

**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](http://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**

			<b>2022</b>		<b>2021</b>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total funds £</b>
<b>Income and endowments</b>					
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	–
<b>Total income</b>		<u>119,292</u>	<u>21,500</u>	<u>140,792</u>	<u>116,753</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>93,825</u>	<u>29,569</u>	<u>123,394</u>	<u>79,438</u>
<b>Net income and net movement in funds</b>		<u>25,467</u>	<u>(8,069)</u>	<u>17,398</u>	<u>37,315</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		460,931	67,001	527,932	490,617
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	18	392,705	398,996
<b>Current assets</b>			
Debtors	19	—	14,532
Cash at bank and in hand		204,598	186,313
		<u>204,598</u>	<u>200,845</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>28,432</u>	<u>46,672</u>
<b>Net current assets</b>		<b>176,166</b>	<b>154,173</b>
<b>Total assets less current liabilities</b>		<b>568,871</b>	<b>553,169</b>
<b>Creditors: amounts falling due after more than one year</b>	21	<u>23,541</u>	<u>25,237</u>
<b>Net assets</b>		<u><b>545,330</b></u>	<u><b>527,932</b></u>
<b>Funds of the charity</b>			
Restricted funds		58,932	67,001
Unrestricted funds		<u>486,398</u>	<u>460,931</u>
<b>Total charity funds</b>	24	<u><b>545,330</b></u>	<u><b>527,932</b></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 £
<b>Donations</b>			
Donations	—	3,110	3,110
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	–	6,894	6,894
<b>Grants</b>			
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):

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

**14. Independent examination fees**

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

**15. Staff costs**

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

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

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:

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

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

**19. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	–	14,532

**20. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>28,432</b>	<b>46,672</b>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>23,541</b>	<b>25,237</b>

**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**  
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**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:

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

**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)
<b>Net assets</b>	<b>486,398</b>	<b>58,932</b>	<b>545,330</b>

  

	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)
<b>Net assets</b>	<b>460,931</b>	<b>67,001</b>	<b>527,932</b>

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
	<b>58,932</b>

**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.