the Moor Pool jigsaw'. Our other activities continued apace with further increased usage of the Moor Pool Halls, the continuing success of the Carless Ecology Centre and Nettlefold Garden, and various improvements to our facilities, most notably the construction of the new disabled access ramp to the Hall. Our prudent financing has enabled us to dedicate funds towards capital expenditure when needed.

A very sad note however was the death of Andrew Hackett, long-time Trustee in September 2023.

The Trust's recently revised website www.moorpoolhall.org.uk outlines all of our activities.

Moor Pool Estate office

When we acquired the Moor Pool Halls from Grainger Plc in 2014, the Moor Pool Estate Office & Snooker Club was excluded from the transaction with Grainger continuing to use the lower floor. We have maintained a positive dialogue with Grainger in the intervening years.

Grainger's changing business plans meant that they no longer needed this office. We agreed to acquire the property from them in late 2022 and this transaction completed in September 2023.

We were very grateful for the financial support of the Government's Community Ownership Fund and Harborne Tenants' Snooker Club in progressing the acquisition.

Our aims have been to:

- a. Retain the community Harborne Tenants Snooker Club on the upper floor. We have updated and renewed the Snooker Club lease.
- b. Start up a co-working facility satisfying home working needs in Harborne, in the Lower floor.
- c. Provide community rooms and classroom space in the Lower Floor.

We launched the co-working and meeting room spaces in late 2023, supported by Clare Gordon, our new Estate Office Manager. The facilities have been rated as excellent by most users and momentum is building gradually.

We have also moved our Trust office across which makes for a more pleasant working environment for our staff.

This completes our ownership of the historic Moor Pool buildings within The Circle. Very much the last piece of the Moor Pool jigsaw for us!

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Achievements and performance *(continued)*

Moor Pool Halls

We continue to see enhanced utilisation and income from hirers. We welcomed new customers such as 'Bliss Bath Babies'. We continue to offer fairly-priced and flexible facilities to our regular customers during the week.

Weekends remain largely the province of children's parties and other family and leisure functions.

The uplift in utility, insurance and other prices has impacted on our costs. We have attempted to mitigate matters through:

- a. The introduction of heating zoning between the Main and Lower Halls;
- b. Completion of LED lighting throughout the building, and
- c. Introduction of sensor based lighting in various rooms and walkways.

Green Spaces

The Nettlefold Garden continues to prosper. The Park is open from 9am to dusk every day during spring, summer and autumn and on weekends during the winter months. Tai Chi classes take place every Tuesday, with a yoga class starting on Sunday mornings. We would like to thank the Garden Committee and all of its volunteers for their continued hard work in leading its development and for the ongoing maintenance. It is very much appreciated.

Over 90% of our allotments continue to be let.

We have continued with the programme of yearly tree maintenance as recommended in the 2021 independent tree survey.

Commercial Property

We have seen changeovers of tenants on both of our residential properties, and both are now let. A new central heating system was installed at no 28 The Circle. We are reviewing repairs and upgrades to the window stock.

All other commercial property was let at acceptable terms.

Garages

We are pleased to report 100% occupation of our serviceable garages across our garage sites at Wentworth Gate, The Square, The Spinney, Winterbourne Lane and Kenrick Close. There remains a full waiting list

Carless Ecology Centre (at the Builders' Yard)

The centre has now been open for over two years and much use has been made of it by outdoor, wildlife and allotment groups and for our extensive programme of children's activities. It has received many plaudits by so many of its users, most particularly at the recent Moor Pool Heritage Festival.

We were delighted to receive over £7,000 in 'Crowdfunder' based grant funding from Birmingham City Council and Spacehive in 2023, which has enabled us to construct a new disabled friendly toilet facility within the joined-on Builders Yard. This opened in late summer 2023. A further raised bed was installed during 2024, funded by a grant from Veolia Environmental Services.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Achievements and performance *(continued)*

Educational and Community Programme

Justine Marklew has maintained our programme of children's activities for the school holidays and so much more, taking the Carless Ecology Centre to her heart. She has also continued with our programme of local history talks and walks and other events, alongside assistance in fundraising and so many other areas of our community involvement. Justine is now a qualified Forest School leader and has started a school holiday forest school programme

Development Plans

The Trust has a number of development ideas which it will pursue, funding permitting:

1. The renovation of the washroom facilities and entrance hall in the Upper Hall. This will be a great addition and improvement to the Upper Hall and its entrance as the 'front door' of Moor Pool. We have now received full planning approval from Birmingham City Council and have commenced firstly with the disabled ramp over the late summer 2024.
2. The Moor Pool. Our aim is to ensure the pool is retained as the jewel in the Estate built by John Nettlefold and The Harborne Tenants in 1908, to enhance its ecological value and its role as a publicly accessible facility for residents of the Estate and immediate neighbours whilst retaining its recreational fishing activities.
3. The renovation of the Builders Yard remains a longer term objective.

Financial review

Fundraising

The always popular Moor Pool Festival returned in September 2023 and was very well attended with lots of good wishes. We also ran a full Christmas programme - sleigh ride, grotto - in December 2023, and also a couple of quiz nights. We would wish to record our appreciation to the Fundraising Committee and to all volunteers and fundraisers.

Donations

The Fundraising Committee continues its drive to attract donations. We would like to thank all the existing donors to the Trust through the year.

Grants Received

We would like to thank all donors and grantors for their generous contributions. We received the following new grants:

1. An Age UK grant of £500 - this was for a series of 'Stitch Clever' workshops aimed at the 55+ sewing market.
2. A Veolia Environmental Services grant of £1,000 for the construction of a new raised bed at the Carless Ecology Centre.
3. A Northfield and Harborne Neighbourhood Network Scheme grant of £9,900 to be spent upon a series of activities at The Carless Ecology Centre.
4. A William A Cadbury Trust grant of £20,000 towards the construction of the new disabled ramp to access Moor Pool Hall.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Financial review *(continued)*

Results summary

The summary of the results is as follows:

- General donations £1,219
- Restricted donations £665
- Restricted grants £31,400
- Fundraising (treated as restricted) £4,907
- Income from rents, hall hire and educational activities £122,446
- Other income including interest £1,474
- General expenditure £137,057
- Net deficit on general funds before transfers £12,168
- Transfers from specific restricted funds to purchase Estate office and assist with set-up costs £106,000
- General Reserves carried forward £579,923
- Restricted expenditure excluding transfers above £6,507
- Restricted reserves carried forward (detailed later in the accounts) £87,734

Reserves Policy

The trustees do not consider it appropriate yet to establish a reserves policy. There is a great deal of refurbishment and maintenance still required to the properties and all available funds will be required to effect this.

Trustees

We were deeply moved by the very sad death of our fellow Trustee and friend, Andrew Hackett in September 2023. Andrew had been a very significant mover in the campaign to save Moor Pool in the late 2000s and early 2010s within the Moor Pool Regeneration Group, and we were honoured to welcome him as a Trustee in 2016. Completely dedicated to the estate, he was also the editor of the Moor Pool Duck community magazine and a founder of the Circle Cinema club. He could always be relied upon to ask the perceptive question, to challenge any concept of 'groupthink' but always with a twinkle in his eye. He managed our IT requirements and our portfolio of over 60 allotments. Two of his finest achievements were piloting our successful Queens Award for Voluntary Service application back in 2019 and in driving the Carless Eco Centre washroom crowdfunding this year. It was such a shame he did not live to see the acquisition of the Moor Pool Estate Office, the 'last piece of the Moor Pool jigsaw'. He will be sorely missed by all.

We have since welcomed two new Trustees:

1. Stuart Green, Professor of Physics & Astronomy at Birmingham University. Stuart is a long-time resident, a committed supporter of the Trust and his interests include environmental and outdoors areas.
2. Lizzy Thomson, Heritage Specialist. Lizzy has worked in the heritage sector for a number of years, most recently at The Canal & River Trust and Black Country Living Museum. Also a long-term estate resident, Lizzy will bring a deep knowledge of listed and heritage buildings to the Trust.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2024

Financial review *(continued)*

Staff

We are very grateful for their commitment and hard work over the year, and in particular our Hall & Assets Manager, Barbara Nomikos and our Community Engagement Manager, Justine Marklew. We also welcomed Clare Gordon to manage the Estate Office and lead our marketing and social media.

We would also like to extend our gratitude to our caretaking team of Brenda McCormick, Peter Stroud and Will Sykes who do so much to keep our hall hirers contented and the hall running smoothly.

Training

The Trust ensures that its staff and Trustees remain updated on developments across the voluntary sector. Justine Marklew completed her Forest School qualification during the year. Barbara Nomikos enjoyed her lime mortar training course

The Trust is also an active participant in Birmingham Heritage Forum with Barbara Nomikos a committee member there.

Volunteering

Active volunteers' numbers have risen over the past 10 years from 35 to just over 100.

We would take this opportunity of thanking expressly all those who so tirelessly give up their time to volunteer for us.

Objectives and activities

Public Benefit

The charity is a Public Benefit Entity

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Objectives of the Trust

The Trust has a clear objective, in its Articles of Association, to promote, for the public benefit:

- a. The conservation, protection and improvement of the physical and natural environment within the Area; and
- b. The promotion of community participation in healthy recreation for the benefit of residents of the Area through the use of community facilities; and
- c. The advancement of education, including promoting knowledge of the social and architectural history of the Area.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Objectives and activities *(continued)*

The Trust has been granted charitable status. The Trust remains a vehicle to secure Moor Pool for the future and to enable everyone to continue to enjoy and benefit from the various features forming J S Nettlefold's original vision for a garden suburb community which provided not only better living conditions but a wonderful environment. Beyond that, Moor Pool has an important historic value and remains an almost intact example of a garden suburb built on co-partnership principles from what was an extremely important period in Britain's town planning history. Our duty is to do what we can to preserve that whilst preparing ourselves to face the challenges of the future.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

Reference and administrative details

Registered charity name Moor Pool Heritage Trust

Charity registration number 1148252

Company registration number 07731184

Principal office and registered office Moor Pool Hall
The Circle
Harborne
Birmingham
B17 9DY

The trustees

Mr S Stirling-Chair
Ms J Bellingham
Dr N Bartram
Ms AJ Howes
Ms S Copley
Mr A Hackett (Died 15 September 2023)
Mr P Simpson-Secretary
Mr S Green (Appointed 25 January 2024)
Mrs E Thomson (Appointed 25 January 2024)

Independent examiner David Seeley FCA
Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Structure, governance and management

Trustees

The Chair would wish to place on record his gratitude for the support received from the other Trustees.

The Trustees meet at least once per month and often more frequently as circumstances require. All matters of policy, management and any other items as circumstances require are determined by the Trustees. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss both financial and external risks that the charity is exposed to during normal Trustee meetings.

The power to appoint new Trustees resides with the Trustees of the time as set out in the governing document.

No expenses were paid to any Trustee. All Trustees give their time voluntarily and receive no benefits from the charity. As part of their induction programme new Trustees are made aware of their responsibilities as Trustees of Moor Pool Heritage Trust. This induction includes an introduction to the objectives, scope and policies of the charity and information on Trustee responsibilities together with a copy of the charity's governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/3/25 and signed on behalf of the board of trustees by:



Mr S Stirling-Chair
Trustee

Moor Pool Heritage Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moor Pool Heritage Trust

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Moor Pool Heritage Trust ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

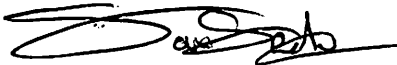
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

26/3/25

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,219	32,065	33,284	124,364
Other trading activities	6	122,446	4,907	127,353	111,486
Investment income	7	1,474	—	1,474	1,038
Total income		<u>125,139</u>	<u>36,972</u>	<u>162,111</u>	<u>236,888</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	250	—	250	573
Expenditure on charitable activities	9,10	137,057	6,507	143,564	132,285
Total expenditure		<u>137,307</u>	<u>6,507</u>	<u>143,814</u>	<u>132,858</u>
Net income		<u>(12,168)</u>	<u>30,465</u>	<u>18,297</u>	<u>104,030</u>
Transfers between funds		106,000	(106,000)	—	—
Net movement in funds		<u>93,832</u>	<u>(75,535)</u>	<u>18,297</u>	<u>104,030</u>
Reconciliation of funds					
Total funds brought forward		486,091	163,269	649,360	545,330
Total funds carried forward		<u>579,923</u>	<u>87,734</u>	<u>667,657</u>	<u>649,360</u>

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

The notes on pages 11 to 20 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	17	543,999	386,414
Current assets			
Cash at bank and in hand		154,571	304,550
Creditors: amounts falling due within one year	18	<u>13,469</u>	<u>20,897</u>
Net current assets		<u>141,102</u>	<u>283,653</u>
Total assets less current liabilities		685,101	670,067
Creditors: amounts falling due after more than one year	19	<u>17,444</u>	<u>20,707</u>
Net assets		<u>667,657</u>	<u>649,360</u>
Funds of the charity			
Restricted funds		87,734	163,269
Unrestricted funds		<u>579,923</u>	<u>486,091</u>
Total charity funds	21	<u>667,657</u>	<u>649,360</u>

For the year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28/3/25, and are signed on behalf of the board by:



Mr S Stirling-Chair
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Moor Pool Hall, The Circle, Harborne, Birmingham, B17 9DY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. Property donated to the charity has been valued by the directors in conjunction with professional advisers.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- The depreciation rate of 1% per annum is a fair reflection of the diminution of the property assets of the charity over the year. The carrying value of the properties at the balance sheet date was £543,999. Depreciation has been provided on the garages at a rate of 5% per annum.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted income funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There are currently no endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-------------------|---|---|
| Freehold property | - | Between 1% and 5% per annum straight line basis |
| Equipment | - | 10% Straight line basis |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The Charitable company is limited by guarantee. The liability of each member in the case of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,219	665	1,884
Grants			
Grants receivable	—	31,400	31,400
	<u>1,219</u>	<u>32,065</u>	<u>33,284</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,748	10,000	11,748
Grants			
Grants receivable	—	112,616	112,616
	<u>1,748</u>	<u>122,616</u>	<u>124,364</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	—	4,907	4,907
Garage and other commercial rents and Hall hire	119,410	—	119,410
Educational activities	3,036	—	3,036
	<u>122,446</u>	<u>4,907</u>	<u>127,353</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	—	3,546	3,546
Garage and other commercial rents and Hall hire	107,420	—	107,420
Educational activities	520	—	520
	<u>107,940</u>	<u>3,546</u>	<u>111,486</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,474</u>	<u>1,474</u>	<u>1,038</u>	<u>1,038</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	<u>250</u>	<u>—</u>	<u>250</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>—</u>	<u>573</u>	<u>573</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Moor Pool Estate	133,083	6,507	139,590
Support costs	3,974	—	3,974
	<u>137,057</u>	<u>6,507</u>	<u>143,564</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Moor Pool Estate	107,474	21,252	128,726
Support costs	3,559	—	3,559
	<u>111,033</u>	<u>21,252</u>	<u>132,285</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Moor Pool Estate	139,590	—	139,590	128,726
Governance costs	—	3,974	3,974	3,559
	<u>139,590</u>	<u>3,974</u>	<u>143,564</u>	<u>132,285</u>

11. Analysis of support costs

	Analysis of support costs Moor Pool Estate £	Total 2024 £	Total 2023 £
Finance costs	3,974	3,974	2,595
Governance costs	—	—	964
	<u>3,974</u>	<u>3,974</u>	<u>3,559</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>6,291</u>	<u>6,291</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	490	400
Other financial services	764	524
	<u>1,254</u>	<u>924</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	56,513	39,918
Employer contributions to pension plans	264	130
	<u>56,777</u>	<u>40,048</u>

The trustees are the key management personnel of the charity and receive no remuneration for their work.

The average head count of employees during the year was 6 (2023: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Educational and community	1	1
Hall management	1	1
Other hall staff	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Transfers between funds

There were no transfers between funds during the current or previous years.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	430,000	3,910	433,910
Additions	163,876	—	163,876
At 31 August 2024	593,876	3,910	597,786
Depreciation			
At 1 September 2023	45,150	2,346	47,496
Charge for the year	5,900	391	6,291
At 31 August 2024	51,050	2,737	53,787
Carrying amount			
At 31 August 2024	542,826	1,173	543,999
At 31 August 2023	384,850	1,564	386,414

Capital commitments

	2024 £	2023 £
Contracted for but not provided for in the financial statements	20,000	—

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	3,324	3,324
Accruals and deferred income	1,014	924
Social security and other taxes	167	182
Other creditors	8,964	16,467
	13,469	20,897

19. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	17,444	20,707

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £264 (2023: £130).

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

21. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
General funds	486,091	125,139	(137,307)	106,000	579,923

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
General funds	486,398	110,726	(111,033)	—	486,091

Restricted funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
Moor Pool Heritage Fund	52,975	5,572	—	—	58,547
Grimmitt Trust	—	—	—	—	—
William A Cadbury Charitable Trust	—	20,000	—	—	20,000
Property Refurbishment	—	—	—	—	—
Love Brum-Community Allotment	—	—	—	—	—
Nettlefold Oak	181	—	—	—	181
Cultural Recovery Fund	—	—	—	—	—
Commonwealth Games-Decathlon	—	—	—	—	—
BCC NDSU Small grants-Utilities	—	—	—	—	—
BCC SpaceHive	—	—	—	—	—
Crowdfunder	1,146	—	(1,146)	—	—
DHULC Community Ownership	96,000	—	—	(96,000)	—
Commonwealth Games legacy	1,299	—	(1,299)	—	—

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

21. Analysis of charitable funds *(continued)*

BCC NDSU Small grants-Carless Programme	1,668	–	(1,668)	–	–
Harborne Tenants Snooker Club	10,000	–	–	(10,000)	–
Age UK	–	500	(500)	–	–
Veolia ES	–	1,000	(816)	–	184
NNS	–	9,900	(1,078)	–	8,822
	<u>163,269</u>	<u>36,972</u>	<u>(6,507)</u>	<u>(106,000)</u>	<u>87,734</u>

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
Moor Pool Heritage Fund	50,037	3,511	(573)	–	52,975
Grimmitt Trust	685	–	(685)	–	–
William A Cadbury Charitable Trust	–	–	–	–	–
Property Refurbishment Love Brum-Community Allotment	3,500	–	(3,500)	–	–
Nettlefold Oak	1,000	–	(1,000)	–	–
Cultural Recovery Fund	217	35	(71)	–	181
Commonwealth Games-Decathlon	2,220	–	(2,220)	–	–
BCC NDSU Small grants-Utilities	1,273	–	(1,273)	–	–
BCC SpaceHive	–	4,733	(4,733)	–	–
Crowdfunder	–	7,723	(6,577)	–	1,146
DHULC Community Ownership	–	96,000	–	–	96,000
Commonwealth Games legacy	–	2,160	(861)	–	1,299
BCC NDSU Small grants-Carless Programme	–	2,000	(332)	–	1,668
Harborne Tenants Snooker Club	–	10,000	–	–	10,000
Age UK	–	–	–	–	–
Veolia ES	–	–	–	–	–
NNS	–	–	–	–	–
	<u>58,932</u>	<u>126,162</u>	<u>(21,825)</u>	<u>–</u>	<u>163,269</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	543,999	–	543,999
Current assets	66,837	87,734	154,571
Creditors less than 1 year	(13,469)	–	(13,469)
Creditors greater than 1 year	(17,444)	–	(17,444)
Net assets	579,923	87,734	667,657

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	386,414	–	386,414
Current assets	141,281	163,269	304,550
Creditors less than 1 year	(20,897)	–	(20,897)
Creditors greater than 1 year	(20,707)	–	(20,707)
Net assets	486,091	163,269	649,360

All restricted funds in both the current and previous year are made up of current assets, primarily bank balances.

23. Related parties

No director/trustee received any remuneration or other benefit from their work with the charity. Some trustees made small donations to the charity as part of its routine fundraising. These totalled less than £1,000 in the year. Trustees are also eligible to rent garages and allotments from the charity. The rents paid are the same as for any other tenant. No monies were outstanding at the year end. 5 Trustees rent allotments and 4 rent garages.

MOOR POOL HERITAGE TRUST

England & Wales - Charity number 1148252

Accounts

COMPANY REGISTRATION NUMBER: 07731184
CHARITY REGISTRATION NUMBER: 1148252

Moor Pool Heritage Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023

Moor Pool Heritage Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2023

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Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

Public Benefit

The charity is a Public Benefit Entity

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Objectives of the Trust

The Trust has a clear objective, in its Articles of Association, to promote, for the public benefit:

- a. The conservation, protection and improvement of the physical and natural environment within the Area; and
- b. The promotion of community participation in healthy recreation for the benefit of residents of the Area through the use of community facilities; and
- c. The advancement of education, including promoting knowledge of the social and architectural history of the Area.

The Trust has been granted charitable status. The Trust remains a vehicle to secure Moor Pool for the future and to enable everyone to continue to enjoy and benefit from the various features forming J S Nettlefold's original vision for a garden suburb community which provided not only better living conditions but a wonderful environment. Beyond that, Moor Pool has an important historic value and remains an almost intact example of a garden suburb built on co-partnership principles from what was an extremely important period in Britain's town planning history. Our duty is to do what we can to preserve that whilst preparing ourselves to face the challenges of the future.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

Achievements and performance

Review of the Year 2022-2023

We have had a very successful year, with increased usage of the Moor Pool Halls, the continuing development of the Carless Ecology Centre and various improvements to our facilities. Our prudent financing has enabled us to dedicate funds towards capital expenditure when needed. The year concluded with our agreement to purchase the Moor Pool Estate Office & Snooker Club from Grainger Plc, the 'last piece in the Moor Pool jigsaw', the acquisition of which was completed in September 2023.

A very sad note however was the death of Andrew Hackett, long-time Trustee in September 2023.

The Trust's recently revised website www.moorpoolhall.org.uk outlines all of our activities.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Moor Pool Estate office

When we acquired the Moor Pool Halls from Grainger Plc in 2014, the Moor Pool Estate Office & Snooker Club was excluded from the transaction with Grainger continuing to use the lower floor. We have maintained a positive dialogue with Grainger in the intervening years.

Grainger's changing business plans have meant that they no longer need this office. We agreed to acquire the property from them in late 2022 and this transaction completed in September 2023. Our aim is to:

- a. Retain the community Harborne Tenants Snooker Club on the upper floor.
- b. Start up a co-working facility satisfying home working needs in Harborne, in the Lower floor.
- c. Provide community rooms and classroom space in the Lower Floor.

We were very grateful for the financial support of the Government's Community Ownership Fund and Harborne Tenants' Snooker Club in progressing the acquisition.

We launched the co-working and meeting room spaces in late 2023, supported by Clare Gordon, our recently recruited Estate Office Manager. The facilities have been rated as excellent by most users and momentum is building gradually.

This completes our ownership of the historic Moor Pool buildings within The Circle. Very much the last piece of the Moor Pool jigsaw for us!

Moor Pool Halls

This was the first full year of opening since Covid and we saw enhanced utilisation and income from hirers. We welcomed new customers such as Mini Athletics, adult circuit training and a children's Art Group. We continue to offer fairly priced and flexible facilities to our regular customers during the week.

Weekends remain largely the province of children's parties and other family and leisure functions. Use of the Halls has returned to pre Covid levels.

The uplift in utility prices has impacted on our costs. We have attempted to mitigate matters through:

- a. The introduction of heating zoning between the Main and Lower Halls;
- b. Completion of LED lighting throughout the building, and
- c. Introduction of sensor based lighting in various rooms and walkways.

Insurance costs have also risen by as much as 50%.

Green Spaces

The Nettlefold Garden continues to prosper. The Park is open from 9am to dusk every day during spring, summer and autumn and weekends during the winter months. Tai Chi classes take place every Tuesday, and special events have been held to mark occasions such as the Platinum Jubilee. We would like to thank the Garden Committee and all of its volunteers for their continued hard work in leading its development and for the ongoing maintenance. It is very much appreciated.

Over 90% of our allotments continue to be let.

We commissioned a renewed tree survey to take us through the years 2022-26 in late 2021. We have continued with the programme of yearly tree maintenance as recommended in this new independent tree survey.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Commercial Property

We have recently had a void period on no 27A The Circle but this flat is presently being re-marketed. We recently commissioned a new central heating system to improve its attractiveness.

All other commercial property is let at acceptable terms.

Garages

We are pleased to report 100% occupation of our serviceable garages across our garage sites at Wentworth Gate, The Square, The Spinney, Winterbourne Lane and Kenrick Close. There remains a full waiting list.

Carless Ecology Centre (at the Builders' Yard)

The centre opened in April 2022 and much use has been made of it by outdoor, wildlife and allotment groups and for our extensive programme of children's activities. It has received many plaudits by so many of its users, most particularly at the recent Moor Pool Heritage Festival.

We were delighted to receive over £7,000 in 'Crowdfunder' based grant funding from Birmingham City Council and Spacehive which has enabled us to construct a new disabled friendly toilet facility within the joined-on Builders Yard. This opened in August 2023.

Educational and Community Programme

Following the departure of Louise Deakin in July 2022 for a full time permanent position at Bournville Village Trust's Selly Manor Museum, we were delighted to appoint Justine Marklew as her successor in October. Justine previously worked for 'Birmingham Trees for Life' and is also highly experienced in the world of social media. Her background is in community heritage and ecology organisations and has continued our strong commitment and involvement in both educational, outdoor and community based activity.

Justine had continued our programme of children's activities for the school holidays and so much more, taking the Carless Ecology Centre to her heart. She also continued with our programme of local history talks and walks and other events, alongside assistance in fundraising and so many other areas of our community involvement.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Development Plans

The Trust has a number of development ideas which it will pursue, funding permitting:

1. The renovation of the washroom facilities and entrance hall in the Upper Hall. This will be a great addition and improvement to the Upper Hall and its entrance as the 'front door' of Moor Pool. We have now received full planning approval from Birmingham City Council and will commence firstly with the disabled ramp. This is expected to complete by late 2024.
2. The Moor Pool. Our aim is to ensure the pool is retained as the jewel in the Estate built by John Nettlefold and The Harborne Tenants in 1908. Also to enhance its ecological value and its role as a publicly accessible facility for residents of the Estate and immediate neighbours whilst retaining its recreational fishing activities.
3. The renovation of the Builders Yard remains a longer term objective.

Financial review

Fundraising

The always popular Moor Pool Festival returned in September 2022 and was very well attended with lots of good wishes. We also ran a full Christmas programme - sleigh ride, grotto - in December 2022, and also a couple of quiz nights. We would wish to record our appreciation to the Fundraising Committee and to all volunteers and fundraisers.

Donations

The Fundraising Committee continues its drive to attract donations. We would like to thank all the existing donors to the Trust through the year.

Grants Received

We would like to thank all donors and grantors for their generous contributions. We received the following new grants:

- 1 Birmingham City Council Neighbourhood Development Support Unit (NDSU) small grants - utilities support - was a £4,733 grant to support community organisations through the utility bill peak.
- 2 BCC Spacehive Crowdfunder of over £7,000 was used for the toilet development at the Carless Eco Centre.
- 3 The Government's Community Ownership Fund grant of £96,000, which has been used to underwrite the acquisition of the Moor Pool Estate Office & Snooker Club completed after the year end in September 2023
- 4 The Commonwealth Games Legacy Fund of £2,160, which was targeted to support the community festivities at the September 2023 Moor Pool Heritage Festival.
- 5 Birmingham City Council NDSU small grants £2,000 to fund a programme of cultural, craft and gardening events at the Carless Eco Centre over late summer and autumn 2023.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2023

Financial review *(continued)*

Results summary

The summary of the results is as follows:

- General donations £1,745
- Restricted donations £10,000
- Restricted grants £112,116
- Fundraising (treated as restricted) £3,546
- Income from rents, hall hire and educational activities £107,940
- Other income including interest £1,038
- General expenditure £111,033
- Net deficit on general funds before transfers £307
- General Reserves carried forward £486,091
- Restricted expenditure £21,825
- Restricted reserves carried forward (detailed later in the accounts) of £163,269

Reserves Policy

The trustees do not consider it appropriate yet to establish a reserves policy. There is a great deal of refurbishment and maintenance still required to the properties and all available funds will be required to effect this.

Trustees

We were deeply moved by the very sad death of our fellow Trustee and friend, Andrew Hackett in September 2023. Andrew had been a very significant mover in the campaign to save Moor Pool in the late 2000s and early 2010s within the Moor Pool Regeneration Group, and we were honoured to welcome him as a Trustee in 2016. Completely dedicated to the estate, he was also the editor of the Moor Pool Duck community magazine and a founder of the Circle Cinema club. He could always be relied upon to ask the perceptive question, to challenge any concept of 'groupthink' but always with a twinkle in his eye. He managed our IT requirements and our portfolio of over 60 allotments. Two of his finest achievements were piloting our successful Queens Award for Voluntary Service application back in 2019 and in driving the Carless Eco Centre washroom crowdfunding this year. It was such a shame he did not live to see the acquisition of the Moor Pool Estate Office, the 'last piece of the Moor Pool jigsaw'. He will be sorely missed by all.

We have since welcomed two new Trustees:

1. Stuart Green, Professor of Physics & Astronomy at Birmingham University. Stuart is a long time resident, a committed supporter of the Trust and his interests include environmental and outdoors areas.
2. Lizzy Thomson, Heritage Specialist. Lizzy has worked in the heritage sector for a number of years, most recently at The Canal & River Trust and Black Country Living Museum. Also a long term estate resident, Lizzy will bring a deep knowledge of listed and heritage buildings to the Trust.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2023

Financial review *(continued)*

Staff

We are very grateful for their commitment and hard work over the year, and in particular our Hall & Assets Manager, Barbara Nomikos and our Community Engagement Manager, Justine Marklew. We also welcomed Clare Gordon to manage the Estate Office.

We would also like to extend our gratitude to our caretaking staff of Brenda McCormick, Peter Stroud and Will Sykes who do so much to keep our hall hirers contented and the hall running smoothly.

Training

The Trust ensures that its staff and Trustees remain updated on developments across the voluntary sector. Both Barbara Nomikos and Justine Marklew attended appropriate first aid courses during the year.

The Trust is also an active participant in Birmingham Heritage Forum with our Hall & Assets Manager Barbara Nomikos a committee member there.

Volunteering

Active volunteers' numbers have risen over the past 9 years from 35 to just over 100.

We would take this opportunity of thanking expressly all those who so tirelessly give up their time to volunteer for us.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Reference and administrative details

Registered charity name Moor Pool Heritage Trust

Charity registration number 1148252

Company registration number 07731184

Principal office and registered Office Moor Pool Hall
The Circle
Harborne
Birmingham
B17 9DY

The trustees

Mr S Stirling-Chair

Ms J Bellingham

Dr N Bartram

Ms J Howes

Ms S Copley

Mr A Hackett

(Deceased 15 September 2023)

Mr P Simpson-Secretary

Dr S Green

(Appointed 25 January 2024)

Mrs E Thomson

(Appointed 25 January 2024)

Independent examiner

David Seeley FCA
Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Structure, governance and management

Trustees

The Chair would wish to place on record his gratitude for the support received from the other Trustees.

The Trustees meet at least once per month and often more frequently as circumstances require. All matters of policy, management and any other items as circumstances require are determined by the Trustees. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss both financial and external risks that the charity is exposed to during normal Trustee meetings.

The power to appoint new Trustees resides with the Trustees of the time as set out in the governing document.

No expenses were paid to any Trustee. All Trustees give their time voluntarily and receive no benefits from the charity. As part of their induction programme new Trustees are made aware of their responsibilities as Trustees of Moor Pool Heritage Trust. This induction includes an introduction to the objectives, scope and policies of the charity and information on Trustee responsibilities together with a copy of the charity's governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 April 2024 and signed on behalf of the board of trustees by:



Mr S Stirling-Chair
Trustee

Moor Pool Heritage Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moor Pool Heritage Trust

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Moor Pool Heritage Trust ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

19/4/2024

Moor Pool Heritage Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,748	122,616	124,364	18,872
Other trading activities	6	107,940	3,546	111,486	118,986
Investment income	7	1,038	—	1,038	54
Other income	8	—	—	—	2,880
Total income		<u>110,726</u>	<u>126,162</u>	<u>236,888</u>	<u>140,792</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	—	573	573	465
Expenditure on charitable activities	10,11	111,033	21,252	132,285	122,929
Total expenditure		<u>111,033</u>	<u>21,825</u>	<u>132,858</u>	<u>123,394</u>
Net income and net movement in funds		<u>(307)</u>	<u>104,337</u>	<u>104,030</u>	<u>17,398</u>
Reconciliation of funds					
Total funds brought forward		486,398	58,932	545,330	527,932
Total funds carried forward		<u>486,091</u>	<u>163,269</u>	<u>649,360</u>	<u>545,330</u>

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

The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position
31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	18	386,414	392,705
Current assets			
Cash at bank and in hand		304,550	204,598
Creditors: amounts falling due within one year	19	20,897	28,432
Net current assets		283,653	176,166
Total assets less current liabilities		670,067	568,871
Creditors: amounts falling due after more than one year	20	20,707	23,541
Net assets		649,360	545,330
Funds of the charity			
Restricted funds		163,269	58,932
Unrestricted funds		486,091	486,398
Total charity funds	23	649,360	545,330

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 April 2024, and are signed on behalf of the board by:



Mr S Stirling-Chair
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Moor Pool Hall, The Circle, Harborne, Birmingham, B17 9DY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. Property donated to the charity has been valued by the directors in conjunction with professional advisers.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- The depreciation rate of 1% per annum is a fair reflection of the diminution of the property assets of the charity over the year. The carrying value of the properties at the balance sheet date was £386,414. Depreciation has been provided on the garages at a rate of 5% per annum.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted income funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There are currently no endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Between 1% and 5% per annum straight line basis
Equipment	-	10% Straight line basis

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The Charitable company is limited by guarantee. The liability of each member in the case of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,748	10,000	11,748
Grants			
Grants receivable	—	112,616	112,616
Government grant income	—	—	—
	<u>1,748</u>	<u>122,616</u>	<u>124,364</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	–	3,110	3,110
Grants			
Grants receivable	–	13,095	13,095
Government grant income	2,667	–	2,667
	<u>2,667</u>	<u>16,205</u>	<u>18,872</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	–	3,546	3,546
Garage and other commercial rents and Hall hire	107,420	–	107,420
Educational activities	520	–	520
	<u>107,940</u>	<u>3,546</u>	<u>111,486</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	–	5,295	5,295
Garage and other commercial rents and Hall hire	113,144	–	113,144
Educational activities	547	–	547
	<u>113,691</u>	<u>5,295</u>	<u>118,986</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,038</u>	<u>1,038</u>	<u>54</u>	<u>54</u>

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Wayleaves	<u>–</u>	<u>–</u>	<u>2,880</u>	<u>2,880</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

9. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of raising donations and legacies - Donations	<u>–</u>	<u>573</u>	<u>573</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of raising donations and legacies - Donations	<u>465</u>	<u>–</u>	<u>465</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Moor Pool Estate	107,474	21,252	128,726
Support costs	<u>3,559</u>	<u>–</u>	<u>3,559</u>
	<u>111,033</u>	<u>21,252</u>	<u>132,285</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Moor Pool Estate	86,734	29,569	116,303
Support costs	<u>6,626</u>	<u>–</u>	<u>6,626</u>
	<u>93,360</u>	<u>29,569</u>	<u>122,929</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Moor Pool Estate	128,726	–	128,726	116,303
Governance costs	<u>–</u>	<u>3,559</u>	<u>3,559</u>	<u>6,626</u>
	<u>128,726</u>	<u>3,559</u>	<u>132,285</u>	<u>122,929</u>

12. Analysis of support costs

	Analysis of support costs Moor Pool Estate	Total 2023	Total 2022
	£	£	£
Finance costs	2,595	2,595	2,028
Governance costs	<u>964</u>	<u>964</u>	<u>4,598</u>
	<u>3,559</u>	<u>3,559</u>	<u>6,626</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

13. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>6,291</u>	<u>6,291</u>

14. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	400	400
Other financial services	<u>524</u>	<u>524</u>
	<u>924</u>	<u>924</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	39,918	38,382
Employer contributions to pension plans	<u>130</u>	<u>161</u>
	<u>40,048</u>	<u>38,543</u>

The trustees are the key management personnel of the charity and receive no remuneration for their work.

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Educational and community	1	1
Hall management	1	1
Other hall staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Transfers between funds

There were no transfers between funds during the current or previous years.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2023

18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2022 and 31 August 2023	<u>430,000</u>	<u>3,910</u>	<u>433,910</u>
Depreciation			
At 1 September 2022	39,250	1,955	41,205
Charge for the year	<u>5,900</u>	<u>391</u>	<u>6,291</u>
At 31 August 2023	<u>45,150</u>	<u>2,346</u>	<u>47,496</u>
Carrying amount			
At 31 August 2023	<u>384,850</u>	<u>1,564</u>	<u>386,414</u>
At 31 August 2022	<u>390,750</u>	<u>1,955</u>	<u>392,705</u>

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	3,324	3,324
Accruals and deferred income	924	884
Social security and other taxes	182	419
Other creditors	16,467	23,805
	<u>20,897</u>	<u>28,432</u>

20. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>20,707</u>	<u>23,541</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £130 (2022: £161).

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>2,667</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

23. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
General funds	<u>486,398</u>	<u>110,726</u>	<u>(111,033)</u>	<u>486,091</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General funds	<u>460,931</u>	<u>119,292</u>	<u>(93,825)</u>	<u>486,398</u>

Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
Moor Pool Heritage Fund	50,037	3,511	(573)	52,975
Tesco Groundworks	—	—	—	—
Grimmitt Trust	685	—	(685)	—
Property Refurbishment	3,500	—	(3,500)	—
Love Brum-Community Allotment	1,000	—	(1,000)	—
Nettlefield Oak	217	35	(71)	181
Cultural Recovery Fund	2,220	—	(2,220)	—

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

23. Analysis of charitable funds *(continued)*

Commonwealth Games-Keep Dancing	-	-	-	-
Commonwealth Games-Decathlon	1,273	-	(1,273)	-
BCC NDSU Small grants-Utilities	-	4,733	(4,733)	-
BCC SpaceHive Crowdfunder	-	7,723	(6,577)	1,146
DHULC Community Ownership	-	96,000	-	96,000
Commonwealth Games legacy	-	2,160	(861)	1,299
BCC NDSU Small grants-Carless Programme	-	2,000	(332)	1,668
Harborne Tennants Snooker Club	-	10,000	-	10,000
Enovert	-	-	-	-
	<u>58,932</u>	<u>126,162</u>	<u>(21,825)</u>	<u>163,269</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
Moor Pool Heritage Fund	41,632	8,405	-	50,037
Tesco Groundworks	1,976	-	(1,976)	-
Grimmitt Trust	685	-	-	685
Property Refurbishment	3,500	-	-	3,500
Love Brum-Community Allotment	1,000	-	-	1,000
Nettlefield Oak	451	-	(234)	217
Cultural Recovery Fund	4,755	-	(2,535)	2,220
Commonwealth Games-Keep Dancing	-	10,280	(10,280)	-
Commonwealth Games-Decathlon	-	2,815	(1,542)	1,273
BCC NDSU Small grants-Utilities	-	-	-	-
BCC SpaceHive Crowdfunder	-	-	-	-
DHULC Community Ownership	-	-	-	-
Commonwealth Games legacy	-	-	-	-
BCC NDSU Small grants-Carless Programme	-	-	-	-
Harborne Tennants Snooker Club	-	-	-	-
Enovert	13,002	-	(13,002)	-
	<u>67,001</u>	<u>21,500</u>	<u>(29,569)</u>	<u>58,932</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	386,414	–	386,414
Current assets	141,281	163,269	304,550
Creditors less than 1 year	(20,897)	–	(20,897)
Creditors greater than 1 year	(20,707)	–	(20,707)
Net assets	486,091	163,269	649,360

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	392,705	–	392,705
Current assets	117,234	58,932	176,166
Creditors less than 1 year	–	–	–
Creditors greater than 1 year	(23,541)	–	(23,541)
Net assets	486,398	58,932	545,330

All restricted funds in both the current and previous year are made up of current assets, primarily bank balances.

25. Related parties

No director/trustee received any remuneration or other benefit from their work with the charity. Some trustees made small donations to the charity as part of its routine fundraising. These totalled less than £1,000 in the year. Trustees are also eligible to rent garages and allotments from the charity. The rents paid are the same as for any other tenant. No monies were outstanding at the year end. 5 Trustees rent allotments and 4 rent garages.

MOOR POOL HERITAGE TRUST

England & Wales - Charity number 1148252

Accounts

COMPANY REGISTRATION NUMBER: 07731184
CHARITY REGISTRATION NUMBER: 1148252

Moor Pool Heritage Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Moor Pool Heritage Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2022

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Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Objectives and activities

Public Benefit

The charity is a Public Benefit Entity

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Objectives of the Trust

The Trust has a clear objective, in its Articles of Association, to promote, for the public benefit:

- a. the conservation, protection and improvement of the physical and natural environment within the Area; and
- b. the promotion of community participation in healthy recreation for the benefit of residents of the Area through the use of community facilities; and
- c. the advancement of education, including promoting knowledge of the social and architectural history of the Area.

The Trust has been granted charitable status. The Trust remains a vehicle to secure Moor Pool for the future and to enable everyone to continue to enjoy and benefit from the various features forming J S Nettlefold's original vision for a garden suburb community which provided not only better living conditions but a wonderful environment. Beyond that, Moor Pool has an important historic value and remains an almost intact example of a garden suburb built on co-partnership principles from what was an extremely important period in Britain's town planning history. We have a duty to do what we can to preserve that whilst preparing ourselves to face the challenges of the future.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

Achievements and performance

Review of the Year 2021-2022

It has been another year of steady achievement as we have navigated our way after the period of lockdowns and closure to a more 'as normal' position. The period since the final 'lockdown' has shown that we have rebounded successfully as a local centre of the community and as a national heritage asset.

The Trust's website www.moorpoolhall.org.uk outlines all of our activities.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2022

Achievements and performance *(continued)*

Moor Pool Halls

We reopened the Halls through the course of 2021 on a staggered basis after the Covid shutdowns. We were delighted to see the return of many longstanding customers, such as Keep Fit, Yoga and One Day Theatre and to welcome the arrival of new clients such as Little Kickers, Line Dancing and Pilates. We would thank the community and other groups who continue to place their business with us.

'Spot' bookings of the facilities for children's parties and similar events at the weekends recommenced in 2021 and have accelerated back to pre-Covid numbers. Usage of both Main and Lower Halls has steadily grown since reopening.

Green Spaces

The Nettlefold Garden continues to prosper. The Park is open from 9am to dusk every day during spring, summer and autumn and on weekends during the winter months. We would like to thank the Garden Committee and all of its volunteers for their continued hard work in leading its development and for the ongoing maintenance. It is very much appreciated.

We commemorated the Queen's Platinum Jubilee celebrations in the Nettlefold Garden which included the planting of a commemorative oak generously donated by The Alscot Estate in Warwickshire.

Over 90% of our allotments continue to be let.

We commissioned a renewed tree survey to take us through the years 2022-26 in late 2021. We have continued with the programme of yearly tree maintenance as recommended in the new independent tree survey.

Commercial Property

The tenant at the 25 The Circle flat moved out in August 2021, and we made certain renovations including the installation of a new boiler. The property was successfully relet in late 2021.

All other commercial property is let at acceptable terms.

Garages

We are pleased to report 100% occupation of our serviceable garages across our garage sites at Wentworth Gate, The Square, The Spinney, Winterbourne Lane and Kenrick Close. There remains a full waiting list

Carless Ecology Centre (at the Builders' Yard)

We received a grant from Enover Community Trust to complete the development of the Carless Ecology Centre, on what was waste area to the side of the Builders Yard. We have now completed the Enover-funded works and erected a splendid greenhouse (with thanks to Rob Sutton and the Allotment Association).

The centre opened in April 2022 and much use has been made of it by outdoor, wildlife and allotment groups and for our extensive programme of children's activities.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2022

Achievements and performance *(continued)*

Educational and Community Programme

We were very sorry to see the departure of Louise Deakin in July 2022 for a full time permanent position at Bournville Village Trust's Selly Manor Museum. Our loss is BVT's gain.

Louise had pioneered our programme of children's activities for the school holidays and so much more, taking the Carless Ecology Centre to her heart. She also continued with our programme of local history talks and walks and other events, alongside assistance in fundraising and so many other areas of our community involvement. She will be sorely missed.

Justine Marklew was appointed as Louise's successor in October 2022. Her background is in community heritage and ecology organisations and will continue our strong commitment and involvement in both educational and community based activity.

Development Plans

The Trust has a number of development ideas which it will pursue, funding permitting:

The renovation of the washroom facilities and entrance hall in the Upper Hall. This will be a great addition and improvement to the Upper Hall and its entrance as the 'front door' of Moor Pool but will require careful planning (and particularly given the listed status of the building), together with applications for grant or equivalent funding. We have now received full planning approval from Birmingham City Council and will commence first with the disabled ramp.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Financial review

Fundraising

The always popular Moor Pool Festival returned in September 2021 and was very well attended with lots of good wishes. We also ran a full Christmas programme - sleigh ride, grotto - in December 2021, and also a couple of quiz nights. We would wish to record its appreciation to the Fundraising Committee and to all volunteers and fundraisers.

Donations

The Fundraising Committee continues its drive to attract donations. We would like to thank all the existing donors to the Trust through the year.

Grants Received

We would like to thank all donors and grantors for their generous contributions. We received the following new grants:

- £10,280 from the Birmingham 2022 Commonwealth Games Creative City programme. We worked with our customer Xpress Yourself Dance to put on a dancing festival alongside the Games.
- £2,815 from Birmingham City Council's Celebrating Communities Fund. We promoted and ran the 'Moor Pool Decathlon' alongside our constituent sporting clubs across the Estate to coincide with the Commonwealth Games.

We would also thank the following:

- The DCMS Cultural Recovery Fund for its grant in 2020-21 which eased our transition from closure under lockdown back to a normal operating position.
- Enover for its funding of the Carless Ecology Centre.

Results summary

The summary of the results is as follows:

- General donations £nil
- General grants (BCC) £2,667
- Income from rents, hall hire and educational activities £113,691
- Other income including interest £2,934
- General expenditure £93,825
- Net income for general funds before transfers £25,467
- Reserves carried forward £486,938
- Restricted income from donations, grants and fundraising £21,500
- Restricted expenditure £29,569
- Restricted reserves carried forward (detailed later in the accounts) of £58,932

Reserves Policy

The trustees do not consider it appropriate yet to establish a reserves policy. There is a great deal of refurbishment and maintenance still required to the properties and all available funds will be required to effect this.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Financial review *(continued)*

Staff

We are very grateful for their commitment and hard work over the year, and in particular our Hall & Assets Manager, Barbara Nomikos.

We would also like to extend our gratitude to our caretaking staff of Brenda McCormick, Peter Stroud and Will Sykes.

Training

The Trust ensures that its staff and Trustees remain updated on developments across the voluntary sector.

The Trust is also an active participant in Birmingham Heritage Forum with our Hall & Assets Manager Barbara Nomikos a committee member there.

Volunteering

Active volunteers' numbers have risen over the past 8 years from 35 to just over 100.

We would take this opportunity of thanking expressly all those who so tirelessly give up their time to volunteer for us.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Reference and administrative details

Registered charity name Moor Pool Heritage Trust

Charity registration number 1148252

Company registration number 07731184

Principal office and registered office Moor Pool Hall
The Circle
Harborne
Birmingham
B17 9DY

The trustees

Mr S Stirling-Chair
Ms J Bellingham
Dr N Bartram
Ms J Howes
Ms S Copley
Mr A Hackett
Mr P Simpson-Secretary
Ms R Singleton (Resigned 28 February 2022)

Independent examiner David Seeley FCA
Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Structure, governance and management

With the exception of Rosina Singleton who resigned as a trustee in February 2022, the composition of the Trustees/Directors remained unchanged throughout the year. The Chairman would wish to place on record his gratitude for the support received from the other Trustees.

The Trustees meet at least once per month and often more frequently as circumstances require. All matters of policy, management and any other items as circumstances require are determined by the Trustees. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss both financial and external risks that the charity is exposed to during normal Trustee meetings.

The power to appoint new Trustees resides with the Trustees of the time as set out in the governing document.

No expenses were paid to any Trustee. All Trustees give their time voluntarily and receive no benefits from the charity. As part of their induction programme new Trustees are made aware of their responsibilities as Trustees of Moor Pool Heritage Trust. This induction includes an introduction to the objectives, scope and policies of the charity and information on Trustee responsibilities together with a copy of the charity's governing document.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 March 2023 and signed on behalf of the board of trustees by:



Mr S Stirling-Chair
Trustee

Moor Pool Heritage Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moor Pool Heritage Trust

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Moor Pool Heritage Trust ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

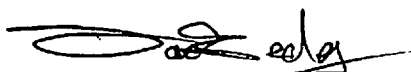
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

17/4/2023

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,667	16,205	18,872	36,272
Other trading activities	6	113,691	5,295	118,986	80,427
Investment income	7	54	–	54	54
Other income	8	2,880	–	2,880	–
Total income		<u>119,292</u>	<u>21,500</u>	<u>140,792</u>	<u>116,753</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	465	–	465	173
Expenditure on charitable activities	10,11	93,360	29,569	122,929	79,265
Total expenditure		<u>93,825</u>	<u>29,569</u>	<u>123,394</u>	<u>79,438</u>
Net income and net movement in funds		<u>25,467</u>	<u>(8,069)</u>	<u>17,398</u>	<u>37,315</u>
Reconciliation of funds					
Total funds brought forward		460,931	67,001	527,932	490,617
Total funds carried forward		<u>486,398</u>	<u>58,932</u>	<u>545,330</u>	<u>527,932</u>

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

The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position
31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	18	392,705	398,996
Current assets			
Debtors	19	—	14,532
Cash at bank and in hand		204,598	186,313
		<u>204,598</u>	<u>200,845</u>
Creditors: amounts falling due within one year	20	<u>28,432</u>	<u>46,672</u>
Net current assets		176,166	154,173
Total assets less current liabilities		568,871	553,169
Creditors: amounts falling due after more than one year	21	<u>23,541</u>	<u>25,237</u>
Net assets		<u>545,330</u>	<u>527,932</u>
Funds of the charity			
Restricted funds		58,932	67,001
Unrestricted funds		<u>486,398</u>	<u>460,931</u>
Total charity funds	24	<u>545,330</u>	<u>527,932</u>

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 August 2022

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2023, and are signed on behalf of the board by:



Mr S Stirling-Chair
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Moor Pool Hall, The Circle, Harborne, Birmingham, B17 9DY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. Property donated to the charity has been valued by the directors in conjunction with professional advisers.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2022

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- The depreciation rate of 1% per annum is a fair reflection of the diminution of the property assets of the charity over the year. The carrying value of the properties at the balance sheet date was £390,750. Depreciation has been provided on the garages at a rate of 5% per annum.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted income funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There are currently no endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 August 2022

3. Accounting policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-------------------|---|---|
| Freehold property | - | Between 1% and 5% per annum straight line basis |
| Equipment | - | 10% Straight line basis |

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The Charitable company is limited by guarantee. The liability of each member in the case of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	—	3,110	3,110
Grants			
Grants receivable	—	13,095	13,095
HMRC Job Retention Scheme	—	—	—
Government grant income	2,667	—	2,667
	<u>2,667</u>	<u>16,205</u>	<u>18,872</u>

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 August 2022

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	–	6,894	6,894
Grants			
Grants receivable	–	15,570	15,570
HMRC Job Retention Scheme	3,945	–	3,945
Government grant income	9,863	–	9,863
	<u>13,808</u>	<u>22,464</u>	<u>36,272</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	–	5,295	5,295
Garage and other commercial rents and Hall hire	113,144	–	113,144
Educational activities	547	–	547
	<u>113,691</u>	<u>5,295</u>	<u>118,986</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	–	1,750	1,750
Garage and other commercial rents and Hall hire	78,677	–	78,677
Educational activities	–	–	–
	<u>78,677</u>	<u>1,750</u>	<u>80,427</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>54</u>	<u>54</u>	<u>54</u>	<u>54</u>

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Wayleaves	<u>2,880</u>	<u>2,880</u>	<u>–</u>	<u>–</u>

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2022

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	465	—	465
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	—	173	173
	<u> </u>	<u> </u>	<u> </u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Moor Pool Estate	86,734	29,569	116,303
Support costs	6,626	—	6,626
	<u>93,360</u>	<u>29,569</u>	<u>122,929</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Moor Pool Estate	56,340	14,275	70,615
Support costs	8,650	—	8,650
	<u>64,990</u>	<u>14,275</u>	<u>79,265</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Moor Pool Estate	116,303	—	116,303	70,615
Governance costs	—	6,626	6,626	8,650
	<u>116,303</u>	<u>6,626</u>	<u>122,929</u>	<u>79,265</u>

12. Analysis of support costs

	Analysis of support costs Moor Pool Estate £	Total 2022 £	Total 2021 £
Finance costs	2,028	2,028	1,805
Governance costs	4,598	4,598	6,845
	<u>6,626</u>	<u>6,626</u>	<u>8,650</u>

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 August 2022

13. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>6,291</u>	<u>6,291</u>

14. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	400	360
Other financial services	<u>524</u>	<u>480</u>
	<u>924</u>	<u>840</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	38,382	27,908
Employer contributions to pension plans	<u>161</u>	<u>157</u>
	<u>38,543</u>	<u>28,065</u>

The trustees are the key management personnel of the charity and receive no remuneration for their work.

The average head count of employees during the year was 5 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Educational and community	1	1
Hall management	1	1
Other hall staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Transfers between funds

There were no transfers between funds during the current or previous years.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 August 2022

18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2021 and 31 August 2022	430,000	3,910	433,910
Depreciation			
At 1 September 2021	33,350	1,564	34,914
Charge for the year	5,900	391	6,291
At 31 August 2022	39,250	1,955	41,205
Carrying amount			
At 31 August 2022	390,750	1,955	392,705
At 31 August 2021	396,650	2,346	398,996

19. Debtors

	2022	2021
	£	£
Trade debtors	–	14,532

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	3,324	4,800
Accruals and deferred income	24,689	36,908
Social security and other taxes	419	665
Other creditors	–	4,299
	28,432	46,672

21. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	23,541	25,237

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £161 (2021: £157).

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2022

23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>2,667</u>	<u>9,863</u>

24. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General funds	<u>460,931</u>	<u>119,292</u>	<u>(93,825)</u>	<u>486,398</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
General funds	<u>433,382</u>	<u>92,539</u>	<u>(64,990)</u>	<u>460,931</u>

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2022

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
Moor Pool Heritage Fund	41,632	8,405	–	50,037
Tesco Groundworks	1,976	–	(1,976)	–
Grimmitt Trust	685	–	–	685
Property Refurbishment	3,500	–	–	3,500
Love Brum-Community Allotment	1,000	–	–	1,000
National Lottery Heritage Fund-Covid Support	–	–	–	–
Nettlefield Oak	451	–	(234)	217
Cultural Recovery Fund	4,755	–	(2,535)	2,220
Commonwealth Games-Keep Dancing	–	10,280	(10,280)	–
Commonwealth Games-Decathlon	–	2,815	(1,542)	1,273
Enovert	13,002	–	(13,002)	–
	<u>67,001</u>	<u>21,500</u>	<u>(29,569)</u>	<u>58,932</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
Moor Pool Heritage Fund	33,612	8,193	(173)	41,632
Tesco Groundworks	1,976	–	–	1,976
Grimmitt Trust	685	–	–	685
Property Refurbishment	3,500	–	–	3,500
Love Brum-Community Allotment	1,000	–	–	1,000
National Lottery Heritage Fund-Covid Support	1,930	–	(1,930)	–
Nettlefield Oak	–	451	–	451
Cultural Recovery Fund	–	15,570	(10,815)	4,755
Commonwealth Games-Keep Dancing	–	–	–	–
Commonwealth Games-Decathlon	–	–	–	–
Enovert	14,532	–	(1,530)	13,002
	<u>57,235</u>	<u>24,214</u>	<u>(14,448)</u>	<u>67,001</u>

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 August 2022

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	392,705	–	392,705
Current assets	117,234	58,932	176,166
Creditors greater than 1 year	(23,541)	–	(23,541)
Net assets	486,398	58,932	545,330

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	398,996	–	398,996
Current assets	87,172	67,001	154,173
Creditors less than 1 year	–	–	–
Creditors greater than 1 year	(25,237)	–	(25,237)
Net assets	460,931	67,001	527,932

A breakdown of the net assets between each restricted fund is shown in the table below:

	Net Current Assets £
Moor Pool Heritage Fund	50,037
Commonwealth Games-Decathlon	1,273
Grimmitt Trust	685
Property Refurbishment	3,500
Community Allotment-Love Brum	1,000
Nettlefield Oak	217
Cultural Recovery Fund	2,220
	58,932

26. Related parties

No director/trustee received any remuneration or other benefit from their work with the charity. Some trustees made small donations to the charity as part of its routine fundraising. These totalled less than £1,000 in the year. Trustees are also eligible to rent garages and allotments from the charity. The rents paid are the same as for any other tenant. No monies were outstanding at the year end. 5 Trustees rent allotments and 4 rent garages.

MOOR POOL HERITAGE TRUST

England & Wales - Charity number 1148252

Accounts

COMPANY REGISTRATION NUMBER: 07731184
CHARITY REGISTRATION NUMBER: 1148252

Moor Pool Heritage Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

Moor Pool Heritage Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2021

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Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Achievements and performance

Review of the Year 2020-2021

It has been another year of significant achievements and challenges which have since been somewhat dwarfed by the global Covid19 pandemic and the Halls' temporary closures. The period since the final 'lockdown' has shown that we have rebounded successfully as a local centre of the community and as a national heritage asset.

The Trust's website www.moorpoolhall.org.uk outlines all of our activities.

Covid 19

The Moor Pool Halls alongside our other assets such as the Nettlefold Garden were closed for much of the year during the various lockdowns. We cautiously reopened in the spring of 2021 in accordance with government guidelines. The Trust's conservative financing strategy, and its income from garages and commercial property have given us some breathing space. Usage of both Main and Lower Halls has steadily grown since reopening.

Upper Hall

We reopened the Halls in April 2021 for organised children's activities and then in May for organised adult activities. We were delighted to see the return of many longstanding customers, such as Keep Fit, Yoga and Female Fitness Matters and to welcome the arrival of new ones such as 'Baby Ballet'. Our hirers operated on a socially distanced basis in line with government regulations. The size of our Main Hall offered the chance to space out and deliver these activities in a socially distanced way. We would thank the community and other groups who continued to place their business with us.

'Spot' bookings of the facilities for children's parties and similar events at the weekends recommenced in late June 2021 and have accelerated nicely.

Green Spaces

The Nettlefold Garden continues to prosper. The Park is open from 9am to dusk every day during spring, summer and autumn and on weekends during the winter months. We would like to thank the Garden Committee and all of its volunteers for their continued hard work in leading its development and for the ongoing maintenance. It is very much appreciated. We look forward to the Platinum Jubilee celebrations in the Garden, including the planting of a commemorative oak generously donated by The Alscot Estate in Warwickshire.

Over 90% of our allotments are let.

We have continued with the programme of yearly tree maintenance as recommended in the independent tree survey of early 2017. We have commissioned a renewed tree survey to take us through the years 2022-26.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*

Commercial Property

The tenant at the 25 The Circle flat moved out in August 2021, and we are making certain renovations including the installation of a new boiler. The property was successfully relet in late 2021.

All other commercial property is let at acceptable terms.

Garages

We are pleased to report 100% occupation of our serviceable garages across our garage sites at Wentworth Gate, The Square, The Spinney, Winterbourne Lane and Kenrick Close. There remains a full waiting list.

Carless Ecology Centre (at the Builders' Yard)

We received a grant from Enover Community Trust to complete the development of the Carless Ecology Centre, on what was waste area to the side of the Builders Yard. Work had commenced on the remainder of the site in March 2020 but was halted by the lockdown. We have now completed the Enover-funded works and we expect the centre to be available for use by outdoor, wildlife and allotment groups from Spring 2022.

Educational Programme

We were very sorry to see the departure of Rachel West in August 2021 for a full time position at Birmingham City Council. Rachel West engineered our very successful schools educational programme from its start in 2016. This has provided a first class programme for schools focussing on Moor Pool's architectural and natural heritage, entertaining over 1,000 pupils each year.

Rachel has also been instrumental in compiling our programme of local history talks and Moor Pool Memories events over the years, alongside assistance in fundraising and so many other areas of our community involvement. She will be sorely missed.

Louise Deakin was appointed as Rachel's successor in October 2021. Her background is in community heritage organisations and will continue our strong commitment and involvement in both educational and community based activity.

Development Plans

The Trust has a number of development ideas which it will pursue, funding permitting:

The renovation of the washroom facilities and entrance hall in the Upper Hall. This will be a great addition and improvement to the Upper Hall and its entrance as the 'front door' of Moor Pool but will require careful planning (and particularly given the listed status of the building), together with applications for grant or equivalent funding. We facilitated a Community and Hall user survey to inform on the preferred layout. We have now received full planning approval from Birmingham City Council.

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2021

Achievements and performance *(continued)*

Financial review

Fundraising

The pandemic has impacted on general fundraising, and we only held one community event through the financial year - Santa's Sleigh Ride around the Moor Pool Estate in December 2020. We also ran two successful log sales.

Whilst strictly after this financial year, the always popular Moor Pool Festival returned in September 2021 and was very well attended with lots of good wishes. We also ran a full Christmas programme - sleigh ride, grotto - in December 2021, and also a quiz night in October 2021. We would wish to record its appreciation to the Fundraising Committee and to all volunteers and fundraisers.

Donations

The Fundraising Committee continues its drive to attract donations. We would like to thank all the existing donors to the Trust through the year.

Grants Received

We would like to thank all donors and grantors for their generous contributions. We received the following:

- £15,700 from the Cultural Recovery Fund.

We spent the previous year's Heritage Lottery Funding on re-start activities in the early Autumn 2020.

Results summary

The summary of the results is as follows:

- General donations £6,894
- Job Retention scheme Grants £3,945
- Income from rents and hall hire £78,677
- General expenditure £64,990
- Net income for general funds before transfers £28,069
- Reserves carried forward £461,451
- Restricted income from donations, grants and fundraising £23,694
- Restricted expenditure £9,246
- Restricted reserves carried forward (detailed later in the accounts) of £66,481

Moor Pool Heritage Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 August 2021

Financial review *(continued)*

Reserves Policy

The trustees do not consider it appropriate yet to establish a reserves policy. There is a great deal of refurbishment and maintenance still required to the properties and all available funds will be required to effect this.

Staff

We are very grateful for their commitment and hard work over the year.

Our Hall Manager, Barbara Nomikos, returned from maternity leave in December 2020. As mentioned above, Rachel West left us in August 2021. We utilised the Government's 'Furlough' scheme for both Barbara and Rachel, with both exiting the scheme progressively over 2021.

We would also like to extend our gratitude to our caretaking staff of Brenda McCormick, Peter Stroud and Will Sykes.

Training

The Trust ensures that its staff and Trustees remain updated on developments across the voluntary sector.

The Trust is also an active participant in Birmingham Heritage Forum with our Hall & Assets Manager Barbara Nomikos a committee member there.

Volunteering

Active volunteers' numbers have risen over the past 7 years from 35 to just over 100.

We would take this opportunity of thanking expressly all those who so tirelessly give up their time to volunteer for us.

Objectives and activities

Public Benefit

The charity is a Public Benefit Entity

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Objectives and activities *(continued)*

Objectives of the Trust

The Trust has a clear objective, in its Articles of Association, to promote, for the public benefit:

- a. the conservation, protection and improvement of the physical and natural environment within the Area; and
- b. the promotion of community participation in healthy recreation for the benefit of residents of the Area through the use of community facilities; and
- c. the advancement of education, including promoting knowledge of the social and architectural history of the Area.

The Trust has been granted charitable status. The Trust remains a vehicle to secure Moor Pool for the future and to enable everyone to continue to enjoy and benefit from the various features forming J S Nettlefold's original vision for a garden suburb community which provided not only better living conditions but a wonderful environment. Beyond that, Moor Pool has an important historic value and remains an almost intact example of a garden suburb built on co-partnership principles from what was an extremely important period in Britain's town planning history. We have a duty to do what we can to preserve that whilst preparing ourselves to face the challenges of the future.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Reference and administrative details

Registered charity name	Moor Pool Heritage Trust
Charity registration number	1148252
Company registration number	07731184
Principal office and registered office	Moor Pool Hall The Circle Harborne Birmingham B17 9DY

The trustees

Mr S Stirling-Chair	
Mr A Millicheap-Deputy Chair	(Retired 15 September 2020)
Ms J Bellingham	
Dr N Bartram	
Ms J Howes	
Ms S Copley	
Mr A Hackett	
Mr P Simpson-Secretary	
Ms R Singleton	(Appointed 1 March 2021)

Independent examiner	David Seeley FCA Accuo Accounting Limited Chartered Accountants Alvechurch Birmingham B48 7JX
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Structure, governance and management

Trustees

Our Deputy Chair, Adrian Millicheap, stepped down in September 2020. One of our founder trustees, Adrian had served for 9 years and was instrumental in the campaign to acquire the community assets in 2014. His advice on architecture, planning, building regulations and general commercial sense was invaluable over such a long time and he will be missed.

Rosina Singleton was appointed as Trustee in March 2021 and brings very valuable commercial and business experience.

The Trustees meet at least once per month and often more frequently as circumstances require. All matters of policy, management and any other items as circumstances require are determined by the Trustees. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees discuss both financial and external risks that the charity is exposed to during normal Trustee meetings.

Moor Pool Heritage Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Structure, governance and management *(continued)*

The power to appoint new Trustees resides with the Trustees of the time as set out in the governing document.

No expenses were paid to any Trustee. All Trustees give their time voluntarily and receive no benefits from the charity. As part of their induction programme new Trustees are made aware of their responsibilities as Trustees of Moor Pool Heritage Trust. This induction includes an introduction to the objectives, scope and policies of the charity and information on Trustee responsibilities together with a copy of the charity's governing document.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25/3/22 and signed on behalf of the board of trustees by:

Mr S Stirling-Chair
Trustee

Moor Pool Heritage Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moor Pool Heritage Trust

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Moor Pool Heritage Trust ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

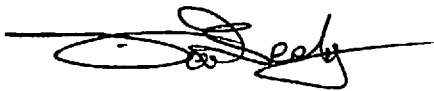
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

25/3/2022

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	13,808	22,464	36,272	39,829
Other trading activities	6	78,677	1,750	80,427	87,270
Investment income	7	54	—	54	117
Total Income		<u>92,539</u>	<u>24,214</u>	<u>116,753</u>	<u>127,216</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	—	173	173	932
Expenditure on charitable activities	9,10	64,990	14,275	79,265	102,875
Total expenditure		<u>64,990</u>	<u>14,448</u>	<u>79,438</u>	<u>103,807</u>
Net income and net movement in funds		<u>27,549</u>	<u>9,766</u>	<u>37,315</u>	<u>23,409</u>
Reconciliation of funds					
Total funds brought forward		433,382	57,235	490,617	467,208
Total funds carried forward		<u>460,931</u>	<u>67,001</u>	<u>527,932</u>	<u>490,617</u>

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

The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position
31 August 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	17		398,996	405,287
Current assets				
Debtors	18	14,532		14,532
Cash at bank and in hand		<u>186,313</u>		<u>112,357</u>
		200,845		126,889
Creditors: amounts falling due within one year	19	<u>46,672</u>		<u>11,062</u>
Net current assets			<u>154,173</u>	<u>115,827</u>
Total assets less current liabilities			<u>553,169</u>	<u>521,114</u>
Creditors: amounts falling due after more than one year	20		<u>25,237</u>	<u>30,497</u>
Net assets			<u>527,932</u>	<u>490,617</u>
Funds of the charity				
Restricted funds			67,001	54,807
Unrestricted funds			<u>460,931</u>	<u>435,810</u>
Total charity funds	23		<u>527,932</u>	<u>490,617</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 August 2021

These financial statements were approved by the board of trustees and authorised for issue on 25/3/22, and are signed on behalf of the board by:



Mr S Stirling-Chair
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Moor Pool Heritage Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Moor Pool Hall, The Circle, Harborne, Birmingham, B17 9DY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. Property donated to the charity has been valued by the directors in conjunction with professional advisers.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- The depreciation rate of 1% per annum is a fair reflection of the diminution of the property assets of the charity over the year. The carrying value of the properties at the balance sheet date was £408,450. Depreciation has been provided on the garages at a rate of 5% per annum.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted income funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There are currently no endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Between 1% and 5% per annum straight line basis
Equipment	-	10% Straight line basis

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The Charitable company is limited by guarantee. The liability of each member in the case of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	–	6,894	6,894
Grants			
Grants receivable	–	15,570	15,570
HMRC Job Retention Scheme	3,945	–	3,945
Government grant income	9,863	–	9,863
	<u>13,808</u>	<u>22,464</u>	<u>36,272</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	1,281	1,004	2,285
Grants			
Grants receivable	–	34,792	34,792
HMRC Job Retention Scheme	2,752	–	2,752
Government grant income	–	–	–
	<u>4,033</u>	<u>35,796</u>	<u>39,829</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	–	1,750	1,750
Garage and other commercial rents and Hall hire	78,677	–	78,677
	<u>78,677</u>	<u>1,750</u>	<u>80,427</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	–	6,251	6,251
Garage and other commercial rents and Hall hire	81,019	–	81,019
	<u>81,019</u>	<u>6,251</u>	<u>87,270</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>54</u>	<u>54</u>	<u>117</u>	<u>117</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>–</u>	<u>173</u>	<u>173</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>284</u>	<u>648</u>	<u>932</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Moor Pool Estate	56,340	14,275	70,615
Support costs	8,650	—	8,650
	<u>64,990</u>	<u>14,275</u>	<u>79,265</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Moor Pool Estate	78,320	21,129	99,449
Support costs	3,426	—	3,426
	<u>81,746</u>	<u>21,129</u>	<u>102,875</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Moor Pool Estate	70,615	—	70,615	99,449
Governance costs	—	8,650	8,650	3,426
	<u>70,615</u>	<u>8,650</u>	<u>79,265</u>	<u>102,875</u>

11. Analysis of support costs

	Analysis of support costs Moor Pool Estate £	Total 2021 £	Total 2020 £
Finance costs	1,805	1,805	2,586
Governance costs	6,845	6,845	840
	<u>8,650</u>	<u>8,650</u>	<u>3,426</u>

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>6,291</u>	<u>6,291</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	360	360
Other financial services	480	480
	<u>840</u>	<u>840</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	27,908	32,257
Employer contributions to pension plans	157	343
	<u>28,065</u>	<u>32,600</u>

The trustees are the key management personnel of the charity and receive no remuneration for their work.

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Educational and community	1	1
Hall management	1	1
Other hall staff	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Transfers between funds

There were no transfers between funds during the current or previous years.

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2020 and 31 August 2021	<u>430,000</u>	<u>3,910</u>	<u>433,910</u>
Depreciation			
At 1 September 2020	27,450	1,173	28,623
Charge for the year	<u>5,900</u>	<u>391</u>	<u>6,291</u>
At 31 August 2021	<u>33,350</u>	<u>1,564</u>	<u>34,914</u>
Carrying amount			
At 31 August 2021	<u>396,650</u>	<u>2,346</u>	<u>398,996</u>
At 31 August 2020	<u>402,550</u>	<u>2,737</u>	<u>405,287</u>

18. Debtors

	2021 £	2020 £
Trade debtors	<u>14,532</u>	<u>14,532</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	4,800	2,800
Accruals and deferred income	36,908	1,822
Social security and other taxes	665	—
Other creditors	<u>4,299</u>	<u>6,440</u>
	<u>46,672</u>	<u>11,062</u>

20. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>25,237</u>	<u>30,497</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £157 (2020: £343).

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>9,863</u>	<u>—</u>

23. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2 021 £
General funds	<u>433,382</u>	<u>92,539</u>	<u>(64,990)</u>	<u>460,931</u>

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
General funds	<u>430,243</u>	<u>85,169</u>	<u>(82,030)</u>	<u>433,382</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2 021
	£	£	£	£
Moor Pool Heritage Fund	33,612	8,193	(173)	41,632
Tesco Groundworks	1,976	—	—	1,976
Grimmitt Trust	685	—	—	685
William A Cadbury Charitable Trust- Education Officer	—	—	—	—
Property Refurbishment	3,500	—	—	3,500
Community Allotment	1,000	—	—	1,000
National Lottery Heritage Fund-Covid Support	1,930	—	(1,930)	—
Nettlefield Oak	—	451	—	451
Cultural Recovery Fund	—	15,570	(10,815)	4,755
Enovert	14,532	—	(1,530)	13,002
	<u>57,235</u>	<u>24,214</u>	<u>(14,448)</u>	<u>67,001</u>

	At 1 September 2019	Income	Expenditure	At 31 August 20 20
	£	£	£	£
Moor Pool Heritage Fund	27,005	7,255	(648)	33,612
Tesco Groundworks	5,025	—	(3,049)	1,976
Grimmitt Trust	685	—	—	685
William A Cadbury Charitable Trust- Education Officer	750	—	(750)	—
Property Refurbishment	3,500	—	—	3,500
Community Allotment	—	1,000	—	1,000
National Lottery Heritage Fund-Covid Support	—	10,800	(8,870)	1,930
Nettlefield Oak	—	—	—	—
Cultural Recovery Fund	—	—	—	—
Enovert	—	22,992	(8,460)	14,532
	<u>36,965</u>	<u>42,047</u>	<u>(21,777)</u>	<u>57,235</u>

Moor Pool Heritage Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	398,996	–	398,996
Current assets	87,692	66,481	154,173
Creditors less than 1 year	–	–	–
Creditors greater than 1 year	(25,237)	–	(25,237)
Net assets	461,451	66,481	527,932

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	405,287	–	405,287
Current assets	69,654	57,235	126,889
Creditors less than 1 year	(11,062)	–	(11,062)
Creditors greater than 1 year	(30,497)	–	(30,497)
Net assets	433,382	57,235	490,617

A breakdown of the net assets between each restricted fund is shown in the table below:

	Net Current Assets £
Moor Pool Heritage Fund	41,112
Tesco Groundworks	1,976
Grimmitt Trust	685
Property Refurbishment	3,500
Community Allotment-Love Brum	1,000
Nettlefield Oak	451
Cultural Recovery Fund	4,755
Enovert	13,002
	66,481

25. Related parties

No director/trustee received any remuneration or other benefit from their work with the charity. Some trustees made small donations to the charity as part of its routine fundraising. These totalled less than £1,000 in the year. Trustees are also eligible to rent garages and allotments from the charity. The rents paid are the same as for any other tenant. No monies were outstanding at the year end. 5 Trustees rent allotments and 4 rent garages.