

MOORDOWN COMMUNITY ASSOCIATION

England & Wales · Charity number 1167307

Details

Other names MCA

Status Registered

Legal form CIO

Registered 2016-05-24

Register [View on the Charity Commission register](#)

Contact

Address Moordown Community Centre
21 Coronation Avenue
Bournemouth
BH9 1TW

Phone 01202536268

Email info@mcacommunitycentre.co.uk

Website www.moorcomm.co.uk

Activities

Objects: (A) PROMOTE THE BENEFIT OF THE INHABITANTS OF MOORDOWN AND THE NEIGHBOURHOOD (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY OR OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.(B) ESTABLISH, OR TO SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS(C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: The Centre is seen as somewhere local people of all ages and capabilities can pursue leisure and recreational pastimes as well as offering the kind of environment where they can learn new skills.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£126,180	£129,670	-	-
2023-12-31	£97,349	£131,002	-	-
2022-12-31	£122,707	£199,638	-	-
2021-12-31	£110,314	£96,112	-	-
2020-12-31	£110,009	£95,674	-	-

Trustees

Name	Role	Appointed
Greg Rawlings		2023-02-24
IAN JOHN MARTIN		2017-01-01
Kate Salmon		2023-02-24
Susan Petrina Wilkinson		2018-11-29

MOORDOWN COMMUNITY ASSOCIATION

England & Wales - Charity number 1167307

Accounts

Charity Registration No. 1167307

Company Registration No. CE007314 (England and Wales)

MOORDOWN COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



10 Bridge Street
Christchurch
Dorset
BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

CONTENTS

	Page
Company information	1
Executive Committee's report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 20

MOORDOWN COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	I Martin K Salmon G Rawlings P Lloyd	(Appointed 16 October 2024)
Charity number	1167307	
Company number	CE007314	
Registered office	21 Coronation Avenue Bournemouth Dorset England BH9 1TW	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

MOORDOWN COMMUNITY ASSOCIATION

EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The executive committee presents its annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are to:

- Promote the benefit of the inhabitants of Moordown and the neighbourhood together defined by the Postal codes of BH8, BH9 and BH10 without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together with said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- Establish, or to secure the establishment of, a Community Centre (hereafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

There has been no change in the policies adopted in furtherance of these objects during the year.

Public benefit

The trustees are mindful of the requirements for meeting the public benefit test. The establishment of the community centre and its maintenance and management provides access for the local community to a range of benefits including education, social welfare and recreation to improve the lives of that community. It is felt this satisfies such criteria.

The executive committee has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Voluntary assistance

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity.

No financial value has been placed on the services of volunteers as it is considered this value would be too hard to quantify.

MOORDOWN COMMUNITY ASSOCIATION

EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

2024 Accounts Chairman's Report

Introduction

This year has been a challenging one as we have worked hard to increase room hire and usage of the Centre to ensure that more income is generated. We are immensely proud of our achievements. We continue to uphold our mission statement "Working together for our Community" to provide a welcoming, safe, and vibrant Community Centre for the residents of Moordown and the local area.

Community Engagement and Activities

Over the year, a range of new classes & activities have been introduced into the Community Centre including the BCP run Skills to Foster programme & free digital skills classes, children's keyboard classes, chair exercise classes, a summer Art workshop & beginners line dancing. We have also hosted a flu & vaccination centre, NHS Steps to Wellbeing one on ones and group classes for those suffering from stress & anxiety & several rooms have been used by alternative education providers for school age children. The centre was even used as a film location by Bournemouth University students for their graduate film project. We are delighted to see how much the Centre has grown over the year.

Support & Volunteering

Our dedicated team of volunteers continue to be an asset to the Centre & provide a friendly face & good conversation for our customers. We have also had several young people join us to complete the volunteering section for their Duke of Edinburgh awards, assisting in the café, helping us with social media, decorating the Centre ready for Christmas and we continue to have a team of work experience students from Bournemouth & Poole College who bake, garden and clean. We have also welcomed the "Bread bin" Community bakery this year which is providing our visitors and residents of Moordown with bakery products for free or a small donation & is part of BCPs "Access to food" scheme.

Financial Overview

We have seen our income from room hire increase by 27.8% this year from £78,331 to £100,097 & the café has generated an income of £22,297 this year which is an increase of 53% on last year. Although our fuel bills continue to be high, we have been able to reduce the costs following the installation of the boiler controls and our solar water heater has been fixed so we are now seeing the benefits of free hot water. We continue to fundraise where we can including donations received from the sale of books, jigsaws, toys, and crafts which have been given to the centre, the annual craft fair & donations from the Unising concert in March.

Looking Ahead

The Centre is behind on its responsibility to carry out its regular redecoration plans but we hope to secure funding to replace the carpets in the café, reception area and corridors and update the IT system as well as starting to redecorate the café.

Thanks and Acknowledgements

I extend my heartfelt thanks to all staff, volunteers, committee members, and supporters of the Moordown Community Centre. Your hard work and dedication make our achievements possible.

Ian Martin
Trustee and Chairman

MOORDOWN COMMUNITY ASSOCIATION

EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The executive committee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Free reserves, those reserves not tied up in fixed assets, designated reserves and restricted reserves are maintained for ongoing refurbishment. Due to increasing costs commensurate with activities and legislation, free reserves are held to meet potential risks.

Investment policy

There are no restrictions on the charity's power to invest. The unrestricted funds may be invested in any type of investment. The investment strategy of the charity is low risk.

The executive committee has assessed the major risks to which the charity is exposed, and is satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The association was established by constitution dated 30 November 1998 by the Moordown Community Association, and is registered with the Charity Commission; No. 1075416, dated 10 May 1999. The charity's address is the Moordown Community Centre, Coronation Avenue, Bournemouth, BH9 1TW.

As of 1 January 2017 the assets and undertakings of the Moordown Community Association Charitable Trust (charity number 1075416) were transferred to Moordown Community Association CIO (charitable incorporated organisation number 1167307) in accordance with minuted board decision of 13 January 2016 and the requirements of the dissolution section paragraph 15 of the governing document of Moordown Community Association Charitable Trust.

The members of the executive committee, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I Martin

B Rowbotham

(Resigned 8 May 2024)

S Wilkinson

(Resigned 16 December 2024)

K Salmon

G Rawlings

P Lloyd

(Appointed 16 October 2024)

The members of the executive committee during the period under review and their appointing body where appropriate are stated in the LEGAL AND ADMINISTRATIVE section above under the heading Trustees.

Executive committee members are elected on an annual basis, with the officers being elected for membership of the executive committee.

None of the members of the executive committee has any beneficial interest in the company. All of the members of the executive committee are members of the company.

MOORDOWN COMMUNITY ASSOCIATION

EXECUTIVE COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Organisational Structure of Moordown Community Centre

Approximately 15 Volunteers
|
7 Part time paid staff
|
1 Centre Manager
|
Management Committee
|
4 Executive Committee members
(Trustees for Moordown Community Centre)

Induction and training of trustees

The 'Essential Trustee' document is made available to new trustees.

Related parties

The charity has a close working relationship with Bournemouth Borough Council, which in the past has provided grant funding and donations for the furtherance of the charity's objects. The charity pays a peppercorn rent for the lease of the premises to Bournemouth Borough Council.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as it has not been donated to the charity. The charity trustees do not act as custodian trustees nor do they have a responsibility for such assets.

For further disclosure see the notes in the financial statements.

The executive committee's report was approved by the Executive Committee.

I Martin

Trustee

Dated: 21 October 2025

MOORDOWN COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF MOORDOWN COMMUNITY ASSOCIATION

I report to the executive committee on my examination of the financial statements of Moordown Community Association (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the executive committee of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.

James Paget FCCA on behalf of

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 23 October 2025

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	321	-	321	1,074
Charitable activities	3	100,097	-	100,097	78,331
Other trading activities	4	22,312	2,650	24,962	17,661
Investments	5	800	-	800	283
Total income		123,530	2,650	126,180	97,349
<u>Expenditure on:</u>					
Raising funds	6	7,075	-	7,075	5,155
Charitable activities	7	122,595	-	122,595	125,847
Total resources expended		129,670	-	129,670	131,002
Net (expenditure)/income for the year/ Net movement in funds		(6,140)	2,650	(3,490)	(33,653)
Fund balances at 1 January 2024		27,786	34,622	62,408	96,061
Fund balances at 31 December 2024		21,646	37,272	58,918	62,408

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	241	833	1,074
Charitable activities	3	78,331	-	78,331
Other trading activities	4	14,860	2,801	17,661
Investments	5	283	-	283
		<hr/>	<hr/>	<hr/>
Total income		93,715	3,634	97,349
		<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Raising funds	6	5,155	-	5,155
		<hr/>	<hr/>	<hr/>
Charitable activities	7	125,847	-	125,847
		<hr/>	<hr/>	<hr/>
Total resources expended		131,002	-	131,002
		<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(37,287)	3,634	(33,653)
Fund balances at 1 January 2023		65,073	30,988	96,061
		<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2023		27,786	34,622	62,408
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		1,472		1,965
Current assets					
Debtors	14	2,386		4,122	
Cash at bank and in hand		63,147		63,852	
		<u>65,533</u>		<u>67,974</u>	
Creditors: amounts falling due within one year	15	<u>(8,087)</u>		<u>(7,531)</u>	
Net current assets			57,446		60,443
Total assets less current liabilities			<u>58,918</u>		<u>62,408</u>
Income funds					
Restricted funds	17		37,272		34,622
Unrestricted funds			21,646		27,786
			<u>58,918</u>		<u>62,408</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 financial statements were approved by the Executive Committee on 21 October 2025

I Martin
Trustee

G Rawlings
Trustee

Company Registration No. CE007314

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Moordown Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Coronation Avenue, Bournemouth, Dorset, BH9 1TW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the executive committee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.4 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.11 Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and memberships	321	241	-	241
Grants receivable	-	-	833	833
	<u>321</u>	<u>241</u>	<u>833</u>	<u>1,074</u>

3 Charitable activities

	2024	2023
	£	£
Room hire and entrance fees	100,097	78,331
	<u>100,097</u>	<u>78,331</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fundraising events	-	2,650	2,650	-	2,801	2,801
Cafeteria and refreshment income	22,297	-	22,297	14,576	-	14,576
Phone, fax and copier takings	15	-	15	284	-	284
	=====	=====	=====	=====	=====	=====
Other trading activities	22,312	2,650	24,962	14,860	2,801	17,661
	=====	=====	=====	=====	=====	=====

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Bank interest	800	283
	=====	=====

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Trading costs</u>		
Cafeteria cost of sales	7,075	5,155
	=====	=====
	7,075	5,155
	=====	=====

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activity costs

	2024	2023
	£	£
Depreciation and impairment	492	655
Rates and water	1,889	2,863
Insurance	2,716	2,063
Light and heat	18,345	19,622
Repairs and renewals	4,123	3,851
Garden expenses	646	460
Cleaning and laundry	3,821	4,587
Licenses	1,648	749
Subscriptions	274	1,022
	<u>33,954</u>	<u>35,872</u>
Share of support costs (see note 8)	82,737	83,495
Share of governance costs (see note 8)	5,904	6,480
	<u>122,595</u>	<u>125,847</u>

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	77,865	-	77,865	79,721	-	79,721
Telephone	1,813	-	1,813	793	-	793
Printing, postage and stationery	500	-	500	733	-	733
Sundries	247	-	247	576	-	576
Computer and website expenses	1,877	-	1,877	1,393	-	1,393
Bank charges	435	-	435	279	-	279
Accountancy fees	-	5,904	5,904	-	6,480	6,480
	<u>82,737</u>	<u>5,904</u>	<u>88,641</u>	<u>83,495</u>	<u>6,480</u>	<u>89,975</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	492	655
		<u> </u>	<u> </u>

10 Executive Committee

None of the executive committee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	8	10
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	76,833	79,104
Other pension costs	1,032	617
	<u> </u>	<u> </u>
	<u>77,865</u>	<u>79,721</u>

Key management personnel gross salary £22,664.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2024	88,990	42,112	10,433	141,535
At 31 December 2024	88,990	42,112	10,433	141,535
Depreciation and impairment				
At 1 January 2024	87,934	41,542	10,095	139,571
Depreciation charged in the year	264	143	85	492
At 31 December 2024	88,198	41,685	10,180	140,063
Carrying amount				
At 31 December 2024	792	427	253	1,472
At 31 December 2023	1,056	571	338	1,965

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,446	3,173
Prepayments and accrued income	940	949
	2,386	4,122

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,802	951
Other creditors	181	-
Accruals and deferred income	5,104	6,580
	8,087	7,531

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,032	617
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		Movement in funds		Balance at 31 December 2024
	Balance at 1 January 2023	Incoming resources	Balance at 1 January 2024	Incoming resources	
	£	£	£	£	£
Washroom Fund	30,988	3,634	34,622	2,650	37,272
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The restricted fund represents donations and fundraising income for the future refurbishment of the community centre washrooms.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	27,786	123,530	(129,670)	21,646
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	65,073	93,715	(131,002)	27,786
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,472	-	1,472
Current assets/(liabilities)	20,174	37,272	57,446
	<u>21,646</u>	<u>37,272</u>	<u>58,918</u>
	<u><u>21,646</u></u>	<u><u>37,272</u></u>	<u><u>58,918</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,965	-	1,965
Current assets/(liabilities)	25,821	34,622	60,443
	<u>27,786</u>	<u>34,622</u>	<u>62,408</u>
	<u><u>27,786</u></u>	<u><u>34,622</u></u>	<u><u>62,408</u></u>

20 Operating lease commitments

The charity leases a photocopier on an annual rolling contract. Rentals are £76 per quarter.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Related party transactions

The charity has a close working relationship with Bournemouth Borough Council, which has provided grant funding and donations for the furtherance of the charity's objects in years previous to the CIO.

The charity pays a peppercorn rent to the Council for the premises. As this amount is not material to the financial statements, no separate disclosure of the operating lease has been made.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as the assets have not been donated. The charity trustees do not act as custodian trustees nor do they have responsibility for such assets.

MOORDOWN COMMUNITY ASSOCIATION

England & Wales - Charity number 1167307

Accounts

Charity Registration No. 1167307

Company Registration No. CE007314 (England and Wales)

MOORDOWN COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



10 Bridge Street
Christchurch
Dorset
BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

CONTENTS

	Page
Company information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 20

MOORDOWN COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I Martin S Wilkinson Kate Salmon Mr Greg Rawlings	(Appointed 24 February 2023) (Appointed 24 February 2023)
Charity number	1167307	
Company number	CE007314	
Registered office	21 Coronation Avenue Bournemouth Dorset England BH9 1TW	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are to:

- Promote the benefit of the inhabitants of Moordown and the neighbourhood together defined by the Postal codes of BH8, BH9 and BH10 without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together with said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- Establish, or to secure the establishment of, a Community Centre (hereafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

There has been no change in the policies adopted in furtherance of these objects during the year.

Public benefit

The trustees are mindful of the requirements for meeting the public benefit test. The establishment of the community centre and its maintenance and management provides access for the local community to a range of benefits including education, social welfare and recreation to improve the lives of that community. It is felt this satisfies such criteria.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Voluntary assistance

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity.

No financial value has been placed on the services of volunteers as it is considered this value would be too hard to quantify.

Achievements and performance

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2023 Accounts Chairman's Report

Following the impact of the pandemic room hire picked up throughout 2023 bringing well needed revenue to the Centre. Revenue for room hire increased by 69% from the year 2022 and income from the café also increased by approximately 68%. We saw a number of new classes start and thrive including Children's keyboard classes, dance classes, singing groups and NHS "Steps to Wellbeing" classes and speech therapy programmes.

Fuel costs continued to be high throughout the first half of the year, gas & electricity costs for January to April 2023 amounted to almost £11,000. Whilst staff, volunteers and users did all they could to keep costs down, turning off lights, turning down radiators etc one of the reasons for the high level of consumption was due to the fact that the new boiler controls had not been fitted. This was completed in April / May 2023. The boiler is now largely controlled remotely, to ensure optimum energy efficiency.

Due to rising energy costs and an increase in the minimum wage, room hire & café prices were increased in September 2023. Room hire was increased by 50p an hour and the hall by £1 an hour. A card reader was purchased to ensure that more users were able to purchase goods and pay for services at the Centre & a digital diary was introduced to improve the bookings procedure.

Following the National Lottery Funding for the washrooms, a full evaluation of the Centre had to be completed including a survey which was given to Volunteers, Hirers and Users. We received over one hundred responses, and lots of excellent feedback indicating that the Centre is valued by the local Community as a warm, friendly space for people to use to learn new skills and meet up with friends & make new ones.

Several fundraising events were held in 2023 including a "Big Lunch" for the Coronation in May, a MacMillan Coffee morning in September, the Craft Fair in October and a Christmas Party in December which was also a celebration of our 25th Anniversary. These events were well supported by users of the Centre and enjoyed by those who came along.

Looking to the future, the Centre is behind on its responsibility to carry out its regular rolling redecoration plans. We hope that funding will be secured and some of this work will be completed in the years 2024/2025. A proposal is underway to replace the carpets in the café, reception area & corridors & we are looking at ways to renovate the café at little cost to the Centre.

I would also like to take this opportunity to say thank you to Amanda, the Staff, and our lovely Volunteers for their continued hard work and support over the year.

Ian Martin

Trustee and Chairman

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Free reserves, those reserves not tied up in fixed assets, designated reserves and restricted reserves are maintained for ongoing refurbishment. Due to increasing costs commensurate with activities and legislation, free reserves are held to meet potential risks.

Investment policy

There are no restrictions on the charity's power to invest. The unrestricted funds may be invested in any type of investment. The investment strategy of the charity is low risk.

Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The association was established by constitution dated 30 November 1998 by the Moordown Community Association, and is registered with the Charity Commission; No. 1075416, dated 10 May 1999. The charity's address is the Moordown Community Centre, Coronation Avenue, Bournemouth, BH9 1TW.

As of 1 January 2017 the assets and undertakings of the Moordown Community Association Charitable Trust (charity number 1075416) were transferred to Moordown Community Association CIO (charitable incorporated organisation number 1167307) in accordance with minuted board decision of 13 January 2016 and the requirements of the dissolution section paragraph 15 of the governing document of Moordown Community Association Charitable Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Robbins	(Resigned 24 February 2023)
I Martin	
K Dixon	(Resigned 24 February 2023)
B Rowbotham	(Resigned 8 May 2024)
S Wilkinson	
Kate Salmon	(Appointed 24 February 2023)
Mr Greg Rawlings	(Appointed 24 February 2023)

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The members of the executive committee during the period under review and their appointing body where appropriate are stated in the LEGAL AND ADMINISTRATIVE section above under the heading Trustees.

Executive committee members are elected on an annual basis, with the officers being elected for membership of the executive committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

Organisational Structure of Moordown Community Centre

Approximately 15 Volunteers
|
10 Part time paid staff
|
1 Centre Manager
|
Management Committee
|
4 Executive Committee members
(Trustees for Moordown Community Centre)

Induction and training of trustees

The 'Essential Trustee' document is made available to new trustees.

Related parties

The charity has a close working relationship with Bournemouth Borough Council, which in the past has provided grant funding and donations for the furtherance of the charity's objects. The charity pays a peppercorn rent for the lease of the premises to Bournemouth Borough Council.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as it has not been donated to the charity. The charity trustees do not act as custodian trustees nor do they have a responsibility for such assets.

For further disclosure see the notes in the financial statements.

The trustees' report was approved by the Board of Trustees.

I Martin

Trustee

Dated: 25 October 2024

MOORDOWN COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MOORDOWN COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Moordown Community Association (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.

James Paget FCCA on behalf of

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 25 October 2024

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	241	833	1,074	56,140
Charitable activities	3	78,331	-	78,331	53,947
Other trading activities	4	14,860	2,801	17,661	12,584
Investments	5	283	-	283	31
Other income	6	-	-	-	5
		-----	-----	-----	-----
Total income		93,715	3,634	97,349	122,707
		-----	-----	-----	-----
<u>Expenditure on:</u>					
Raising funds	7	5,155	-	5,155	3,703
		-----	-----	-----	-----
Charitable activities	8	125,847	-	125,847	195,935
		-----	-----	-----	-----
Total resources expended		131,002	-	131,002	199,638
		-----	-----	-----	-----
Net (expenditure)/income for the year/ Net movement in funds		(37,287)	3,634	(33,653)	(76,931)
Fund balances at 1 January 2023		65,073	30,988	96,061	172,992
		-----	-----	-----	-----
Fund balances at 31 December 2023		27,786	34,622	62,408	96,061
		=====	=====	=====	=====

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	5,430	50,710	56,140
Charitable activities	3	53,947	-	53,947
Other trading activities	4	10,151	2,433	12,584
Investments	5	31	-	31
Other income	6	5	-	5
		<hr/>	<hr/>	<hr/>
Total income		69,564	53,143	122,707
		<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Raising funds	7	3,703	-	3,703
		<hr/>	<hr/>	<hr/>
Charitable activities	8	106,408	89,527	195,935
		<hr/>	<hr/>	<hr/>
Total resources expended		110,111	89,527	199,638
		<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(40,547)	(36,384)	(76,931)
		<hr/>	<hr/>	<hr/>
Fund balances at 1 January 2022		105,620	67,372	172,992
		<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2022		65,073	30,988	96,061
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		1,965		2,619
Current assets					
Debtors	15	4,122		3,130	
Cash at bank and in hand		63,852		101,169	
		<u>67,974</u>		<u>104,299</u>	
Creditors: amounts falling due within one year	16	<u>(7,531)</u>		<u>(10,857)</u>	
Net current assets			60,443		93,442
Total assets less current liabilities			<u>62,408</u>		<u>96,061</u>
Income funds					
Restricted funds	18		34,622		30,988
Unrestricted funds			27,786		65,073
			<u>62,408</u>		<u>96,061</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 financial statements were approved by the Trustees on 25 October 2024

I Martin
Trustee

Mr Greg Rawlings
Trustee

Company Registration No. CE007314

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Moordown Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Coronation Avenue, Bournemouth, Dorset, BH9 1TW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.4 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.11 Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and memberships	241	-	241	1,430	-	1,430
Grants receivable	-	833	833	4,000	50,710	54,710
	<u>241</u>	<u>833</u>	<u>1,074</u>	<u>5,430</u>	<u>50,710</u>	<u>56,140</u>

3 Charitable activities

	2023	2022
	£	£
Room hire and entrance fees	78,331	53,947
	<u>78,331</u>	<u>53,947</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fundraising events	-	2,801	2,801	-	2,433	2,433
Cafeteria and refreshment income	14,576	-	14,576	9,866	-	9,866
Phone, fax and copier takings	284	-	284	285	-	285
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Other trading activities	14,860	2,801	17,661	10,151	2,433	12,584
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Bank interest	283	31
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	-	5
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	366

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Raising funds	(Continued)	
	_____	_____
<u>Trading costs</u>		
Cafeteria cost of sales	5,155	3,337
	_____	_____
	5,155	3,703
	=====	=====

8 Charitable activity costs	2023	2022
	£	£
Depreciation and impairment	655	874
Rates and water	2,863	3,407
Insurance	2,063	2,469
Light and heat	19,622	14,882
Repairs and renewals	3,851	90,302
Garden expenses	460	525
Cleaning and laundry	4,587	2,989
Licenses	749	858
Subscriptions	1,022	-
	_____	_____
	35,872	116,306
Share of support costs (see note 9)	83,495	73,125
Share of governance costs (see note 9)	6,480	6,504
	_____	_____
	125,847	195,935
	=====	=====

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	79,721	-	79,721	69,528	-	69,528
Telephone	793	-	793	108	-	108
Printing, postage and stationery	733	-	733	1,084	-	1,084
Sundries	576	-	576	938	-	938
Computer and website expenses	1,393	-	1,393	1,224	-	1,224
Bank charges	279	-	279	243	-	243
Accountancy fees	-	6,480	6,480	-	6,504	6,504
	<u>83,495</u>	<u>6,480</u>	<u>89,975</u>	<u>73,125</u>	<u>6,504</u>	<u>79,629</u>

10 Net movement in funds

2023
£

2022
£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	655	874
	<u>655</u>	<u>874</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
10	9
<u>10</u>	<u>9</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	79,104	63,015
Other pension costs	617	6,513
	<u>79,721</u>	<u>69,528</u>

Key management personnel gross salary £25,620.

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2023	88,990	42,112	10,433	141,535
At 31 December 2023	<u>88,990</u>	<u>42,112</u>	<u>10,433</u>	<u>141,535</u>
Depreciation and impairment				
At 1 January 2023	87,582	41,351	9,982	138,915
Depreciation charged in the year	352	190	113	655
At 31 December 2023	<u>87,934</u>	<u>41,541</u>	<u>10,095</u>	<u>139,570</u>
Carrying amount				
At 31 December 2023	<u>1,056</u>	<u>571</u>	<u>338</u>	<u>1,965</u>
At 31 December 2022	<u>1,408</u>	<u>760</u>	<u>451</u>	<u>2,619</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	3,173	-
Prepayments and accrued income	949	3,130
	<u>4,122</u>	<u>3,130</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	951	3,567
Other creditors	-	67
Accruals and deferred income	6,580	7,223
	<u>7,531</u>	<u>10,857</u>

17 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	617	6,513
	<u>617</u>	<u>6,513</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources 31 December 2023	Balance at
	£	£	£	£	£	£
Washroom Fund	67,372	53,143	(89,527)	30,988	3,634	34,622
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The restricted fund represents donations and fundraising income for the future refurbishment of the community centre washrooms.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	65,073	93,715	(131,002)	27,786
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	105,620	69,564	(110,111)	65,073
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,965	-	1,965
Current assets/(liabilities)	25,821	34,622	60,443
	<u>27,786</u>	<u>34,622</u>	<u>62,408</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	2,619	-	2,619
Current assets/(liabilities)	62,454	30,988	93,442
	<u>65,073</u>	<u>30,988</u>	<u>96,061</u>

21 Operating lease commitments

The charity leases a photocopier on an annual rolling contract. Rentals are £76 per quarter.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Related party transactions

The charity has a close working relationship with Bournemouth Borough Council, which has provided grant funding and donations for the furtherance of the charity's objects in years previous to the CIO.

The charity pays a peppercorn rent to the Council for the premises. As this amount is not material to the financial statements, no separate disclosure of the operating lease has been made.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as the assets have not been donated. The charity trustees do not act as custodian trustees nor do they have responsibility for such assets.

MOORDOWN COMMUNITY ASSOCIATION

England & Wales - Charity number 1167307

Accounts

Charity Registration No. 1167307

Company Registration No. CE007314 (England and Wales)

MOORDOWN COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

CONTENTS

	Page
Company information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

MOORDOWN COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I Martin B Rowbotham S Wilkinson Kate Salmon Mr Greg Rawlings	(Appointed 24 February 2023) (Appointed 24 February 2023)
Charity number	1167307	
Company number	CE007314	
Registered office	21 Coronation Avenue BOURNEMOUTH Dorset England BH9 1TW	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are to:

- Promote the benefit of the inhabitants of Moordown and the neighbourhood together defined by the Postal codes of BH8, BH9 and BH10 without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together with said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- Establish, or to secure the establishment of, a Community Centre (hereafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

There has been no change in the policies adopted in furtherance of these objects during the year.

Public benefit

The trustees are mindful of the requirements for meeting the public benefit test. The establishment of the community centre and its maintenance and management provides access for the local community to a range of benefits including education, social welfare and recreation to improve the lives of that community. It is felt this satisfies such criteria.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Voluntary assistance

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity.

No financial value has been placed on the services of volunteers as it is considered this value would be too hard to quantify.

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

2022 Accounts Chairman's Report

The Centre re-opened following Covid closures in September 2021. Unfortunately, the repercussions of Covid lasted well into 2022 resulting in lower class numbers, less visitors and therefore less revenue from room hire than in pre-covid times. For part of the year some covid measures remained in place; social distancing meant that class numbers were limited, and face coverings & screens remained compulsory in most public and indoor settings.

On a good note, room hire has increased throughout the year, we were glad to see the return of some of our regular clients including the U3A and have also welcomed some new classes including Art World, Kickboxing & Martial Arts & the National Diabetes Prevention Programme.

The newly refurbished washrooms have proved to be a great success. Old & new visitors are very impressed with the facilities, and they are a great selling point for potential customers looking at hiring rooms. Mark, our cleaner, continues to keep them looking spotless!

Following the receipt of National Lottery Funding for the refurbishment of the washrooms we have started to complete our evaluation which has involved, among other things, public meetings, to discuss what is working well and what could be improved at the Centre. Whilst the turn-out was less than hoped it gave visitors an opportunity to see what the Centre offers & learn more about how it is funded. There was also some useful feedback, for example suggestions as to how to make the Centre more visible in the local area, & and making more of the café and clubs as a "warm space" to assist the community with the cost-of-living crisis.

The increases to fuel prices and cost of living have had a significant impact on the Centres finances. The replacement of the hall windows & new heating boiler was completed in 2022, both financed by BCP Council. However, the "controls" for the boiler have not yet been installed which is having a significant effect on the amount we are paying for gas over the winter months. BCP have confirmed that they will be fitted as soon as they become available and, once fitted, will ensure that fuel consumption is reduced, resulting in significant savings. A saving of £734.06 has been made towards fuel costs from October – December 2022 due to the Government's Energy Relief Scheme.

Looking to the future, the Centre is behind on its responsibility to carry out its regular rolling redecoration plans. Some areas are looking a little tired, but we hope that some of this work will be planned and completed in the years 2023/2024. A proposal is also underway to replace the carpets in both the café and if possible, the Reception area.

Finally, Wendy, our Centre Manager has decided to retire at the end of 2022 after 23 years of service. She has been a wonderful leader and a great support to staff, trustees, and volunteers. She helped the Centre grow from strength to strength and has managed the Centre through some very challenging times especially over the last couple of years. She will be sorely missed but we wish her all the best in her retirement.

I would like to take this opportunity to say thank you to Wendy, the Staff, and our lovely Volunteers for their continued hard work and support over the year.

Ian Martin

Trustee and Chairman

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Free reserves, those reserves not tied up in fixed assets, designated reserves and restricted reserves are maintained for ongoing refurbishment. Due to increasing costs commensurate with activities and legislation, free reserves are held to meet potential risks.

Investment policy

There are no restrictions on the charity's power to invest. The unrestricted funds may be invested in any type of investment. The investment strategy of the charity is low risk.

Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The association was established by constitution dated 30 November 1998 by the Moordown Community Association, and is registered with the Charity Commission; No. 1075416, dated 10 May 1999. The charity's address is the Moordown Community Centre, Coronation Avenue, Bournemouth, BH9 1TW.

As of 01/01/2017 the assets and undertakings of the Moordown Community Association Charitable Trust (charity number 1075416) were transferred to Moordown Community Association CIO (charitable incorporated organisation number 1167307) in accordance with minuted board decision of 13th January 2016 and the requirements of the dissolution section paragraph 15 of the governing document of Moordown Community Association Charitable Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Robbins	(Resigned 24 February 2023)
I Martin	
K Dixon	(Resigned 24 February 2023)
B Rowbotham	
S Wilkinson	
Kate Salmon	(Appointed 24 February 2023)
Mr Greg Rawlings	(Appointed 24 February 2023)

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The members of the executive committee during the period under review and their appointing body where appropriate are stated in the LEGAL AND ADMINISTRATIVE section above under the heading Trustees.

Executive committee members are elected on an annual basis, with the officers being elected for membership of the executive committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

Organisational Structure of Moordown Community Centre

Approximately 15 Volunteers
|
8 Part time paid staff
|
1 Centre Manager
|
Management Committee
|
5 Executive Committee members
(Trustees for Moordown Community Centre)

Induction and training of trustees

The 'Essential Trustee' document is made available to new trustees.

Related parties

The charity has a close working relationship with Bournemouth Borough Council, which in the past has provided grant funding and donations for the furtherance of the charity's objects. The charity pays a peppercorn rent for the lease of the premises to Bournemouth Borough Council.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as it has not been donated to the charity. The charity trustees do not act as custodian trustees nor do they have a responsibility for such assets.

For further disclosure see the notes in the financial statements.

The trustees' report was approved by the Board of Trustees.

I Martin

Trustee

Dated: 19 October 2023

MOORDOWN COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MOORDOWN COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Moordown Community Association (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.

James Paget FCCA on behalf of

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 23 October 2023

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	5,430	50,710	56,140	66,158
Charitable activities	3	53,947	-	53,947	13,683
Other trading activities	4	10,151	2,433	12,584	3,737
Investments	5	31	-	31	26
Other income	6	5	-	5	26,710
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		69,564	53,143	122,707	110,314
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Raising funds	7	3,703	-	3,703	648
		<hr/>	<hr/>	<hr/>	<hr/>
Charitable activities	8	106,408	89,527	195,935	95,464
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		110,111	89,527	199,638	96,112
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(40,547)	(36,384)	(76,931)	14,202
Fund balances at 1 January 2022		105,620	67,372	172,992	158,790
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2022		65,073	30,988	96,061	172,992
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	24,971	41,187	66,158
Charitable activities	3	13,683	-	13,683
Other trading activities	4	3,026	711	3,737
Investments	5	26	-	26
Other income	6	26,710	-	26,710
		<hr/>	<hr/>	<hr/>
Total income		68,416	41,898	110,314
		<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Raising funds	7	648	-	648
		<hr/>	<hr/>	<hr/>
Charitable activities	8	95,464	-	95,464
		<hr/>	<hr/>	<hr/>
Total resources expended		96,112	-	96,112
		<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(27,696)	41,898	14,202
Fund balances at 1 January 2021		133,316	25,474	158,790
		<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2021		105,620	67,372	172,992
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		2,619		3,494
Current assets					
Debtors	13	3,130		5,779	
Cash at bank and in hand		101,169		171,504	
		<u>104,299</u>		<u>177,283</u>	
Creditors: amounts falling due within one year	14	<u>(10,857)</u>		<u>(7,785)</u>	
Net current assets			93,442		169,498
Total assets less current liabilities			<u>96,061</u>		<u>172,992</u>
Income funds					
Restricted funds	15		30,988		67,372
Unrestricted funds			65,073		105,620
			<u>96,061</u>		<u>172,992</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 19 October 2023

I Martin
Trustee

B Rowbotham
Trustee

Company Registration No. CE007314

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Moordown Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Coronation Avenue, BOURNEMOUTH, Dorset, BH9 1TW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.4 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.11 Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and memberships	1,430	-	1,430	471	-	471
Grants receivable	4,000	50,710	54,710	24,500	41,187	65,687
	<u>5,430</u>	<u>50,710</u>	<u>56,140</u>	<u>24,971</u>	<u>41,187</u>	<u>66,158</u>

3 Charitable activities

	2022	2021
	£	£
Room hire and entrance fees	<u>53,947</u>	<u>13,683</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fundraising events	-	2,433	2,433	-	711	711
Cafeteria and refreshment income	9,866	-	9,866	2,992	-	2,992
Phone, fax and copier takings	285	-	285	34	-	34
	<u>10,151</u>	<u>2,433</u>	<u>12,584</u>	<u>3,026</u>	<u>711</u>	<u>3,737</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Bank interest	31	26
	<u>31</u>	<u>26</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	5	26,710
	<u>5</u>	<u>26,710</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	366	48
	<hr/>	<hr/>
<u>Trading costs</u>		
Cafeteria cost of sales	3,337	600
	<hr/>	<hr/>
	3,703	648
	<hr/> <hr/>	<hr/> <hr/>

8 Charitable activity costs

	2022	2021
	£	£
Depreciation and impairment	873	1,164
Rates and water	3,407	2,977
Insurance	2,469	2,282
Light and heat	14,882	5,662
Repairs and renewals	90,302	8,709
Garden expenses	525	684
Cleaning and laundry	2,990	2,011
Licenses	858	216
	<hr/>	<hr/>
	116,306	23,705
Share of support costs (see note 9)	73,125	66,147
Share of governance costs (see note 9)	6,504	5,612
	<hr/>	<hr/>
	195,935	95,464
	<hr/> <hr/>	<hr/> <hr/>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	69,528	-	69,528	62,591	-	62,591
Telephone	108	-	108	449	-	449
Printing, postage and stationery	1,084	-	1,084	433	-	433
Sundries	938	-	938	1,254	-	1,254
Computer and website expenses	1,224	-	1,224	1,395	-	1,395
Bank charges	243	-	243	25	-	25
Accountancy fees	-	6,504	6,504	-	5,612	5,612
	<u>73,125</u>	<u>6,504</u>	<u>79,629</u>	<u>66,147</u>	<u>5,612</u>	<u>71,759</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	9	9
	<u>9</u>	<u>9</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	63,015	57,826
Social security costs	-	335
Other pension costs	6,513	4,430
	<u>69,528</u>	<u>62,591</u>

No employees received emoluments in excess of £60,000.

Key management personnel gross salary £12,100.

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2022	88,990	42,112	10,433	141,535
	<u>88,990</u>	<u>42,112</u>	<u>10,433</u>	<u>141,535</u>
At 31 December 2022	88,990	42,112	10,433	141,535
	<u>88,990</u>	<u>42,112</u>	<u>10,433</u>	<u>141,535</u>
Depreciation and impairment				
At 1 January 2022	87,112	41,098	9,832	138,042
Depreciation charged in the year	470	254	150	874
	<u>87,582</u>	<u>41,352</u>	<u>9,982</u>	<u>138,916</u>
At 31 December 2022	87,582	41,352	9,982	138,916
	<u>87,582</u>	<u>41,352</u>	<u>9,982</u>	<u>138,916</u>
Carrying amount				
At 31 December 2022	1,408	760	451	2,619
	<u>1,408</u>	<u>760</u>	<u>451</u>	<u>2,619</u>
At 31 December 2021	1,878	1,015	601	3,494
	<u>1,878</u>	<u>1,015</u>	<u>601</u>	<u>3,494</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	3,073
Prepayments and accrued income	3,130	2,706
	<u>3,130</u>	<u>5,779</u>
	<u><u>3,130</u></u>	<u><u>5,779</u></u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	103
Trade creditors	3,567	3,284
Other creditors	67	74
Accruals and deferred income	7,223	4,324
	<u>10,857</u>	<u>7,785</u>
	<u><u>10,857</u></u>	<u><u>7,785</u></u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Incoming resources	Resources expended 31 December 2022	Balance at 31 December 2022
	£	£	£	£	£	£
Washroom Fund	25,474	41,898	67,372	53,143	(89,527)	30,988
	<u>25,474</u>	<u>41,898</u>	<u>67,372</u>	<u>53,143</u>	<u>(89,527)</u>	<u>30,988</u>

The restricted fund represents donations and fundraising income for the future refurbishment of the community centre washrooms.

16 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	2,619	-	2,619	3,494	-	3,494
Current assets/ (liabilities)	62,454	30,988	93,442	102,126	67,372	169,498
	<u>65,073</u>	<u>30,988</u>	<u>96,061</u>	<u>105,620</u>	<u>67,372</u>	<u>172,992</u>

17 Operating lease commitments

The charity leases a photocopier on an annual rolling contract. Rentals are £76 per quarter.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Related party transactions

The charity has a close working relationship with Bournemouth Borough Council, which has provided grant funding and donations for the furtherance of the charity's objects in years previous to the CIO.

The charity pays a peppercorn rent to the Council for the premises. As this amount is not material to the financial statements, no separate disclosure of the operating lease has been made.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as the assets have not been donated. The charity trustees do not act as custodian trustees nor do they have responsibility for such assets.

MOORDOWN COMMUNITY ASSOCIATION

England & Wales - Charity number 1167307

Accounts

Charity Registration No. 1167307

Company Registration No. CE007314 (England and Wales)

MOORDOWN COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
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10 Bridge Street
Christchurch
Dorset
BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

CONTENTS

	Page
Company information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

MOORDOWN COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Robbins I Martin K Dixon B Rowbotham S Wilkinson
Charity number	1167307
Company number	CE007314
Registered office	21 Coronation Avenue BOURNEMOUTH Dorset England BH9 1TW
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are to:

- Promote the benefit of the inhabitants of Moordown and the neighbourhood together defined by the Postal codes of BH8, BH9 and BH10 without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together with said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- Establish, or to secure the establishment of, a Community Centre (hereafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

There has been no change in the policies adopted in furtherance of these objects during the year.

Public benefit

The trustees are mindful of the requirements for meeting the public benefit test. The establishment of the community centre and its maintenance and management provides access for the local community to a range of benefits including education, social welfare and recreation to improve the lives of that community. It is felt this satisfies such criteria.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Voluntary assistance

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity.

No financial value has been placed on the services of volunteers as it is considered this value would be too hard to quantify.

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

2021 Accounts Chairman's Report

As 2020 ended the assumption was the pandemic would be behind us and the Centre would return to its usual vibrant position in the Community.

Unfortunately, this did not happen, as the Centre remained closed from January 2021 until it re opened on 28th September 2021. This closure had a profound effect on our many visitors, our staff, our volunteers and of course our finances!

Fortunately, we are now enjoying some new classes although sadly some of our regular clients have not returned.

Although we reopened in September 2021, the period from September to December business was very tough. The café was closed, class numbers were limited, and face coverings were made compulsory in most public and indoor settings. Visitors were required to check in through the NHS app and the NHS Covid pass became mandatory in some specific settings.

Fortunately, there was some financial help as Wendy had secured a Lottery Grant to pay the Centres salaries September 2020 to March 2021. We were also in receipt of furlough payments for the months January 2021 to September 2021. The Centre was very grateful for this financial assistance.

Grants from the BCP council enabled us to pay our utilities for this period.

We were delighted when the long-awaited washroom refurbishment was completed in December 2021 and our thanks go to our main benefactors The Lottery, the Talbot Village Trust, Asda and of course, to the many people who raised funds and gave so generously to this very worthwhile project.

We are very proud of the finished result.

Throughout 2021 we were expecting a new roof (South) and replacement Hall windows. BCP Council are responsible for financing both these projects. The roof was completed in 2021; however, the Hall windows will not be replaced until 2022.

Looking to the future, the Centre is behind on its responsibility to carry out its regular rolling redecoration plans. Some areas are looking a little tired and this work will be planned and completed in the years 2022 / 2023. The Centre is aware the Heating Boiler will need to be replaced before the 2022 Winter. A proposal is also underway to replace the carpets in both the café and if possible, the Reception area.

2021 has been a very trying year and so I would like to take this opportunity to say thank you to Wendy, the Staff, and our amazing group of Volunteers.

J Robbins

Trustee and Chairman

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Free reserves, those reserves not tied up in fixed assets, designated reserves and restricted reserves are maintained for ongoing refurbishment. Due to increasing costs commensurate with activities and legislation, free reserves are held to meet potential risks.

Investment policy

There are no restrictions on the charity's power to invest. The unrestricted funds may be invested in any type of investment. The investment strategy of the charity is low risk.

Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The association was established by constitution dated 30 November 1998 by the Moordown Community Association, and is registered with the Charity Commission; No. 1075416, dated 10 May 1999. The charity's address is the Moordown Community Centre, Coronation Avenue, Bournemouth, BH9 1TW.

As of 01/01/2017 the assets and undertakings of the Moordown Community Association Charitable Trust (charity number 1075416) were transferred to Moordown Community Association CIO (charitable incorporated organisation number 1167307) in accordance with minuted board decision of 13th January 2016 and the requirements of the dissolution section paragraph 15 of the governing document of Moordown Community Association Charitable Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Robbins

I Martin

K Dixon

B Rowbotham

S Wilkinson

The members of the executive committee during the period under review and their appointing body where appropriate are stated in the LEGAL AND ADMINISTRATIVE section above under the heading Trustees.

Executive committee members are elected on an annual basis, with the officers being elected for membership of the executive committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Organisational Structure of Moordown Community Centre

Approximately 15 Volunteers
|
10 Part time paid staff
|
1 Centre Manager
|
Management Committee
|
5 Executive Committee members
(Trustees for Moordown Community Centre)

Induction and training of trustees

The 'Essential Trustee' document is made available to new trustees.

Related parties

The charity has a close working relationship with Bournemouth Borough Council, which in the past has provided grant funding and donations for the furtherance of the charity's objects. The charity pays a peppercorn rent for the lease of the premises to Bournemouth Borough Council.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as it has not been donated to the charity. The charity trustees do not act as custodian trustees nor do they have a responsibility for such assets.

For further disclosure see the notes in the financial statements.

The trustees' report was approved by the Board of Trustees.

.....

J Robbins

Trustee

Dated:

MOORDOWN COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MOORDOWN COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Moordown Community Association (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.

James Paget on behalf of

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated:

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	2	24,971	41,187	66,158	65,775
Charitable activities	3	13,683	-	13,683	23,449
Other trading activities	4	3,026	711	3,737	5,184
Investments	5	26	-	26	326
Other income	6	26,710	-	26,710	15,275
Total income		68,416	41,898	110,314	110,009
<u>Expenditure on:</u>					
Raising funds	7	648	-	648	1,634
Charitable activities	8	95,464	-	95,464	94,040
Total resources expended		96,112	-	96,112	95,674
Net (expenditure)/income for the year/ Net movement in funds		(27,696)	41,898	14,202	14,335
Fund balances at 1 January 2021		133,316	25,474	158,790	144,455
Fund balances at 31 December 2021		105,620	67,372	172,992	158,790

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	51,289	14,486	65,775
Charitable activities	3	23,449	-	23,449
Other trading activities	4	4,689	495	5,184
Investments	5	326	-	326
Other income	6	15,275	-	15,275
		<hr/>	<hr/>	<hr/>
Total income		95,028	14,981	110,009
		<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Raising funds	7	1,634	-	1,634
		<hr/>	<hr/>	<hr/>
Charitable activities	8	94,040	-	94,040
		<hr/>	<hr/>	<hr/>
Total resources expended		95,674	-	95,674
		<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(646)	14,981	14,335
Fund balances at 1 January 2020		133,962	10,493	144,455
		<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2020		133,316	25,474	158,790
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		3,494		4,658
Current assets					
Stocks	13	-		600	
Debtors	14	5,779		4,192	
Cash at bank and in hand		171,504		155,888	
		<u>177,283</u>		<u>160,680</u>	
Creditors: amounts falling due within one year	15	<u>(7,785)</u>		<u>(6,548)</u>	
Net current assets			169,498		154,132
Total assets less current liabilities			<u>172,992</u>		<u>158,790</u>
Income funds					
Restricted funds	16		67,372		25,474
Unrestricted funds			105,620		133,316
			<u>172,992</u>		<u>158,790</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on

.....

J Robbins

Trustee

Company Registration No. CE007314

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Moordown Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Coronation Avenue, BOURNEMOUTH, Dorset, BH9 1TW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.4 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock represents items sold in the cafeteria only.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and memberships	471	-	471	184	14,486	14,670
Grants receivable	24,500	41,187	65,687	51,105	-	51,105
	<u>24,971</u>	<u>41,187</u>	<u>66,158</u>	<u>51,289</u>	<u>14,486</u>	<u>65,775</u>

3 Charitable activities

	2021	2020
	£	£
Room hire and entrance fees	<u>13,683</u>	<u>23,449</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fundraising events	-	711	711	-	495	495
Cafeteria and refreshment income	2,992	-	2,992	4,483	-	4,483
Phone, fax and copier takings	34	-	34	206	-	206
	<u>3,026</u>	<u>711</u>	<u>3,737</u>	<u>4,689</u>	<u>495</u>	<u>5,184</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Bank interest	26	326
	<u>26</u>	<u>326</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income		15,275
Coronavirus job retention scheme	15,275	-
	<u>15,275</u>	<u>15,275</u>
	<u>26,710</u>	<u>15,275</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	48	-
	<hr/>	<hr/>
<u>Trading costs</u>		
Cafeteria cost of sales	600	1,634
	<hr/>	<hr/>
	648	1,634
	<hr/> <hr/>	<hr/> <hr/>

8 Charitable activity costs

	2021	2020
	£	£
Depreciation and impairment	1,164	1,553
Rates and water	2,977	1,029
Insurance	2,282	2,294
Light and heat	5,662	6,045
Repairs and renewals	8,709	8,870
Garden expenses	684	530
Cleaning and laundry	2,011	2,998
Licenses	216	2,052
	<hr/>	<hr/>
	23,705	25,371
Share of support costs (see note 9)	66,147	63,324
Share of governance costs (see note 9)	5,612	5,345
	<hr/>	<hr/>
	95,464	94,040
	<hr/> <hr/>	<hr/> <hr/>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	62,591	-	62,591	59,959	-	59,959
Telephone	449	-	449	432	-	432
Printing, postage and stationery	433	-	433	904	-	904
Sundries	1,254	-	1,254	237	-	237
Computer and website expenses	1,395	-	1,395	1,792	-	1,792
Bank charges	25	-	25	-	-	-
Accountancy fees	-	5,612	5,612	-	5,345	5,345
	<u>66,147</u>	<u>5,612</u>	<u>71,759</u>	<u>63,324</u>	<u>5,345</u>	<u>68,669</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	9	10
	<u>9</u>	<u>10</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	57,826	55,440
Social security costs	335	-
Other pension costs	4,430	4,519
	<u>62,591</u>	<u>59,959</u>

No employees received emoluments in excess of £60,000.

Key management personnel gross salary £12,100.

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2021	88,990	42,112	10,433	141,535
	<u>88,990</u>	<u>42,112</u>	<u>10,433</u>	<u>141,535</u>
At 31 December 2021	88,990	42,112	10,433	141,535
	<u>88,990</u>	<u>42,112</u>	<u>10,433</u>	<u>141,535</u>
Depreciation and impairment				
At 1 January 2021	86,486	40,759	9,632	136,877
Depreciation charged in the year	626	338	200	1,164
	<u>87,112</u>	<u>41,097</u>	<u>9,832</u>	<u>138,041</u>
At 31 December 2021	87,112	41,097	9,832	138,041
	<u>87,112</u>	<u>41,097</u>	<u>9,832</u>	<u>138,041</u>
Carrying amount				
At 31 December 2021	1,878	1,015	601	3,494
	<u>1,878</u>	<u>1,015</u>	<u>601</u>	<u>3,494</u>
At 31 December 2020	2,504	1,353	801	4,658
	<u>2,504</u>	<u>1,353</u>	<u>801</u>	<u>4,658</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Stocks

2021 **2020**
£ £

Cafeteria stock	-	600
	=====	=====

14 Debtors

2021 **2020**
£ £

Amounts falling due within one year:

Trade debtors	3,073	2,045
Prepayments and accrued income	2,706	2,147
	-----	-----
	5,779	4,192
	=====	=====

15 Creditors: amounts falling due within one year

2021 **2020**
£ £

Other taxation and social security	103	103
Trade creditors	3,284	2,099
Other creditors	74	-
Accruals and deferred income	4,324	4,346
	-----	-----
	7,785	6,548
	=====	=====

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 January 2020	Incoming resources	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Washroom Fund	10,493	14,981	25,474	41,898	67,372

The restricted fund represents donations and fundraising income for the future refurbishment of the community centre washrooms.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	3,494	-	3,494	4,658	-	4,658
Current assets/ (liabilities)	102,126	67,372	169,498	128,658	25,474	154,132
	<u>105,620</u>	<u>67,372</u>	<u>172,992</u>	<u>133,316</u>	<u>25,474</u>	<u>158,790</u>

18 Operating lease commitments

The charity leases a photocopier on an annual rolling contract. Rentals are £87 per quarter.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Related party transactions

The charity has a close working relationship with Bournemouth Borough Council, which has provided grant funding and donations for the furtherance of the charity's objects in years previous to the CIO.

The charity pays a peppercorn rent to the Council for the premises. As this amount is not material to the financial statements, no separate disclosure of the operating lease has been made.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as the assets have not been donated. The charity trustees do not act as custodian trustees nor do they have responsibility for such assets.

MOORDOWN COMMUNITY ASSOCIATION

England & Wales - Charity number 1167307

Accounts

Charity Registration No. 1167307

Company Registration No. CE007314 (England and Wales)

MOORDOWN COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

CONTENTS

	Page
Company information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

MOORDOWN COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Robbins I Martin K Dixon B Rowbotham S Wilkinson
Charity number	1167307
Company number	CE007314
Registered office	21 Coronation Avenue BOURNEMOUTH Dorset England BH9 1TW
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are to:

- Promote the benefit of the inhabitants of Moordown and the neighbourhood together defined by the Postal codes of BH8, BH9 and BH10 without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together with said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- Establish, or to secure the establishment of, a Community Centre (hereafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- Promote such other charitable purposes as may from time to time be determined.

The association shall be non-party in politics and non-sectarian in religion.

There has been no change in the policies adopted in furtherance of these objects during the year.

Public benefit

The trustees are mindful of the requirements for meeting the public benefit test. The establishment of the community centre and its maintenance and management provides access for the local community to a range of benefits including education, social welfare and recreation to improve the lives of that community. It is felt this satisfies such criteria.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Voluntary assistance

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity.

No financial value has been placed on the services of volunteers as it is considered this value would be too hard to quantify.

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

2020 Accounts Chairman's Report

To say we have experienced a most difficult trading year is a definite understatement.

The Covid 19 pandemic tested us all, we could never have anticipated the disastrous affect social distancing and lockdowns would cause the Centre.

The revenue from the Bournemouth U3A is one of our main sources of income.

Many of the participants are over 70 and therefore classified as vulnerable. Some were shielding and we were all advised to stay home and not mix with others.

Lockdown affected everyone and caution was advised for everyone over 50.

We had hoped U3A would be able to resume their activities in September, but the U3A Trustees decided reluctantly this could not happen and their activities were postponed until a hopeful January 2021.

Clients operating commercial activities were informed by the government to be covid secure and social distancing reduced classes to numbers which were not sustainable, this also led to cancellations.

We fortunately won a grant from the National Lottery Community Fund which helped to pay some salaries and utilities from September 2020 to March 2021 and we also received a business grant alongside furlough payments for the staff not working.

All this time the promise of a new roof, replacement hall windows and the long-awaited washrooms refurbishment were all postponed until 2021.

For your information this work has been resumed in June 2021. The roof and hall windows are the responsibility of the BCP Council. However, I must take the opportunity to thank everyone who helped to raise the money for the now completed washroom refurbishment. We could not have done this without you.

Finally, thank you Wendy and the team of staff and volunteers for your patience and the goodwill you have shown during a most challenging year.

J Robbins

Trustee and Chairman

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Free reserves, those reserves not tied up in fixed assets, designated reserves and restricted reserves are maintained for ongoing refurbishment. Due to increasing costs commensurate with activities and legislation, free reserves are held to meet potential risks.

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Investment policy

There are no restrictions on the charity's power to invest. The unrestricted funds may be invested in any type of investment. The investment strategy of the charity is low risk.

Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The association was established by constitution dated 30 November 1998 by the Moordown Community Association, and is registered with the Charity Commission; No. 1075416, dated 10 May 1999. The charity's address is the Moordown Community Centre, Coronation Avenue, Bournemouth, BH9 1TW.

As of 01/01/2017 the assets and undertakings of the Moordown Community Association Charitable Trust (charity number 1075416) were transferred to Moordown Community Association CIO (charitable incorporated organisation number 1167307) in accordance with minuted board decision of 13th January 2016 and the requirements of the dissolution section paragraph 15 of the governing document of Moordown Community Association Charitable Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Robbins

I Martin

K Dixon

B Rowbotham

S Wilkinson

The members of the executive committee during the period under review and their appointing body where appropriate are stated in the LEGAL AND ADMINISTRATIVE section above under the heading Trustees.

Executive committee members are elected on an annual basis, with the officers being elected for membership of the executive committee.

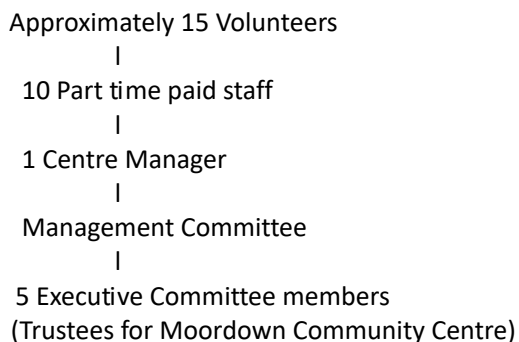
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

MOORDOWN COMMUNITY ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Organisational Structure of Moordown Community Centre



Induction and training of trustees

The 'Essential Trustee' document is made available to new trustees.

Related parties

The charity has a close working relationship with Bournemouth Borough Council, which in the past has provided grant funding and donations for the furtherance of the charity's objects. The charity pays a peppercorn rent for the lease of the premises to Bournemouth Borough Council.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as it has not been donated to the charity. The charity trustees do not act as custodian trustees nor do they have a responsibility for such assets.

For further disclosure see the notes in the financial statements.

The trustees' report was approved by the Board of Trustees.

.....
J Robbins
Trustee
Dated:

MOORDOWN COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MOORDOWN COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Moordown Community Association (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated:

MOORDOWN COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	51,289	14,486	65,775	970
Charitable activities	3	23,449	-	23,449	91,314
Other trading activities	4	4,689	495	5,184	20,963
Investments	5	326	-	326	1,098
Other income	6	15,275	-	15,275	-
Total income		95,028	14,981	110,009	114,345
<u>Expenditure on:</u>					
Raising funds	7	1,634	-	1,634	4,675
Charitable activities	8	94,040	-	94,040	106,590
Total resources expended		95,674	-	95,674	111,265
Net (expenditure)/income for the year/ Net movement in funds		(646)	14,981	14,335	3,080
Fund balances at 1 January 2020		133,962	10,493	144,455	141,375
Fund balances at 31 December 2020		133,316	25,474	158,790	144,455

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income and endowments from:</u>				
Donations and legacies	2	32	938	970
Charitable activities	3	91,314	-	91,314
Other trading activities	4	16,767	4,196	20,963
Investments	5	1,098	-	1,098
Total income		109,211	5,134	114,345
<u>Expenditure on:</u>				
Raising funds	7	4,675	-	4,675
Charitable activities	8	106,590	-	106,590
Total resources expended		111,265	-	111,265
Net (expenditure)/income for the year/ Net movement in funds		(2,054)	5,134	3,080
Fund balances at 1 January 2019		136,016	5,359	141,375
Fund balances at 31 December 2019		133,962	10,493	144,455

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOORDOWN COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		4,658		6,211
Current assets					
Stocks	13	600		600	
Debtors	14	4,192		3,613	
Cash at bank and in hand		155,888		143,069	
		<u>160,680</u>		<u>147,282</u>	
Creditors: amounts falling due within one year	15	<u>(6,548)</u>		<u>(9,038)</u>	
Net current assets			154,132		138,244
Total assets less current liabilities			<u>158,790</u>		<u>144,455</u>
Income funds					
Restricted funds	16		25,474		10,493
Unrestricted funds			133,316		133,962
			<u>158,790</u>		<u>144,455</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on

.....

J Robbins

Trustee

Company Registration No. CE007314

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Moordown Community Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Coronation Avenue, BOURNEMOUTH, Dorset, BH9 1TW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.4 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock represents items sold in the cafeteria only.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and memberships	184	14,486	14,670	32	938	970
Grants receivable	51,105	-	51,105	-	-	-
	<u>51,289</u>	<u>14,486</u>	<u>65,775</u>	<u>32</u>	<u>938</u>	<u>970</u>
	=====	=====	=====	=====	=====	=====

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Charitable activities

	2020	2019
	£	£
Room hire and entrance fees	23,449	79,223
Other income	-	12,091
	<u>23,449</u>	<u>91,314</u>
	<u><u>23,449</u></u>	<u><u>91,314</u></u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fundraising events	-	495	495	-	4,196	4,196
Cafeteria and refreshment income	4,483	-	4,483	16,505	-	16,505
Phone, fax and copier takings	206	-	206	262	-	262
	<u>4,689</u>	<u>495</u>	<u>5,184</u>	<u>16,767</u>	<u>4,196</u>	<u>20,963</u>
Other trading activities	<u><u>4,689</u></u>	<u><u>495</u></u>	<u><u>5,184</u></u>	<u><u>16,767</u></u>	<u><u>4,196</u></u>	<u><u>20,963</u></u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Bank interest	326	1,098
	<u>326</u>	<u>1,098</u>
	<u><u>326</u></u>	<u><u>1,098</u></u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Coronavirus job retention scheme	15,275	-
	<hr/>	<hr/>
	15,275	-
	<hr/> <hr/>	<hr/> <hr/>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Trading costs</u>		
Cafeteria cost of sales	1,634	4,675
	<hr/>	<hr/>
	1,634	4,675
	<hr/> <hr/>	<hr/> <hr/>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Charitable activity costs

	2020	2019
	£	£
Depreciation and impairment	1,553	2,070
Rates and water	1,029	1,137
Insurance	2,294	3,027
Light and heat	6,045	7,885
Repairs and renewals	8,870	10,926
Garden expenses	530	1,082
Cleaning and laundry	2,998	3,093
Licenses	2,052	2,276
Subscriptions	-	20
Bad debts	-	1,132
	<u>25,371</u>	<u>32,648</u>
Share of support costs (see note 9)	63,324	69,015
Share of governance costs (see note 9)	5,345	4,927
	<u>94,040</u>	<u>106,590</u>

9 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	59,959	-	59,959	64,672	-	64,672
Telephone	432	-	432	495	-	495
Printing, postage and stationery	904	-	904	1,205	-	1,205
Sundries	237	-	237	460	-	460
Training	-	-	-	10	-	10
Computer and website expenses	1,792	-	1,792	2,173	-	2,173
Accountancy fees	-	5,345	5,345	-	4,877	4,877
Legal and professional fees	-	-	-	-	50	50
	<u>63,324</u>	<u>5,345</u>	<u>68,669</u>	<u>69,015</u>	<u>4,927</u>	<u>73,942</u>

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
	10	11
	=====	=====

Employment costs

	2020	2019
	£	£
Wages and salaries	55,440	59,788
Other pension costs	4,519	4,884
	-----	-----
	59,959	64,672
	=====	=====

No employees received emoluments in excess of £60,000.

Key management personnel gross salary £12,100.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2020	88,990	42,112	10,433	141,535
At 31 December 2020	88,990	42,112	10,433	141,535
Depreciation and impairment				
At 1 January 2020	85,651	40,308	9,365	135,324
Depreciation charged in the year	835	451	267	1,553
At 31 December 2020	86,486	40,759	9,632	136,877
Carrying amount				
At 31 December 2020	2,504	1,353	801	4,658
At 31 December 2019	3,339	1,804	1,068	6,211

13 Stocks

	2020	2019
	£	£
Cafeteria stock	600	600

14 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	2,045	1,189
Prepayments and accrued income	2,147	2,424
	4,192	3,613

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	103	103
Trade creditors	2,099	4,498
Other creditors	-	42
Accruals and deferred income	4,346	4,395
	<u>6,548</u>	<u>9,038</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 January 2019	Incoming resources	Balance at 1 January 2020	Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Washroom Fund	5,359	5,134	10,493	14,981	25,474
	<u>5,359</u>	<u>5,134</u>	<u>10,493</u>	<u>14,981</u>	<u>25,474</u>

The restricted fund represents donations and fundraising income for the future refurbishment of the community centre washrooms.

MOORDOWN COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	4,658	-	4,658	6,211	-	6,211
Current assets/ (liabilities)	128,658	25,474	154,132	127,751	10,493	138,244
	<u>133,316</u>	<u>25,474</u>	<u>158,790</u>	<u>133,962</u>	<u>10,493</u>	<u>144,455</u>

18 Operating lease commitments

The charity leases a photocopier on an annual rolling contract. Rentals are £87 per quarter.

19 Related party transactions

The charity has a close working relationship with Bournemouth Borough Council, which has provided grant funding and donations for the furtherance of the charity's objects in years previous to the CIO.

The charity pays a peppercorn rent to the Council for the premises. As this amount is not material to the financial statements, no separate disclosure of the operating lease has been made.

Users of the community centre have where necessary installed their own equipment at the premises for their required activity only. Such equipment is excluded from the financial statements, as the assets have not been donated. The charity trustees do not act as custodian trustees nor do they have responsibility for such assets.