

Moorvision AGM
Wednesday 29th April 2019
To be held over Zoom with other Trustees
due to the
Corvid 19 Virus

Chairs Report

2019 was another successful year for Moorvision both in terms of successful grant applications, fundraising (particularly marathon fundraising) and provision of services and activities. Our theme for the year was 'Challenge Me, Challenge You' which not only encouraged youngsters to take part in activities but also to show the certificate they were given to someone else, thus challenging the conceptions of what VI children can do.

Laura had arranged some fantastic residentials and activities including a teens theatre workshop, Money smart course, productions for our younger members at the Barnfield and Northcott Theatres and numerous sporting activities including the Calvert Trust residential.

2020 - meant to be a sports focused year in line with the Paralympics - started well with theatre trips, a swimming gala, an under fives active play session and a climbing activity.

But what a year this has been - especially the last month or so with the outbreak of the Corvid 19 Virus. I don't think any of us have seen anything like this before and hopefully won't see again in our lifetime!

Laura and Ali have been working hard behind the scenes and via our social media to help our families stay safe during this very difficult period. Laura has been able to help families with resources and things for our families to do while staying safe at home. Laura has had to do a Corona Virus Policy. Some of our activities, such as Skern Lodge and everything up until June so far have had to be either

cancelled or postponed, causing a lot of extra work for both Laura and Ali, getting refunds from the venues and reimbursing our families. Both Laura and Ali are now phoning families, starting with the most vulnerable, to see how they are doing. Laura is also offering a transcription service for both education and entertainment.

We have unfortunately lost our marathon runners, Easter funding and other grant applications for general use and Laura has applied for emergency coronavirus funding support which has created more work for her to do, on top of her normal duties. We are not currently considering furloughing Laura and Ali although this could be a possibility depending on how long the lockdown continues and how much grant funding is received.

Thank you, Laura and Ali, for doing all this to keep Moorvision afloat

Louise Eggins
Chair

MOORVISION

(A Charitable Incorporated Organisation)

Annual Report and Unaudited Financial Statements

For the Year Ended 31 December 2020

Charity Registered in England and Wales Number: 1173939

Moorvision
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For the Year Ended 31 December 2020

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Moorvision

Reference and Administrative Details
For the Year Ended 31 December 2020

Trustees

R Bartlett
L Blackley
L Eggins
N Emanuel
N McCann
F McFarlane
A Moyes
N Shuker
P Watkins

Principal office and Registered Office

Unit 4, The Watermark
Erme Court
Leonards Road
Ivybridge
PL21 0SZ

Charity Executive Director

L Hughes

Independent Examiner

Michelle Ferris FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Registered charity number

1173939

The Trustees present their report and unaudited financial statements of the charity 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 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) (effective 1 January 2019).

Public benefit

The trustees report that the charitable activities, described in the "Mission statement", "Activities" and "Achievements and performance" paragraphs, are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is the Association Constitution and Moorvision was registered as a charitable incorporated organisation 25 July 2017. The charity was set up to replace Moorvision, an unincorporated charity registration number 1130826.

The Trustees serving during the year and since the year end are as follows:

- R Bartlett (appointed 30 April 2021)
- L Blackley (appointed 30 April 2021)
- L Eggins (reappointed 30 April 2021)
- N Emanuel (appointed 30 April 2021)
- N McCann (reappointed 30 April 2021)
- F McFarlane (reappointed 30 April 2021)
- A Moyes (reappointed 30 April 2021)
- N Shuker (appointed 30 April 2021)
- P Watkins (reappointed 30 April 2021)
- C Davidson (resigned 30 April 2021)
- A Wilson (resigned 30 April 2021)

Trustee selection methods

Trustees are appointed for their professional expertise and/or personal and lived experience and can serve more than one term. A term is defined as five years. Interested possible new trustees are required to attend Trustee Meetings to meet the team and become familiar with the governance requirements before being considered for any vacant positions.

L Hughes is the charity executive director, responsible for the day-to-day running of the charity.

The Board of Trustees meet quarterly and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management. The Trustees' meetings also include the AGM.

The operational management of the organisation is undertaken by the paid staff team.

Objectives and activities

Our charitable objectives are:

- 1) The relief of children and young people aged 0 - 25, and their parents/carers and immediate families, who are in need by reason of disability through blindness or visual impairment through support, the provision of information and enabling shared experiences within Devon, Torbay and Plymouth city open to families from these areas and adjoining counties.
- 2) The relief of parents (of either blind, visually impaired or sighted children and young people aged 0 - 25) who are in need by reason of disability through blindness or visual impairment, through support, the provision of information and enabling shared experiences within Devon, Torbay and Plymouth city open to families from these areas and adjoining counties.
- 3) The advancement of public awareness of the needs of children and parents who are in need by reason of disability through blindness or visual impairment, within Devon, Torbay and Plymouth city open to families from these areas and adjoining counties.

The Trustees confirm that in compiling this report they have had due regard to the guidance on public benefit issued by the Charity Commission in compliance with the duty set out in section 17(5) of the Charities Act 2011.

Achievements and performance

2020 started well with 3 general and 3 sports/activity events in the first 9 weeks in keeping with our Olympic/Paralympic themed year with the hope of really encouraging all of our children and young people to gain in health, fitness and confidence whilst learning new skills.

By the beginning of March however, the Covid-19 pandemic hit and we had to make an extremely fast U turn.

Despite the speed at which the world changed, the sudden closure of the office and the small size of our charity, we faced this challenge head on and rapidly adapted both our income generation and service delivery to be fully compliant with lockdown regulations whilst retaining a high level of varied activities and support. We quickly got to grips with Zoom and other related technology.

It has not been an easy year, but we have emerged bigger and stronger, supporting more families than ever.

Despite the pandemic which has interrupted many of our usual referral processes, we have increased membership from 170 to 177 families this year from across the South West. We have just begun a drive to recruit more Cornwall families, especially from the border areas thanks to a grant from Cornwall Community Foundation.

Moorvision

Trustees' Report

For the Year Ended 31 December 2020

Activities Provided

Prior to the start of the pandemic in early 2020:

- Swim gala
- Audio Described Theatre Hansel and Gretel
- Under-fives active play
- Drama workshop
- Youth wellbeing group
- Clip n climb

During Lockdown 1, 2 and 3 plus partial breaks from full lockdown

- Summer virtual activities and zoom meet ups including:
 - ☐ Sport/Keeping Fit
 - ☐ Science and Nature
 - ☐ Festival Week
 - ☐ Rainbow arts and crafts
 - ☐ Rainbow cooking
- Homework support club (4 sessions)
- Rock choir rock stars adapted sessions (3 x 3 sessions)
- Teenage wellbeing groups (6 sessions)
- Halloween virtual activities and party
- Christmas virtual activities and party
- Valentine's virtual activities
- Easter virtual activities and party
- Around the World virtual activities and zoom sessions including:
 - ☐ Australia
 - ☐ China
 - ☐ Brazil
 - ☐ Lapland
- Saturday Story Time and craft show (6 sessions) with Positive Eye

During the Tier 1/2 break from full lockdown

- Sail with Santa
- Powderham Castle lights and audio walk
- Youth wellbeing group

Residentials

Sadly, both the Calvert Trust and Skern Lodge residential trips had to be postponed but both are rebooked for 2021.

Parent/carers and family support

- We devised and distributed a 10-page guide to coping during the first lockdown covering all aspects of education, health, staying safe, keeping fit and wellbeing.
- We devised a checklist of issues to help us identify areas that families may need support.
- We called approximately 75% of the families with the checklist using our two staff and several volunteers.
- We ran parent/carers support groups on Zoom covering education, staying safe and general wellbeing.
- We formed partnerships with two local charities to provide IT software and hardware to local children with VI.
- We offered parent/carers Independent Living Skills course (2 x 4 sessions for different ages)
- We offered Braille (grade 1) course 2 x 9 sessions.
- We continue to offer family support across all areas of need
- We subsidised a 16+ SEND education training day for parent/carers

Information and Social media

We produced and printed just one newsletter this year with a Stay Safe theme. We still receive advertising and sponsorship income from New College Worcester, Humanware, Dolphin and RNC at Hereford. The newsletter goes out in full-colour hard copy, large print text only and electronically on request to all families in the group and also to about 35 professionals in the field. We continue to receive excellent feedback on the newsletter.

We finally launched our new website this year entirely funded by the NISA local stores and have received excellent feedback on it. Activity and support staff have been taught how to update the website which they do on a regular basis. www.moorvision.org

Our Facebook page is still very popular and well used, especially for booking events. All of the staff are administrators. The Moorvision Twitter account which has a large following but we don't have much time to use it.

Staff and Volunteers

A big change for Moorvision this year when, thanks to a National Lottery grant, we took on two new part time staff – Ellie Thomas as our Activities Coordinator and Hannah Bell as Family Engagement Coordinator.

Ali's job is now Finance and Fundraising Administrator and mine is Executive Director which is now a full-time role. All staff are now regularly supervised and appraised, and we have staff team meetings.

We have used the lockdown period to update training for both new and existing staff across the board including:

- Level 2 and 3 Safeguarding Children
- Data Protection and Confidentiality
- Paediatric First Aid
- Equality and Diversity
- Sighted Guide Training
- Document Accessibility Guidelines
- Use of Website

Sadly, this year, after almost 15 years of service, we have had to advise Ann and Terry Mudge to step down as regular volunteers due both to Covid and their advancing years. We have bought them a lovely leaving gift and I will be visiting them as allowed. We still have all our other volunteers on our books.

With the two new staff starting, we had run out of desk and storage space so have taken on another small unit at the Watermark, just across the corridor from our original unit. We made good use of the offices in between various lockdowns and look forward to returning when allowed.

After months of hugely time consuming and stressful issues with Microsoft we have now taken out a service contract with Cosmic Ethical IT to support with our IT issues. We are allowed an hour per month on our plan before incurring extra costs, but they are actually very generous with their support. Microsoft continues to throw curveballs and Dropbox sometimes fails to sync. Having Cosmic on hand makes a huge difference.

We bought our first Braille embosser thanks to a one-off grant.

We have a quote to transfer our database to Salesforce which includes training our staff how to use it and have applied for several grants to cover this cost. Our current Excel database is no longer fit for purpose.

We have also used the lockdown period to do a very thorough overhaul of our policies, updating all we already had and adding in many new ones based on the policy lists from other similar charities. This has been undertaken by both staff and trustees and is nearing completion.

Funding

Almost all our grant applications were suddenly put on hold at the start of the pandemic. We rapidly reapplied first for emergency Covid funding (£18,750) and then for Covid recovery funding (£39,503) as the year continued. The second round of funding secured us our first National Lottery grant and enabled us to employ the two new staff.

We have also been successful with 3 grant applications so far in 2021 (£14,750) including a welcome 2K from Cornwall Community Foundation after we only asked for 1K. We have a number of other grants currently awaiting results.

Covid 19 update

The Covid 19 pandemic has obviously had a major effect on the charity and its members. It has forced us to rethink our income generation, policies, service delivery, staff and volunteer roles, IT and all that we do. It has, at times, been extraordinarily hard work, extremely challenging for staff working from home (particularly those with school/preschool age children) and a time of great concern for our members.

On a positive note, for such a small charity (with only one full time equivalent staff at the start of the pandemic), we have:

- Kept going
- Increased our income
- Taken on two new staff and increased the hours of others
- Found extra office space
- Created a virtual office
- Learnt a new way of delivering services online
- Planned numerous activities to bring us out of lockdown
- Not furloughed anyone
- Taken on new members
- Learnt new skills
- Provided consistently high quality, varied, interesting and challenging activities along with support, advice, information and advocacy throughout

Financial review

Unrestricted income in the year totalled £23,085 (2019: £16,780), with restricted income totalling £54,296 (2019: £45,982). Of the £47,570 total expenditure (2019: £50,612), £47,234 (99%) was for charitable purposes (2019: £49,327- 97%). The remainder was for raising funds.

Reserves stood at £72,461 at the year end, of which £38,467 is unrestricted and £33,994 is restricted.

The charity does not hold any investments.

Potential risks the charity faces depends very much on the size, nature and complexity of restricted funds granted which impact the activities we undertake.

There is no significant pension liability arising.

Reserves policy

Reserves are provided to ensure the financial stability of the charity and the ability for it to meet its charitable objectives for the foreseeable future. The movement in reserves is shown in the notes to the accounts.

Moorvision needs to retain some money in reserve for the charity to be effective for the following reasons:

1. The risk of unforeseen emergency – this is not a high risk in our charity and would mainly be needed to cover a one off item of office equipment such as a new computer or a possible office move were our lease to be withdrawn for any reason. We would need to consider a deposit on new office space if this was needed. It might also be needed to put down a deposit for a planned high cost activity. It might also need to cover multiple items of IT and office furniture in the unlikely event of a fire or theft until insurance could be paid out.
2. Unforeseen day-to-day operational costs – this could include employing temporary staff to cover long term sickness or maternity cover. (Note: Small firms have now lost the right to reclaim their statutory sick pay (SSP) costs; this is the minimum amount that must be paid to sick staff by every employer, regardless of size, for a period of up to 28 weeks.) We also need to factor in redundancy payments for staff who have been with us for more than two years in the event of an emergency closure.
3. Moorvision's income is entirely reliant on grants and fundraising, and as such is not certain from year to year. It would be prudent to put aside enough reserve to cover at least 4 months of operational costs for activities etc.
4. Our total reserve requirements currently stand at £25,000 as of Jan 2021.

Moorvision aims to maintain reserves at a level that is at least equivalent to 4 months operational expenditure, currently calculated at approx. £25,000. At the year end free reserves stood at £38,467 (unrestricted reserves) which falls slightly above the reserves policy.

The Trustees review the amount of reserves that are required to ensure they are adequate to fulfill the charity's continuing obligations at their board meetings.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

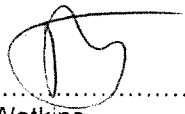
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board on11/10/2021..... and signed on their behalf by:


.....
P Watkins
Trustee

Moorvision

Independent Examiners Report to the Trustees For the Year Ended 31 December 2020

I report to the trustees on my examination of the accounts for Moorvision ("the charity") for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 material 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 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Michelle Ferris BSc (Hons) FCA DChA

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: ...14/10/2021.....

Moorvision
Statement of Financial Activities
For the Year Ended 31 December 2020

	Notes	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Income and endowments							
Donations and legacies	2	22,746	53,066	75,812	16,108	40,450	56,558
Charitable activities	3	-	732	732	-	5,532	5,532
Other trading activities	4	314	498	812	605	-	605
Investment income	5	25	-	25	67	-	67
Total income		23,085	54,296	77,381	16,780	45,982	62,762
Expenditure							
Raising funds		336	-	336	905	380	1,285
Charitable activities	6	16,450	30,784	47,234	14,207	35,120	49,327
Total expenditure		16,786	30,784	47,570	15,112	35,500	50,612
Net income before transfers		6,299	23,512	29,811	1,668	10,482	12,150
Transfers		-	-	-	-	-	-
Net movement in funds		6,299	23,512	29,811	1,668	10,482	12,150
Reconciliation of funds							
Fund balances at 1 January 2020		32,168	10,482	42,650	30,500	-	30,500
Fund balances at 31 December 2020		38,467	33,994	72,461	32,168	10,482	42,650

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

Moorvision
Balance sheet
As at 31 December 2020

	Notes	Total 2020 £	Total 2019 £
Current assets			
Debtors	8	7,169	6,199
Cash at bank and in hand		66,477	37,113
		<u>73,646</u>	<u>43,312</u>
Creditors			
Amounts falling due within one year	9	(1,185)	(662)
		<u></u>	<u></u>
Net current assets		<u>72,461</u>	<u>42,650</u>
Net assets		<u>72,461</u>	<u>42,650</u>
The funds of the charity		<u></u>	<u></u>
Restricted funds	10	33,994	10,482
Unrestricted funds	10	38,467	32,168
		<u>72,461</u>	<u>42,650</u>
		<u></u>	<u></u>

Approved by the Board for issue on 11/10/2021 and signed on its behalf by:



.....
P Watkins
Trustee

1 Accounting policies**1.1 General information and basis of accounting**

Moorvision is a charity, registered in England and Wales. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-10.

The financial statements have been prepared in accordance with 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) (effective 1 January 2019)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Donations and legacies (including grants) are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as other income in the profit and loss and timing differences presented as other debtors or deferred income within the balance sheet.

Income from trading is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Investment income is recognised on a receivable basis.

1.3 Expenditure

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds costs comprise the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

1.5 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.6 Creditors

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 recognised at their settlement amount.

1.7 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to charitable purposes.

1.8 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.9 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets- trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 13. Prepayments are not financial instruments.

Cash at bank- is classified as a basic financial instrument and is measured at face value.

Financial liabilities- trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 13.

1.10 Operating Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

1.11 Pension Costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period which they relate.

1.12 Covid-19

The Trustees have considered the implication of the Covid-19 pandemic on the operations of the charity. The charity has been able to continue to deliver the majority of its services remotely and has attracted additional funding to enable a response to an increase in demand. Taking into account all reasonable circumstances, the Trustees believe that the charity remains a going concern and no adjustments to the accounts are necessary

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

2 Donations

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Grants						
The National Lottery*	-	13,853	13,853	-	10,000	10,000
Seeing	-	-	-	-	13,000	13,000
Awards For All Sports*	-	10,000	10,000	-	-	-
Claire Milne Trust	-	10,000	10,000	-	-	-
Devon County Council*	-	5,000	5,000	-	5,000	5,000
Devon Small Grants*	-	-	-	-	5,000	5,000
Sport England*	-	5,080	5,080	-	-	-
Individually under £5k	9,250	5,849	15,099	-	7,450	7,450
Exceptional government funding						
Other government grants*	10,000	-	10,000	-	-	-
	19,250	49,782	69,032	-	40,450	40,450
Donations	3,496	3,284	6,780	16,108	-	16,108
	22,746	53,066	75,812	16,108	40,450	56,558

*denotes government grant

The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding".

Amounts received from government grants are as listed above. There are no unfulfilled conditions or other contingencies attached to grants that have been recognised in income and the charity has not benefitted directly from other forms of government assistance.

3 Charitable activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Activities	-	732	732	-	2,013	2,013
Residential	-	-	-	-	3,520	3,520
						-
	-	732	732	-	5,532	5,532

4 Other trading activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Fundraising income	314	498	812	303	-	303
Sponsorship	-	-	-	302	-	302
	314	498	812	605	-	605

5 Investment income

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Bank interest	25	-	25	67	-	67

6 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Charitable activities						
Activity costs	995	3,775	4,770	1,553	18,153	19,706
Wages	4,092	21,334	25,426	4,489	12,246	16,735
Premises costs	3,854	1,052	4,906	3,542	-	3,542
General administrative costs	5,935	4,121	10,056	2,892	4,721	7,613
Motor and travel	(18)	502	484	1,431	-	1,431
Accountancy	1,352	-	1,352	300	-	300
Independent examination	240	-	240	-	-	-
	<u>16,450</u>	<u>30,784</u>	<u>47,234</u>	<u>14,207</u>	<u>35,120</u>	<u>49,327</u>

7 Wages and salaries

The aggregate payroll costs were as follows:

	Total 2020 £	Total 2019 £
Wages and salaries	25,121	16,590
Pension costs	305	145
	<u>25,426</u>	<u>16,735</u>

No employee received emoluments of more than £60,000 during the year (2019 – none).

The average monthly head count was 3 (2019 – 2)

The charity operates a defined benefit pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme amounted to £305 (2019 - £145).

No contributions were payable to the scheme at the end of the year (2019 – none).

The key management personnel of the charity is considered to be the executive director. The total costs to the charity of employee benefits for the key management personnel were £15,957 (2019 - £11,556).

8 Debtors

	Total 2020 £	Total 2019 £
Prepayments and accrued income	7,169	6,045
Other debtors	-	154
	7,169	6,199

9 Creditors: amounts falling due within one year

	Total 2020 £	Total 2019 £
Other taxes and social security	-	31
Accruals	1,080	331
Other creditors	105	300
	1,185	662

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

10 Statement of funds

	Opening Balance 01/01/20 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/20 £
Restricted funds					
Devon Small Grants	5,000	-	(1,422)	-	3,578
Magic Little Grants	500	-	(500)	-	-
Activities	4,982	4,334	(4,590)	-	4,726
Awards for All Sports	-	10,000	(10,000)	-	-
Claire Milne Trust	-	10,000	-	-	10,000
Clothworkers	-	2,000	(2,000)	-	-
Devon Comm Fund Transcription	-	500	-	-	500
Devon County Council	-	5,000	(3,106)	-	1,894
Hendy Foundation	-	700	-	-	700
National Lottery Grant	-	13,853	(6,916)	-	6,937
Scheme 2 Devon Small Grants	-	2,149	(1,750)	-	399
Small Grants	-	180	-	-	180
Sport England	-	5,080	-	-	5,080
WSN Power CAF	-	500	(500)	-	-
Total restricted funds	10,482	54,296	(30,784)	-	33,994
Unrestricted funds - general	32,168	23,085	(16,786)	-	38,467
Total funds	42,650	77,381	(47,570)	-	72,461

Statement of funds – 2019

	Opening Balance 01/01/19 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/19 £
Restricted funds					
Activities	-	40,482	(35,500)	-	4,982
Devon Small Grants	-	5,000	-	-	5,000
Magic Little Grants	-	500	-	-	500
Total restricted funds	-	45,982	(35,500)	-	10,482
Unrestricted funds - general	30,500	16,780	(15,112)	-	32,168
Total funds	30,500	62,762	(50,612)	-	42,650

The specific purposes for which the material funds are to be applied are as follows:

Devon Small Grants: To support the production of our winter 20/21 newsletter, parent support courses and training, days out and activities and days out and volunteers expenses, along with overheads and salaries.

Activities: A fund for various donations and contributions to support days out and activities, and volunteers expenses.

Awards for all: To support days out and activities, and volunteers expenses, along with overheads and salaries.

Claire Milne trust: To support days out and activities, along with overheads and salaries.

National Lottery Grant: To support salaries and overhead costs.

Sport England: To support days out and activities, along with salaries and transport/volunteer costs.

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

11 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Net current assets	38,467	33,994	72,461	32,168	10,482	42,650
	<u>38,467</u>	<u>33,994</u>	<u>72,461</u>	<u>32,168</u>	<u>10,482</u>	<u>42,650</u>
	<u><u>38,467</u></u>	<u><u>33,994</u></u>	<u><u>72,461</u></u>	<u><u>32,168</u></u>	<u><u>10,482</u></u>	<u><u>42,650</u></u>

12 Related party transactions

There were no related party transactions during the year (2019: none).

13 Financial instruments**Categorisation of financial instruments**

	2020 £	2019 £
Financial assets that are debt instruments measured at amortised cost	73,647	43,312
	<u>73,647</u>	<u>43,312</u>
	<u><u>73,647</u></u>	<u><u>43,312</u></u>
Financial liabilities measured at amortised cost	1,185	631
	<u>1,185</u>	<u>631</u>
	<u><u>1,185</u></u>	<u><u>631</u></u>

There were no items of income, expense, gains or losses to report (2019: none).

MOORVISION

(A Charitable Incorporated Organisation)

Annual Report and Unaudited Financial Statements

For the Year Ended 31 December 2020

Charity Registered in England and Wales Number: 1173939

Moorvision

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For the Year Ended 31 December 2020

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Moorvision

Reference and Administrative Details

For the Year Ended 31 December 2020

Trustees

R Bartlett
L Blackley
L Eggins
N Emanuel
N McCann
F McFarlane
A Moyes
N Shuker
P Watkins

Principal office and Registered Office

Unit 4, The Watermark
Erme Court
Leonards Road
Ivybridge
PL21 0SZ

Charity Executive Director

L Hughes

Independent Examiner

Michelle Ferris FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Registered charity number

1173939

The Trustees present their report and unaudited financial statements of the charity 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 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) (effective 1 January 2019).

Public benefit

The trustees report that the charitable activities, described in the "Mission statement", "Activities" and "Achievements and performance" paragraphs, are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is the Association Constitution and Moorvision was registered as a charitable incorporated organisation 25 July 2017. The charity was set up to replace Moorvision, an unincorporated charity registration number 1130826.

The Trustees serving during the year and since the year end are as follows:

- R Bartlett (appointed 30 April 2021)
- L Blackley (appointed 30 April 2021)
- L Eggins (reappointed 30 April 2021)
- N Emanuel (appointed 30 April 2021)
- N McCann (reappointed 30 April 2021)
- F McFarlane (reappointed 30 April 2021)
- A Moyes (reappointed 30 April 2021)
- N Shuker (appointed 30 April 2021)
- P Watkins (reappointed 30 April 2021)
- C Davidson (resigned 30 April 2021)
- A Wilson (resigned 30 April 2021)

Trustee selection methods

Trustees are appointed for their professional expertise and/or personal and lived experience and can serve more than one term. A term is defined as five years. Interested possible new trustees are required to attend Trustee Meetings to meet the team and become familiar with the governance requirements before being considered for any vacant positions.

L Hughes is the charity executive director, responsible for the day-to-day running of the charity.

The Board of Trustees meet quarterly and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management. The Trustees' meetings also include the AGM.

The operational management of the organisation is undertaken by the paid staff team.

Objectives and activities

Our charitable objectives are:

- 1) The relief of children and young people aged 0 - 25, and their parents/carers and immediate families, who are in need by reason of disability through blindness or visual impairment through support, the provision of information and enabling shared experiences within Devon, Torbay and Plymouth city open to families from these areas and adjoining counties.
- 2) The relief of parents (of either blind, visually impaired or sighted children and young people aged 0 - 25) who are in need by reason of disability through blindness or visual impairment, through support, the provision of information and enabling shared experiences within Devon, Torbay and Plymouth city open to families from these areas and adjoining counties.
- 3) The advancement of public awareness of the needs of children and parents who are in need by reason of disability through blindness or visual impairment, within Devon, Torbay and Plymouth city open to families from these areas and adjoining counties.

The Trustees confirm that in compiling this report they have had due regard to the guidance on public benefit issued by the Charity Commission in compliance with the duty set out in section 17(5) of the Charities Act 2011.

Achievements and performance

2020 started well with 3 general and 3 sports/activity events in the first 9 weeks in keeping with our Olympic/Paralympic themed year with the hope of really encouraging all of our children and young people to gain in health, fitness and confidence whilst learning new skills.

By the beginning of March however, the Covid-19 pandemic hit and we had to make an extremely fast U turn.

Despite the speed at which the world changed, the sudden closure of the office and the small size of our charity, we faced this challenge head on and rapidly adapted both our income generation and service delivery to be fully compliant with lockdown regulations whilst retaining a high level of varied activities and support. We quickly got to grips with Zoom and other related technology.

It has not been an easy year, but we have emerged bigger and stronger, supporting more families than ever.

Despite the pandemic which has interrupted many of our usual referral processes, we have increased membership from 170 to 177 families this year from across the South West. We have just begun a drive to recruit more Cornwall families, especially from the border areas thanks to a grant from Cornwall Community Foundation.

Moorvision

Trustees' Report

For the Year Ended 31 December 2020

Activities Provided

Prior to the start of the pandemic in early 2020:

- Swim gala
- Audio Described Theatre Hansel and Gretel
- Under-fives active play
- Drama workshop
- Youth wellbeing group
- Clip n climb

During Lockdown 1, 2 and 3 plus partial breaks from full lockdown

- Summer virtual activities and zoom meet ups including:
 - ☐ Sport/Keeping Fit
 - ☐ Science and Nature
 - ☐ Festival Week
 - ☐ Rainbow arts and crafts
 - ☐ Rainbow cooking
- Homework support club (4 sessions)
- Rock choir rock stars adapted sessions (3 x 3 sessions)
- Teenage wellbeing groups (6 sessions)
- Halloween virtual activities and party
- Christmas virtual activities and party
- Valentine's virtual activities
- Easter virtual activities and party
- Around the World virtual activities and zoom sessions including:
 - ☐ Australia
 - ☐ China
 - ☐ Brazil
 - ☐ Lapland
- Saturday Story Time and craft show (6 sessions) with Positive Eye

During the Tier 1/2 break from full lockdown

- Sail with Santa
- Powderham Castle lights and audio walk
- Youth wellbeing group

Residentials

Sadly, both the Calvert Trust and Skern Lodge residential trips had to be postponed but both are rebooked for 2021.

Parent/carers and family support

- We devised and distributed a 10-page guide to coping during the first lockdown covering all aspects of education, health, staying safe, keeping fit and wellbeing.
- We devised a checklist of issues to help us identify areas that families may need support.
- We called approximately 75% of the families with the checklist using our two staff and several volunteers.
- We ran parent/carers support groups on Zoom covering education, staying safe and general wellbeing.
- We formed partnerships with two local charities to provide IT software and hardware to local children with VI.
- We offered parent/carers Independent Living Skills course (2 x 4 sessions for different ages)
- We offered Braille (grade 1) course 2 x 9 sessions.
- We continue to offer family support across all areas of need
- We subsidised a 16+ SEND education training day for parent/carers

Information and Social media

We produced and printed just one newsletter this year with a Stay Safe theme. We still receive advertising and sponsorship income from New College Worcester, Humanware, Dolphin and RNC at Hereford. The newsletter goes out in full-colour hard copy, large print text only and electronically on request to all families in the group and also to about 35 professionals in the field. We continue to receive excellent feedback on the newsletter.

We finally launched our new website this year entirely funded by the NISA local stores and have received excellent feedback on it. Activity and support staff have been taught how to update the website which they do on a regular basis. www.moorvision.org

Our Facebook page is still very popular and well used, especially for booking events. All of the staff are administrators. The Moorvision Twitter account which has a large following but we don't have much time to use it.

Moorvision

Trustees' Report

For the Year Ended 31 December 2020

Staff and Volunteers

A big change for Moorvision this year when, thanks to a National Lottery grant, we took on two new part time staff – Ellie Thomas as our Activities Coordinator and Hannah Bell as Family Engagement Coordinator.

Ali's job is now Finance and Fundraising Administrator and mine is Executive Director which is now a full-time role. All staff are now regularly supervised and appraised, and we have staff team meetings.

We have used the lockdown period to update training for both new and existing staff across the board including:

- Level 2 and 3 Safeguarding Children
- Data Protection and Confidentiality
- Paediatric First Aid
- Equality and Diversity
- Sighted Guide Training
- Document Accessibility Guidelines
- Use of Website

Sadly, this year, after almost 15 years of service, we have had to advise Ann and Terry Mudge to step down as regular volunteers due both to Covid and their advancing years. We have bought them a lovely leaving gift and I will be visiting them as allowed. We still have all our other volunteers on our books.

With the two new staff starting, we had run out of desk and storage space so have taken on another small unit at the Watermark, just across the corridor from our original unit. We made good use of the offices in between various lockdowns and look forward to returning when allowed.

After months of hugely time consuming and stressful issues with Microsoft we have now taken out a service contract with Cosmic Ethical IT to support with our IT issues. We are allowed an hour per month on our plan before incurring extra costs, but they are actually very generous with their support. Microsoft continues to throw curveballs and Dropbox sometimes fails to sync. Having Cosmic on hand makes a huge difference.

We bought our first Braille embosser thanks to a one-off grant.

We have a quote to transfer our database to Salesforce which includes training our staff how to use it and have applied for several grants to cover this cost. Our current Excel database is no longer fit for purpose.

We have also used the lockdown period to do a very thorough overhaul of our policies, updating all we already had and adding in many new ones based on the policy lists from other similar charities. This has been undertaken by both staff and trustees and is nearing completion.

Funding

Almost all our grant applications were suddenly put on hold at the start of the pandemic. We rapidly reapplied first for emergency Covid funding (£18,750) and then for Covid recovery funding (£39,503) as the year continued. The second round of funding secured us our first National Lottery grant and enabled us to employ the two new staff.

We have also been successful with 3 grant applications so far in 2021 (£14,750) including a welcome 2K from Cornwall Community Foundation after we only asked for 1K. We have a number of other grants currently awaiting results.

Covid 19 update

The Covid 19 pandemic has obviously had a major effect on the charity and its members. It has forced us to rethink our income generation, policies, service delivery, staff and volunteer roles, IT and all that we do. It has, at times, been extraordinarily hard work, extremely challenging for staff working from home (particularly those with school/preschool age children) and a time of great concern for our members.

On a positive note, for such a small charity (with only one full time equivalent staff at the start of the pandemic), we have:

- Kept going
- Increased our income
- Taken on two new staff and increased the hours of others
- Found extra office space
- Created a virtual office
- Learnt a new way of delivering services online
- Planned numerous activities to bring us out of lockdown
- Not furloughed anyone
- Taken on new members
- Learnt new skills
- Provided consistently high quality, varied, interesting and challenging activities along with support, advice, information and advocacy throughout

Financial review

Unrestricted income in the year totalled £23,085 (2019: £16,780), with restricted income totalling £54,296 (2019: £45,982). Of the £47,570 total expenditure (2019: £50,612), £47,234 (99%) was for charitable purposes (2019: £49,327- 97%). The remainder was for raising funds.

Reserves stood at £72,461 at the year end, of which £38,467 is unrestricted and £33,994 is restricted.

The charity does not hold any investments.

Potential risks the charity faces depends very much on the size, nature and complexity of restricted funds granted which impact the activities we undertake.

There is no significant pension liability arising.

Reserves policy

Reserves are provided to ensure the financial stability of the charity and the ability for it to meet its charitable objectives for the foreseeable future. The movement in reserves is shown in the notes to the accounts.

Moorvision needs to retain some money in reserve for the charity to be effective for the following reasons:

1. The risk of unforeseen emergency – this is not a high risk in our charity and would mainly be needed to cover a one off item of office equipment such as a new computer or a possible office move were our lease to be withdrawn for any reason. We would need to consider a deposit on new office space if this was needed. It might also be needed to put down a deposit for a planned high cost activity. It might also need to cover multiple items of IT and office furniture in the unlikely event of a fire or theft until insurance could be paid out.
2. Unforeseen day-to-day operational costs – this could include employing temporary staff to cover long term sickness or maternity cover. (Note: Small firms have now lost the right to reclaim their statutory sick pay (SSP) costs; this is the minimum amount that must be paid to sick staff by every employer, regardless of size, for a period of up to 28 weeks.) We also need to factor in redundancy payments for staff who have been with us for more than two years in the event of an emergency closure.
3. Moorvision's income is entirely reliant on grants and fundraising, and as such is not certain from year to year. It would be prudent to put aside enough reserve to cover at least 4 months of operational costs for activities etc.
4. Our total reserve requirements currently stand at £25,000 as of Jan 2021.

Moorvision aims to maintain reserves at a level that is at least equivalent to 4 months operational expenditure, currently calculated at approx. £25,000. At the year end free reserves stood at £38,467 (unrestricted reserves) which falls slightly above the reserves policy.

The Trustees review the amount of reserves that are required to ensure they are adequate to fulfill the charity's continuing obligations at their board meetings.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board on 11 October 2021 and signed on their behalf by:

P Watkins
Trustee

Moorvision

Independent Examiners Report to the Trustees For the Year Ended 31 December 2020

I report to the trustees on my examination of the accounts for Moorvision ("the charity") for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 material 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 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Michelle Ferris BSc (Hons) FCA DChA

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 14 October 2021

Moorvision

Statement of Financial Activities

For the Year Ended 31 December 2020

	Notes	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Income and endowments							
Donations and legacies	2	22,746	53,066	75,812	16,108	40,450	56,558
Charitable activities	3	-	732	732	-	5,532	5,532
Other trading activities	4	314	498	812	605	-	605
Investment income	5	25	-	25	67	-	67
Total income		23,085	54,296	77,381	16,780	45,982	62,762
Expenditure							
Raising funds		336	-	336	905	380	1,285
Charitable activities	6	16,450	30,784	47,234	14,207	35,120	49,327
Total expenditure		16,786	30,784	47,570	15,112	35,500	50,612
Net income before transfers		6,299	23,512	29,811	1,668	10,482	12,150
Transfers		-	-	-	-	-	-
Net movement in funds		6,299	23,512	29,811	1,668	10,482	12,150
Reconciliation of funds							
Fund balances at 1 January 2020		32,168	10,482	42,650	30,500	-	30,500
Fund balances at 31 December 2020		38,467	33,994	72,461	32,168	10,482	42,650

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

Moorvision
Balance sheet
As at 31 December 2020

	Notes	Total 2020 £	Total 2019 £
Current assets			
Debtors	8	7,169	6,199
Cash at bank and in hand		66,477	37,113
		<u>73,646</u>	<u>43,312</u>
Creditors			
Amounts falling due within one year	9	(1,185)	(662)
		<u></u>	<u></u>
Net current assets		<u>72,461</u>	<u>42,650</u>
Net assets		<u>72,461</u>	<u>42,650</u>
The funds of the charity			
Restricted funds	10	33,994	10,482
Unrestricted funds	10	38,467	32,168
		<u>72,461</u>	<u>42,650</u>
		<u><u>72,461</u></u>	<u><u>42,650</u></u>

Approved by the Board for issue on 11 October 2021 and signed on its behalf by:

P Watkins
Trustee

1 Accounting policies

1.1 General information and basis of accounting

Moorvision is a charity, registered in England and Wales. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-10.

The financial statements have been prepared in accordance with 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) (effective 1 January 2019)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Donations and legacies (including grants) are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as other income in the profit and loss and timing differences presented as other debtors or deferred income within the balance sheet.

Income from trading is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Investment income is recognised on a receivable basis.

1.3 Expenditure

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds costs comprise the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

1.5 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.6 Creditors

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 recognised at their settlement amount.

1.7 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to charitable purposes.

1.8 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.9 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets- trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 13. Prepayments are not financial instruments.

Cash at bank- is classified as a basic financial instrument and is measured at face value.

Financial liabilities- trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 13.

1.10 Operating Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

1.11 Pension Costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period which they relate.

1.12 Covid-19

The Trustees have considered the implication of the Covid-19 pandemic on the operations of the charity. The charity has been able to continue to deliver the majority of its services remotely and has attracted additional funding to enable a response to an increase in demand. Taking into account all reasonable circumstances, the Trustees believe that the charity remains a going concern and no adjustments to the accounts are necessary

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

2 Donations

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Grants						
The National Lottery*	-	13,853	13,853	-	10,000	10,000
Seeing	-	-	-	-	13,000	13,000
Awards For All Sports*	-	10,000	10,000	-	-	-
Claire Milne Trust	-	10,000	10,000	-	-	-
Devon County Council*	-	5,000	5,000	-	5,000	5,000
Devon Small Grants*	-	-	-	-	5,000	5,000
Sport England*	-	5,080	5,080	-	-	-
Individually under £5k	9,250	5,849	15,099	-	7,450	7,450
Exceptional government funding						
Other government grants*	10,000	-	10,000	-	-	-
	19,250	49,782	69,032	-	40,450	40,450
Donations	3,496	3,284	6,780	16,108	-	16,108
	22,746	53,066	75,812	16,108	40,450	56,558

*denotes government grant

The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding".

Amounts received from government grants are as listed above. There are no unfulfilled conditions or other contingencies attached to grants that have been recognised in income and the charity has not benefitted directly from other forms of government assistance.

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

3 Charitable activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Activities	-	732	732	-	2,013	2,013
Residential	-	-	-	-	3,520	3,520
						-
	-	732	732	-	5,532	5,532

4 Other trading activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Fundraising income	314	498	812	303	-	303
Sponsorship	-	-	-	302	-	302
	314	498	812	605	-	605

5 Investment income

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Bank interest	25	-	25	67	-	67

6 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Charitable activities						
Activity costs	995	3,775	4,770	1,553	18,153	19,706
Wages	4,092	21,334	25,426	4,489	12,246	16,735
Premises costs	3,854	1,052	4,906	3,542	-	3,542
General administrative costs	5,935	4,121	10,056	2,892	4,721	7,613
Motor and travel	(18)	502	484	1,431	-	1,431
Accountancy	1,352	-	1,352	300	-	300
Independent examination	240	-	240	-	-	-
	16,450	30,784	47,234	14,207	35,120	49,327

7 Wages and salaries

The aggregate payroll costs were as follows:

	Total 2020 £	Total 2019 £
Wages and salaries	25,121	16,590
Pension costs	305	145
	25,426	16,735

No employee received emoluments of more than £60,000 during the year (2019 – none).

The average monthly head count was 3 (2019 – 2)

The charity operates a defined benefit pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme amounted to £305 (2019 - £145).

No contributions were payable to the scheme at the end of the year (2019 – none).

The key management personnel of the charity is considered to be the executive director. The total costs to the charity of employee benefits for the key management personnel were £15,957 (2019 - £11,556).

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

8 Debtors

	Total 2020 £	Total 2019 £
Prepayments and accrued income	7,169	6,045
Other debtors	-	154
	7,169	6,199

9 Creditors: amounts falling due within one year

	Total 2020 £	Total 2019 £
Other taxes and social security	-	31
Accruals	1,080	331
Other creditors	105	300
	1,185	662

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2020

10 Statement of funds

	Opening Balance 01/01/20 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/20 £
Restricted funds					
Devon Small Grants	5,000	-	(1,422)	-	3,578
Magic Little Grants	500	-	(500)	-	-
Activities	4,982	4,334	(4,590)	-	4,726
Awards for All Sports	-	10,000	(10,000)	-	-
Claire Milne Trust	-	10,000	-	-	10,000
Clothworkers	-	2,000	(2,000)	-	-
Devon Comm Fund Transcription	-	500	-	-	500
Devon County Council	-	5,000	(3,106)	-	1,894
Hendy Foundation	-	700	-	-	700
National Lottery Grant	-	13,853	(6,916)	-	6,937
Scheme 2 Devon Small Grants	-	2,149	(1,750)	-	399
Small Grants	-	180	-	-	180
Sport England	-	5,080	-	-	5,080
WSN Power CAF	-	500	(500)	-	-
Total restricted funds	10,482	54,296	(30,784)	-	33,994
Unrestricted funds - general	32,168	23,085	(16,786)	-	38,467
Total funds	42,650	77,381	(47,570)	-	72,461

Statement of funds – 2019

	Opening Balance 01/01/19 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/19 £
Restricted funds					
Activities	-	40,482	(35,500)	-	4,982
Devon Small Grants	-	5,000	-	-	5,000
Magic Little Grants	-	500	-	-	500
Total restricted funds	-	45,982	(35,500)	-	10,482
Unrestricted funds - general	30,500	16,780	(15,112)	-	32,168
Total funds	30,500	62,762	(50,612)	-	42,650

The specific purposes for which the material funds are to be applied are as follows:

Devon Small Grants: To support the production of our winter 20/21 newsletter, parent support courses and training, days out and activities and days out and volunteers expenses, along with overheads and salaries.

Activities: A fund for various donations and contributions to support days out and activities, and volunteers expenses.

Awards for all: To support days out and activities, and volunteers expenses, along with overheads and salaries.

Claire Milne trust: To support days out and activities, along with overheads and salaries.

National Lottery Grant: To support salaries and overhead costs.

Sport England: To support days out and activities, along with salaries and transport/volunteer costs.

11 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Net current assets	38,467	33,994	72,461	32,168	10,482	42,650
	<u>38,467</u>	<u>33,994</u>	<u>72,461</u>	<u>32,168</u>	<u>10,482</u>	<u>42,650</u>
	<u><u>38,467</u></u>	<u><u>33,994</u></u>	<u><u>72,461</u></u>	<u><u>32,168</u></u>	<u><u>10,482</u></u>	<u><u>42,650</u></u>

12 Related party transactions

There were no related party transactions during the year (2019: none).

13 Financial instruments**Categorisation of financial instruments**

	2020 £	2019 £
Financial assets that are debt instruments measured at amortised cost	73,647	43,312
	<u>73,647</u>	<u>43,312</u>
	<u><u>73,647</u></u>	<u><u>43,312</u></u>
Financial liabilities measured at amortised cost	1,185	631
	<u>1,185</u>	<u>631</u>
	<u><u>1,185</u></u>	<u><u>631</u></u>

There were no items of income, expense, gains or losses to report (2019: none).