

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
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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

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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').

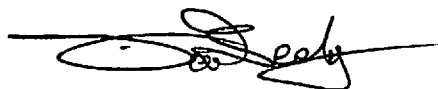
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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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	430,000	3,910	433,910
Depreciation			
At 1 September 2020	27,450	1,173	28,623
Charge for the year	5,900	391	6,291
At 31 August 2021	33,350	1,564	34,914
Carrying amount			
At 31 August 2021	396,650	2,346	398,996
At 31 August 2020	402,550	2,737	405,287

18. Debtors

	2021 £	2020 £
Trade debtors	14,532	14,532

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	4,299	6,440
	46,672	11,062

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

	2021 £	2020 £
Bank loans and overdrafts	25,237	30,497

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 2021 £
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 2020 £
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.