

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22
Notes to the detailed statement of financial activities	23

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
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,076	12,078	14,154	33,284
Other trading activities	6	140,204	8,169	148,373	127,353
Investment income	7	997	—	997	1,474
Total income		<u>143,277</u>	<u>20,247</u>	<u>163,524</u>	<u>162,111</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	—	3,239	3,239	250
Expenditure on charitable activities	9,10	143,108	45,316	188,424	143,564
Total expenditure		<u>143,108</u>	<u>48,555</u>	<u>191,663</u>	<u>143,814</u>
Net (expenditure)/income and net movement in funds		<u>169</u>	<u>(28,308)</u>	<u>(28,139)</u>	<u>18,297</u>
Reconciliation of funds					
Total funds brought forward		579,923	87,734	667,657	649,360
Total funds carried forward		<u>580,092</u>	<u>59,426</u>	<u>639,518</u>	<u>667,657</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 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.