

REGISTERED CHARITY NUMBER: 1018762

**Report of the Trustees and Committee**  
**Unaudited Financial Statements for the Year ended 5<sup>th</sup> October 2020**  
**For**  
**The Littlemoor Charity**

M G Walker & Co. Ltd  
119A High Street  
Clay Cross  
Chesterfield  
Derbyshire S45 9DZ

The Littlemoor Charity

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For the Year ended 5<sup>th</sup> October 2020

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The Littlemoor Charity  
Report of the Trustees  
For the Year ended 5<sup>th</sup> October 2020

The trustees and committee present their report with the financial statements of the charity for the year ended 5<sup>th</sup> October 2020. The trustees and committee have adopted the provisions of 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<sup>st</sup> January 2015).

**STRUCTURE AND GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

1018762

**Principal address**

The Eagle Club  
Littlemoor, Chesterfield  
Derbyshire S41 8QN

**Trustees**

R Peet  
Rev B D Griffiths  
L J Howard

**Committee of Management**

J Marlow  
Ms M Marlow  
Mrs A Bennett  
M Thompson  
M Burrows  
P Law  
R Peet  
Rev R Blackwell (from 28<sup>th</sup> January 2020)

**Independent Examiner**

M G Walker & Co. Ltd  
119A High Street  
Clay Cross, Chesterfield  
Derbyshire S45 9DZ

Approved by order of the board of trustees and committee on ..... and signed on its behalf by:

.....Trustee

.....Chairman

The Littlemoor Charity  
Independent Examiner's Report to the Trustees

**Independent examiner's report to the trustees of The Littlemoor Charity**

I report to the charity trustees and committee on my examination of the accounts of The Littlemoor Charity (the Trust) for the year ended 5<sup>th</sup> October 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act;  
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....

M G Walker & Co. Ltd  
119A High Street  
Clay Cross, Chesterfield  
Derbyshire S45 9DZ

Date: .....

The Littlemoor Charity

Statement of Financial Activities  
For the Year ended 5<sup>th</sup> October 2020

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2020</b>	<b>Total funds 2019</b>
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies					
Investment income	2	<u>31,612</u>	-	<u>31,612</u>	<u>29,105</u>
<b>Total</b>		<u>31,612</u>	-	<u>31,612</u>	<u>29,105</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	<u>(21,858)</u>	-	<u>(21,858)</u>	<u>(23,161)</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,754	-	9,754	5,944
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>93,272</u>	-	<u>93,272</u>	<u>87,328</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>103,026</u>	-	<u>103,026</u>	<u>93,272</u>
<b>CONTINUING OPERATIONS</b>					
All income and expenditure has arisen from continuing activities					

The notes form part of these financial statements

The Littlemoor Charity

Balance Sheet  
As at 5<sup>th</sup> October 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
<b>FIXED ASSETS</b>					
Tangible assets	7	65,277	-	65,277	65,326
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	-
Cash at bank and in hand		<u>38,701</u>	-	<u>38,701</u>	<u>28,675</u>
		<u>38,701</u>	-	<u>38,701</u>	<u>28,675</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(952)</u>	-	<u>(952)</u>	<u>(729)</u>
<b>NET CURRENT ASSETS</b>					
		<u>37,749</u>	-	<u>37,749</u>	<u>27,946</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>103,026</u>	-	<u>103,026</u>	<u>93,272</u>
<b>NET ASSETS</b>					
		<u>103,026</u>	-	<u>103,026</u>	<u>93,272</u>
<b>FUNDS</b>					
Unrestricted funds	10	<u>103,026</u>		<u>103,026</u>	<u>93,272</u>
<b>TOTAL FUNDS</b>					
		<u>103,026</u>		<u>103,026</u>	<u>93,272</u>

The financial statements were approved by the Board of Trustees and committee on ..... and were signed on its behalf by:

.....  
Trustee

.....  
Chairman

The notes form part of these financial statements

The Littlemoor Charity

Notes to the Financial Statements  
For the Year Ended 5<sup>th</sup> October 2020

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting 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 2015)', Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees and committee.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other income (COVID Grant/RBS Incentive)	10,500	1,000
Room hire	13,914	21,522
Property rent	6,900	6,325
Interest	<u>298</u>	<u>258</u>
	<b><u>31,612</u></b>	<b><u>29,105</u></b>

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2020

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>2020</b>	<b>2019</b>
Staff costs	9,687	9,723
Rates and water	781	1,601
Light and heat	2,885	1,953
Telephone	428	331
Cleaning and Sundries	549	637
Advertising	55	55
Repairs – Eagle Club	1,183	3,830
Repairs – School House	2,670	1,570
Insurance – School House	485	478
Insurance – Eagle Club	2,110	2,043
Support Costs	<u>599</u>	<u>561</u>
	<u>21,432</u>	<u>22,782</u>

**Investment management costs**

	<b>2020</b>	<b>2019</b>
Management charges	426	379
Inventory fees	-	-
Advertising	<u>-</u>	<u>-</u>
	<u>426</u>	<u>379</u>
Aggregate amounts	<u>21,858</u>	<u>23,161</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' or committee's remuneration or other benefits for the year ended 5<sup>th</sup> October 2020, nor any for the year ended 5<sup>th</sup> October 2019.

**Trustee's expenses**

There were no trustees' or committee's expenses paid for the year ended 5<sup>th</sup> October 2020, nor any for the year ended 5<sup>th</sup> October 2019.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2020</b>	<b>2019</b>
	1	1

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

The Littlemoor Charity

Notes to the Financial Statements - continued  
For the Year Ended 5<sup>th</sup> October 2020

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	2020	2019
	Unrestricted Funds	Restricted Funds
	Total Funds	
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	-	-
Investment income	<u>31,612</u>	<u>-</u>
<b>Total</b>	<u>31,612</u>	<u>29,105</u>
<b>EXPENDITURE ON</b>		
Raising funds	<u>21,858</u>	<u>-</u>
<b>Total</b>	<u>21,858</u>	<u>23,161</u>
<b>NET INCOME</b>	9,754	5,944
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	<u>93,272</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>103,026</u>	<u>93,272</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures and Fittings £	Totals £
<b>COST</b>			
At 5 <sup>th</sup> October 2019 and 2020	<u>65,000</u>	<u>5,883</u>	<u>70,883</u>
<b>DEPRECIATION</b>			
At 5 <sup>th</sup> October 2019	-	5,557	5,557
Charge for the year	-	<u>49</u>	<u>49</u>
At 5 <sup>th</sup> October 2020	-	<u>5,606</u>	<u>5,606</u>
<b>NET BOOK VALUE</b>			
At 5 <sup>th</sup> October 2020	<u>65,000</u>	<u>277</u>	<u>65,277</u>
At 5 <sup>th</sup> October 2019	<u>65,000</u>	<u>326</u>	<u>65,326</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other debtors	-	-

The Littlemoor Charity

Notes to the Financial Statements - continued

For the Year Ended 5<sup>th</sup> October 2020

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	(1)
Other creditors:	<u>952</u>	<u>730</u>
	<u>952</u>	<u>729</u>

**10. MOVEMENT IN FUNDS**

	<b>Net movement in funds</b>	
	<b>At 5/10/19</b>	<b>At 5/10/20</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
General fund	<u>93,272</u>	<u>9,754</u>
<b>TOTAL FUNDS</b>	<u>93,272</u>	<u>103,026</u>

Net movement in funds included in the above are as follows:

	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<u>31,612</u>	<u>21,858</u>	<u>9,754</u>
<b>TOTAL FUNDS</b>	<u>31,612</u>	<u>21,858</u>	<u>9,754</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5<sup>th</sup> October 2020

The Littlemoor Charity

Reconciliation of Income and Expenditure  
For the Year Ended 5<sup>th</sup> October 2020

	Notes	UK GAAP	Effect of transition To FRS 102	FRS 102
<b>INCOME AND ENDOWMENTS FROM</b>				
Investment income		<u>31,612</u>	-	<u>31,612</u>
<b>Total</b>		<u>31,612</u>	-	<u>31,612</u>
<b>EXPENDITURE ON</b>				
Raising funds		21,259	599	21,858
Governance costs		<u>599</u>	<u>(599)</u>	-
<b>NET INCOME</b>		<u>9,754</u>	-	<u>9,754</u>

The Littlemoor Charity  
Detailed Statement of Financial Activities  
For the Year ended 5<sup>th</sup> October 2020

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	-	-
<b>Investment Income</b>		
Room hire	13,914	21,522
Property rent	6,900	6,325
Interest	298	258
Other Income	<u>10,500</u>	<u>1,000</u>
	<u>31,612</u>	<u>29,105</u>
<b>Total incoming resources</b>	<u>31,612</u>	<u>29,105</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	9,506	9,448
Social security	181	275
Rates and water	781	1,601
Light and heat	2,885	1,953
Telephone	428	331
Cleaning and Sundries	549	637
Advertising	55	55
Repairs – Eagle Club	1,183	3,830
Repairs – School House	2,670	1,570
Insurance – School House	485	478
Insurance – Eagle Club	<u>2,110</u>	<u>2,043</u>
	<u>20,833</u>	<u>19,892</u>
<b>Investment management costs</b>		
Management charges	<u>426</u>	<u>379</u>
<b>Governance costs</b>		
Accountancy and legal fees	550	504
Depreciation	<u>49</u>	<u>57</u>
	<u>599</u>	<u>561</u>
<b>Total resources expended</b>	<u>21,858</u>	<u>23,161</u>
<b>Net income/(expenditure)</b>	<u>9,754</u>	<u>5,944</u>

This page does not form part of the statutory financial statements