

MOORVISION

(A Charitable Incorporated Organisation)

Annual Report and Unaudited Financial Statements

For the Year Ended 31 December 2021

Charity Registered in England and Wales Number: 1173939

Moorvision

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For the Year Ended 31 December 2021

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Moorvision

Reference and Administrative Details

For the Year Ended 31 December 2021

Trustees

R Bartlett
L Blackley
L Eggins
N Emanuel
N McCann
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 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 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; deceased 12 February 2022)
- 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, Plymouth and Cornwall 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, Plymouth and Cornwall 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, Plymouth and Cornwall 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

After a full year of pandemic restrictions in 2020 including both first and second lockdowns (other than a brief and very busy spell of Tier 1 permitted activities at Christmas), we had hoped to start 2021 at least partly back in the saddle.

However, the rapid rise of Covid cases due to the Alpha variant quickly put paid to these plans as we re-entered yet another lockdown immediately after the New Year that continued to varying degrees until the middle of May 2021. This had a profound and continued negative impact on many of our families.

Fortunately, our previous success with lockdown provision and the relationships we had formed with organisations that could help us extend our services stood us in good stead for this period and we were able to adapt and continue delivering activities and support throughout this period.

In May 2021 we made a rapid but very careful transition back to face-to-face services, with a focus on outdoor or small group activities and these continued until the end of 2021 and now into 2022 encouraging all of our children, and young people to regain their health, fitness and confidence whilst learning new skills, supporting parent/carers and bringing families back together.

It has been another challenging year but one in which the charity has continued to grow and develop very successfully.

Moorvision

Trustees' Report

For the Year Ended 31 December 2021

Changes to the Constitution

Following repeated requests from families in Cornwall and a successful grant application to the Cornwall Community Foundation, Moorvision took the decision to formally include Cornwall in our offer of services (ie. offering services in Cornwall rather than simply offering membership to Cornwall families) and successfully applied to the Charity Commission for a constitutional change to this effect which was passed in March 2022.

With no other non-statutory services for children with VI in this very rural area, this is a very positive step forward.

Moorvision Membership

Although the pandemic lockdowns have affected our usual referral processes, we have increased membership from 177 to 200 families this year from across the South-West.

Of particular note are our Cornwall families who have increased from 10 to 32 families following an initial very successful recruitment drive in the County.

We anticipate these numbers continuing to increase and are working closely with the Cornwall Sensory Support team and Guide Dogs to achieve this.

Activities/Training and Support

We cancelled all our planned face to face activities from Jan to early May 2021 due to the ongoing pandemic. We quickly replaced these with a series of online support activities and support including:

- 7 Positive Eye Story and Craft Show sessions for younger children and those with additional needs.
- 2 Education Support Session for parent/carers to support their child's learning at home.
- 4 Independent Living Skills Course for parent/carers of under 10s to support their child's independence at home.
- 4 Around the World Tour sessions to Lapland, Australia, China and Brazil – including full activity packs including arts, crafts, music and cooking from each area plus a fortnightly zoom.
- 1 Easter Activity and Zoom session
- 4 families continuing parent/carer support group for grade 2 braille
- Ongoing family support and educational advocacy

As soon as we were safely allowed to resume activities, we really made up for lost time and between May and Dec 2021 offered:

- Sail Tectona – a traditional sailing ship experience – 3 trips for 10 children each
- World of Country Life Nature and Outdoor Activities – 2 trips for 50 people each
- Haven Banks Dragon Boating and Picnic for 40 people
- Pennywell Farm Nature and Outdoor Activities – 2 trips for 30 people each
- Horizon Sailing – fully adapted sailing including wheelchair users – 24 people
- Flambards Cornwall Outdoor Activities – our first Cornwall trip for 52 people
- River Dart Canoe Adventures and Outdoor Cooking for 15 teenagers and young adults
- Northcott Theatre Audio Described Treasure Island – 30 people
- Northcott Theatre Audio Described Three Musketeers – 30 people
- Northcott Theatre Audio Described Stickman for – 36 people
- Murder Mystery Evening for 20 teenagers and young adults
- Rock Choir Rock Stars sessions 2 for 6 children of each age group
- Christmas Sail with Santa for 50 people

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Trustees' Report

For the Year Ended 31 December 2021

Christmas Sail WITHOUT Santa for 20 teenagers and young adults
Christmas Audio Described Cinderella, Truro – 62 people
Christmas Seaton Tramway Polar Express Trip – 60 people
Christmas Audio Described Cinderella, Torquay – 50 people
Christmas Audio Described Wind in the Willows, Taunton – 20 people
I Can Do It Independent Living Skills for 10-18 year-olds – 2 all day sessions for 6 children each
Cerebral Vision Impairment parent/carers workshops 2 x 10 people
Sensory Processing workshops for parent/carers 2 x 10 people

Residentials

Sadly, the Calvert Trust trip was cancelled for a second year running due to the centre not having enough staff. The Skern Lodge trip however went ahead with 80 Moorvision members, 3 members of staff and 7 volunteers and was a huge success. The outcomes for those taking part were very positive.

Information and Social media

Our new website which was launched in 2020 has received excellent feedback for both content and accessibility. Our Facebook page is very popular and well used, especially for booking events. All staff are administrators. The Moorvision Twitter account has a large following, but we don't have much time to use it.

Partnership work

We continue to advertise and offer activities to our group from Guide Dogs Children and Young People's Services, RNC (Royal National College for the Blind), NCW (New College Worcester), In Focus (previously West of England School and College), British Blind Sport, PIAS and DIAS (SEND Advisory Services), VICTA and LOOK. These organisations also refer families to us.

We work with a number of other organisations including Positive Eye, Psychology Associates and Rock Choir to extend our service offer.

We are members of Visionary, the umbrella organisation for all local VI societies and have shared our successful online and face to face activity work with other societies working or wishing to work with children with VI. We also receive support, advice and information from other societies on a wide variety of issues including HR, general management, policy and databases.

We are on the National Children's VI Partnership Group and on the Charity Sector Partnership VI Children's mental health group.

We were on the parent/carers working group and recorded an interview for VIEW and RNIB for the launch of the new Specialist Curriculum Framework Project.

We are members of the SW Visionary group (SWAN) for all local SW VI societies I represent Children and Young People for this group nationally.

We are members of the Plymouth and Devon's VI Children's Network and are hoping to form a similar network in Cornwall

We are on the DIAS (Devon SENDIAS) reference group.

The Sight Loss MOT

During the pandemic period we were offered the opportunity to translate Devon In Sight's very successful Sight Loss MOT to a children's version. We worked with Devon In Sight on this for almost a year and together launched the new Children and Young People's Sight Loss MOT (a resource guide and assessment framework) at the Visionary Conference in Nov 2021.

The launch was extremely well attended and we also received a Visionary Award for our work. There was so much interest in the MOT that we went on to deliver a training course for 24 other local societies and interested parties in early 2022.

As part of the launch, we piloted the MOT and the results were very successful. We are now offering the MOT to all new families and starting to work our way through existing families.

We will begin a formal evaluation on this work this year via our Charity Log database.

Staff

Laura continues in her role as Executive Director, Ali as Finance and Fundraising Administrator and Hannah as Family Engagement Coordinator. Hannah is now working 18 hours per week in term time and 15 hours per week in school holidays.

Ellie left us for her maternity leave just after Christmas 2020 and we were delighted to hear that she and her husband Ross welcomed a little girl, Emmeline, to their family, a brother for Stanley. Kat Squire accepted the post of Activities Coordinator to cover for Ellie and has settled in very well.

All staff are now regularly supervised and appraised, and we have staff team meetings.

Staff training this year has included:

Level 2 (AK/ET/KS) and 3 (LH/HB) Safeguarding Children
Data Protection and Confidentiality ALL
Paediatric First Aid ALL
Equality and Diversity ALL
Document Accessibility Guidelines and general IT advanced level ALL
Safeguarding volunteers LH
Volunteer management LH
Lego braille LH/ET/HB
Online safeguarding LH
IPSEA SEND Education Level 1 LH/HB – ongoing

Volunteers

We have a great team of 6 activity volunteers, some of whom are themselves young people with a vision impairment plus some siblings of younger VI children. We also have one other volunteer who helps with admin, IT tasks and office maintenance.

Trustees

We have had a strong and stable team of 9 trustees since the last AGM who have given us direction and support in all areas of the charity's work. We have allocated different trustees different areas of work to promote efficient working practices.

We were very sad to hear that Frank McFarlane, our longest standing trustee, passed away in Feb 2022 and Laura attended his funeral and paid our respects to his family.

Office, IT & Admin

We finally moved from our two small separate office units at the Watermark Business Centre into an office that had two of these units knocked into one unit for us in Dec 2021. Having everyone in one office has been a great advantage to us all and all staff are in for at least half of their working week.

We use our 1 hour per month (and often more) with our IT support company Cosmic every month to iron out the continual glitches that Microsoft throws at us in our 365 account. Cosmic are generous with their

time and supportive of all problems. However, it can still take a considerable amount of staff time to deal with these issues and I would be keen to find an IT experienced trustee.

We received a grant from Thomas Pocklington Trust to cover the full transfer of our previous Excel database to Charity Log, the system we decided was best, and the grant included both staff time, training and an additional temporary worker to handle the data migration.

Ali has developed a full and efficient system of recording all income and expenditure that shows the use of restricted funding from all sources. This was a major piece of work to set up and she is running it very efficiently.

Fundraising

Despite the huge impact of the Covid Pandemic we received funding – mostly restricted from the 16 general grant givers ranging from £500 to £9,750 as well as grants from 3 grant givers ranging from £1,000 to £11,630 for the development and migration of our new database. We received funding for activities in Cornwall for the first time.

In November 2021 we were delighted when our 3 year grant application to the National Lottery was awarded not for 3 but for 5 years, bringing us a huge opportunity to develop and expand our work.

We still need to raise approximately £40,000 per year in additional funding for project costs and have achieved this for 2022 and are working on it for 2023.

Fundraising has been a challenge since the start of the pandemic, but we are receiving a regular tin of money from our local post office and have received other sums of money from local churches and choir events.

Policy Update

Our policy list is now complete (until any new policies are added) and all policies have been checked and ratified by both our Chair and one other Trustee. Covid policies including Home Working, Office Working, Indoor and Outdoor Activities, Vaccinations and Testing have been updated continuously to remain current with government and NHS policy.

Covid 19 update

The Covid 19 pandemic continues to have a major effect on the charity and its members. Many of the children in the group are still missing school due to Covid infections or shielding, being sent home from school and/or missing teachers who themselves have Covid. Access to out of school activities is similarly affected. Timescales for accessing EHCPs and other SEND support have been lengthened.

All of our staff have now had Covid at some point and needed time off work to isolate/recover.

Keeping up to date with Covid policies has generated a lot of work.

Activities generate more work due to repeated Covid cancellations and rebooking.

We have however continued to provide a high quality, regular and varied offer of activities and support and will continue to adapt and provide as the situation continues.

With all Covid restrictions now lifted, we plan to offer a full package of activities, residentials, advice, support and advocacy this year.

We are however still taking a number of Covid precautions as laid out in our own thorough Covid policies and Risk Assessments including staff testing before activities, hand washing and use of hand gel, mask wearing in shared working areas, working from home if Covid positive, symptomatic or if anyone in the family is Covid positive.

Financial review

Unrestricted income in the year totalled £6,957 (2020: £23,085), with restricted income totalling £55,219 (2020: £54,296). Of the £100,541 total expenditure (2020: £47,570), £99,408 (99%) was for charitable purposes (2020: £47,234- 99%). The remainder was for raising funds.

Reserves stood at £34,096 at the year end, of which £8,835 is unrestricted and £25,261 is restricted.

In the year to December 2021 the charity made a deficit of £38,365, however the trustees do not consider this will affect the ability of the charity to continue as a going concern. In 2020 we generated a large surplus due to a number of covid-related grants which we weren't able to spend - with many activities being cancelled - and that spending has commenced in 2021. Our cash reserves are strong, following a large donation in early 2022, and stood around £50K at the end of March 2022.

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 yearend free reserves stood at £8,835 (unrestricted reserves) which falls below 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 and signed on their behalf by:

.....
P Watkins
Trustee

Moorvision

Independent Examiners Report to the Trustees For the Year Ended 31 December 2021

I report to the trustees on my examination of the accounts for Moorvision ("the charity") for the year ended 31 December 2021.

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:

Moorvision

Statement of Financial Activities

For the Year Ended 31 December 2021

	Notes	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Income and endowments							
Donations and legacies	2	6,675	45,954	52,629	22,746	53,066	75,812
Charitable activities	3	-	9,265	9,265	-	732	732
Other trading activities	4	278	-	278	314	498	812
Investment income	5	4	-	4	25	-	25
Total income		6,957	55,219	62,176	23,085	54,296	77,381
Expenditure							
Raising funds		1,133	-	1,133	336	-	336
Charitable activities	6	30,658	68,750	99,408	16,450	30,784	47,234
Total expenditure		31,791	68,750	100,541	16,786	30,784	47,570
Net (expenditure) / income before transfers		(24,834)	(13,531)	(38,365)	6,299	23,512	29,811
Transfers between funds	10	(4,798)	4,798	-	-	-	-
Net movement in funds		(29,632)	(8,733)	(38,365)	6,299	23,512	29,811
Reconciliation of funds							
Fund balances at 1 January 2021		38,467	33,994	72,461	32,168	10,482	42,650
Fund balances at 31 December 2021		8,835	25,261	34,096	38,467	33,994	72,461

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 2021

			2021 £	2020 £
	Notes			
Current assets				
Debtors	8	13,392	7,169	
Cash at bank and in hand		25,124	66,477	
		<u>38,516</u>	<u>73,646</u>	
Creditors				
Amounts falling due within one year	9	(4,420)	(1,185)	
		<u></u>	<u></u>	
Net current assets			<u>34,096</u>	<u>72,461</u>
Net assets			<u>34,096</u>	<u>72,461</u>
The funds of the charity			<u></u>	<u></u>
Restricted funds	10	25,261	33,994	
Unrestricted funds	10	8,835	38,467	
		<u></u>	<u>34,096</u>	<u>72,461</u>
			<u></u>	<u></u>

Approved by the Board for issue on 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.

Income from grants and donations is recognised in the year in which they are receivable when there is evidence of entitlement, receipt is probable and the amount can be reliably measured.

Income from government grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where no conditions are attached to the grant income they are recognised within donations and legacies and where conditions relating to performance of services are attached, grant income is recognised in income from charitable activities within the Statement of Financial Activities.

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. 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.

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 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

In the year to December 2021 the charity made a deficit of £38,365, however the trustees do not consider this will affect the ability of the charity to continue as a going concern. In 2020 the charity generated a large surplus due to a number of covid-related grants which they were unable to spend - with many activities being cancelled - and that spending has commenced in 2021. The cash reserves are strong, following a large donation in early 2022, and stood around £50k at the end of March 2022.

2 Donations

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Grants						
The National Lottery*	-	-	-	-	13,853	13,853
Awards For All Sports*	-	9,750	9,750	-	10,000	10,000
Claire Milne Trust	-	-	-	-	10,000	10,000
Devon County Council*	-	-	-	-	5,000	5,000
Sport England*	-	-	-	-	5,080	5,080
Livewell Foundation	-	9,650	9,650	-	-	-
Northbrook Community Trust	-	6,020	6,020	-	-	-
Individually under £5k	125	16,864	16,989	9,250	5,849	15,099
Exceptional government funding						
Other government grants*	-	2,970	2,970	10,000	-	10,000
	125	45,254	45,379	19,250	49,782	69,032
Donations	6,550	700	7,250	3,496	3,284	6,780
	6,675	45,954	52,629	22,746	53,066	75,812

*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.

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Notes to the Financial Statements

For the Year Ended 31 December 2021

3 Charitable activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Activities	-	2,281	2,281	-	732	732
Residential	-	6,984	6,984	-	-	-
	-	9,265	9,265	-	732	732

4 Other trading activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Fundraising income	278	-	278	314	498	812

5 Investment income

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Bank interest	4	-	4	25	-	25

6 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Charitable activities						
Activity costs	836	28,070	28,906	995	3,775	4,770
Wages	19,513	33,407	52,920	4,092	21,334	25,426
Premises costs	3,694	3,854	7,548	3,854	1,052	4,906
General administrative costs	5,141	2,847	7,988	5,935	4,121	10,056
Motor and travel	57	226	283	(18)	502	484
Accountancy	1,035	346	1,381	1,352	-	1,352
Independent examination	246	-	246	240	-	240
Legal and professional fees	136	-	136	-	-	-
	30,658	68,750	99,408	16,450	30,784	47,234

7 Wages and salaries

The aggregate payroll costs were as follows:

	Total 2021 £	Total 2020 £
Wages and salaries	52,106	25,121
Pension costs	814	305
	52,920	25,426

No employee received emoluments of more than £60,000 during the year (2020 – none).

The average monthly head count was 4 (2020 – 3)

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 £814 (2020 - £305).

Contributions were payable to the scheme at the end of the year of £175 (2020 – £105).

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 £29,432 (2020 - £15,957).

Moorvision

Notes to the Financial Statements

For the Year Ended 31 December 2021

8 Debtors

	Total 2021 £	Total 2020 £
Prepayments and accrued income	13,392	7,169
	13,392	7,169

9 Creditors: amounts falling due within one year

	Total 2021 £	Total 2020 £
Other taxes and social security	565	-
Accruals	1,080	1,080
Other creditors	175	105
Deferred income	2,600	-
	4,420	1,185

At the balance sheet date the charity was holding funds received in advance for the Calvert trip, due to take place in 2022.

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Notes to the Financial Statements

For the Year Ended 31 December 2021

10 Statement of funds

	Opening Balance 01/01/21 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/21 £
Restricted funds					
Devon Small Grants	3,578	-	(3,578)	-	-
Magic Little Grants	-	-	-	-	-
Activities	4,726	2,982	(2,983)	-	4,725
Awards for All Sports	-	9,750	(9,750)	-	-
Claire Milne Trust	10,000	-	(10,000)	-	-
Clothworkers	-	-	-	-	-
Devon Comm Fund Transcription	500	-	(500)	-	-
Devon County Council	1,894	-	(1,894)	-	-
Hendy Foundation	700	-	(700)	-	-
National Lottery Grant	6,937	-	(6,937)	-	-
Scheme 2 Devon Small Grants	399	-	(399)	-	-
Small Grants	180	-	-	-	180
Sport England	5,080	-	(3,220)	-	1,860
Adamson Trust	-	1,200	(1,200)	-	-
Calvert 2021	-	-	-	4,542	4,542
Cornwall Community	-	2,000	(1,944)	-	56
Devon Recovery Fund	-	2,970	(2,970)	-	-
Douglas Arter Foundation	-	500	(500)	-	-
Farringdon House	-	4,700	-	-	4,700
Hufton	-	1,000	(97)	-	903
Livewell Foundation	-	9,650	(9,650)	-	-
Mobiloo True Colours	-	3,160	(395)	-	2,765
Northbrook	-	6,020	(6,020)	-	-
Silver Family	-	750	-	-	750
Skern 2021	-	2,784	(3,040)	256	-
Thomas Pockington Trust	-	7,753	(2,973)	-	4,780
Total restricted funds	33,994	55,219	(68,750)	4,798	25,261
Unrestricted funds - general	38,467	6,957	(31,791)	(4,798)	8,835
Total funds	72,461	62,176	(100,541)	-	34,096

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Notes to the Financial Statements

For the Year Ended 31 December 2021

Statement of funds – 2020

	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

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 sports: 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.

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Notes to the Financial Statements

For the Year Ended 31 December 2021

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

Thomas Pockington and Douglas Arter Foundation: To cover the full transfer of our previous Excel database to Charity Log. Covers staff time, training and an additional temporary worker to handle the data migration.

Livewell Foundation - To support our "Stay in touch, stay at school, stay busy, stay well" initiative, providing support and equipment to VI children whose education has been hit harder than most by remote learning and the covid lockdown.

Farrington House - A grant towards the cost of our annual residential trip to the Calvert Trust in Exmoor.

Northbrook Community Trust - A grant towards the cost of taking 50 VI children and their parents/carers for an activity weekend at Skern Lodge.

Mobiloo True Colours - Funds given to hire a Mobiloo - a fully accessible, full sized toilet and changing area - for our days out and activities with disabled children.

11 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Net current assets	8,835	25,261	34,096	38,467	33,994	72,461
	8,835	25,261	34,096	38,467	33,994	72,461

12 Related party transactions

There were no related party transactions during the year (2020: none).