

REGISTERED CHARITY NUMBER: 1018762

Report of the Trustees and Committee
Unaudited Financial Statements for the Year Ended 5th October 2022
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 5th October 2022

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The Littlemoor Charity
Report of the Trustees
For the Year Ended 5th October 2022

The trustees and committee present their report with the financial statements of the charity for the year ended 5th October 2022. 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 1st 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 Rhoda Blackwell
C Snell

Committee of Management

J Marlow
Ms M Marlow
Mrs A Bennett
M Thompson
M Burrows
P Law
R Peet
Rev R Blackwell

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 5.7.23 and signed on its behalf by:

R Blackwell Trustee

R Peet 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 5th October 2022.

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').

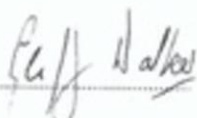
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 5.06.23

The Littlemoor Charity

Statement of Financial Activities
For the Year Ended 5th October 2022

		Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Investment income	2	<u>33,589</u>	-	<u>33,589</u>	<u>23,457</u>
Total		<u>33,589</u>	-	<u>33,589</u>	<u>23,457</u>
EXPENDITURE ON					
Raising funds	3	<u>(25,175)</u>	-	<u>(25,175)</u>	<u>(20,632)</u>
NET INCOME/(EXPENDITURE)		8,414	-	8,414	2,825
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>105,851</u>	-	<u>105,851</u>	<u>103,026</u>
TOTAL FUNDS CARRIED FORWARD		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities					

The notes form part of these financial statements

The Littlemoor Charity

Balance Sheet
As at 5th October 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
FIXED ASSETS					
Tangible assets	7	68,637	-	68,637	65,235
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank and in hand		<u>46,586</u>	-	<u>46,586</u>	<u>41,571</u>
		<u>46,586</u>	-	<u>46,586</u>	<u>41,571</u>
CREDITORS					
Amounts falling due within one year	9	<u>(958)</u>	-	<u>(958)</u>	<u>(955)</u>
NET CURRENT ASSETS		<u>45,628</u>	-	<u>45,628</u>	<u>40,616</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
NET ASSETS		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
FUNDS					
Unrestricted funds	10	<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>
TOTAL FUNDS		<u>114,265</u>	-	<u>114,265</u>	<u>105,851</u>

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

CR Blackwell

Trustee

R Peck

Chairman

The notes form part of these financial statements

The Littlemoor Charity
Notes to the Financial Statements
For the Year Ended 5th October 2022

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**

	2022	2021
	£	£
Other income	154	50
Room hire	26,290	16,374
Property rent	7,040	6,900
Interest	<u>105</u>	<u>133</u>
	<u>33,589</u>	<u>23,457</u>

The Littlemoor Charity

Notes to the Financial Statements - continued
For the Year Ended 5th October 2022

3. RAISING FUNDS

Raising donations and legacies

	2022	2021
Staff costs	10,249	9,976
Rates and water	882	455
Light and heat	6,055	2,355
Telephone	183	437
Cleaning and Sundries	628	397
Advertising	60	55
Repairs – Eagle Club	1,856	3,019
Repairs – School House	719	309
Insurance – School House	543	510
Insurance – Eagle Club	2,192	2,113
Support Costs & Depreciation	<u>1,386</u>	<u>592</u>
	<u>24,753</u>	<u>20,218</u>

Investment management costs

	2022	2021
Management charges	422	414
Inventory fees	-	-
Advertising	-	-
	<u>422</u>	<u>414</u>
Aggregate amounts	<u>25,175</u>	<u>20,632</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' or committee's remuneration or other benefits for the year ended 5th October 2022, nor any for the year ended 5th October 2021.

Trustee's expenses

There were no trustees' or committee's expenses paid for the year ended 5th October 2022, nor any for the year ended 5th October 2021.

5. STAFF COSTS

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

	2022	2021
	1	1

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

The Littlemoor Charity

Notes to the Financial Statements - continued
For the Year Ended 5th October 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2022 Unrestricted Funds	Restricted Funds	2021 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Investment income	<u>33,589</u>	<u>-</u>	<u>23,457</u>
Total	<u>33,589</u>	<u>-</u>	<u>23,457</u>
EXPENDITURE ON			
Raising funds	<u>25,175</u>	<u>-</u>	<u>20,632</u>
Total	<u>25,175</u>	<u>-</u>	<u>20,632</u>
NET INCOME	8,414	-	2,825
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>105,851</u>	<u>-</u>	<u>103,026</u>
TOTAL FUNDS CARRIED FORWARD	<u>114,265</u>	<u>-</u>	<u>105,851</u>

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
COST			
At 5 th October 2021	65,000	5,883	70,883
Additions 2022	<u>-</u>	<u>4,043</u>	<u>4,043</u>
	65,000	9,926	74,926
DEPRECIATION			
At 5 th October 2021		5,648	5,648
Charge for the year		<u>641</u>	<u>641</u>
At 5 th October 2022		<u>6,289</u>	<u>6,289</u>
NET BOOK VALUE			
At 5 th October 2022	<u>65,000</u>	<u>3,637</u>	<u>68,637</u>
At 5 th October 2021	<u>65,000</u>	<u>235</u>	<u>65,235</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	-

The Littlemoor Charity

Notes to the Financial Statements - continued
For the Year Ended 5th October 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	-
Other creditors:	958	955
	<u>958</u>	<u>955</u>

10. MOVEMENT IN FUNDS

	Net movement in funds	
	At 5/10/21	At 5/10/22
	£	£
Unrestricted funds		
General fund	<u>105,851</u>	<u>8,414</u> <u>114,265</u>
TOTAL FUNDS	<u>105,851</u>	<u>8,414</u> <u>114,265</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>33,589</u>	<u>25,175</u>	<u>8,414</u>
TOTAL FUNDS	<u>33,589</u>	<u>25,175</u>	<u>8,414</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5th October 2022.

The Littlemoor Charity

Reconciliation of Income and Expenditure
For the Year Ended 5th October 2022

	Notes	UK GAAP	Effect of transition To FRS 102	FRS 102
INCOME AND ENDOWMENTS FROM				
Investment income		<u>33,589</u>	-	<u>33,589</u>
Total		<u>33,589</u>	-	<u>33,589</u>
EXPENDITURE ON				
Raising funds		23,789	1,386	23,789
Governance costs		<u>1,386</u>	<u>(1,386)</u>	-
NET INCOME		<u>8,414</u>	-	<u>8,414</u>

The Littlemoor Charity
Detailed Statement of Financial Activities
For the Year ended 5th October 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies	-	-
Investment Income		
Room hire	26,290	16,374
Property rent	7,040	6,900
Interest	105	133
Other Income	<u>154</u>	<u>50</u>
	33,589	23,457
Total incoming resources	33,589	23,457
EXPENDITURE		
Raising donations and legacies		
Wages	10,098	9,905
Social security	151	71
Rates and water	736	455
Light and heat	6,201	2,355
Telephone	183	437
Cleaning and Sundries	773	397
Advertising	60	55
Repairs – Eagle Club	1,856	3,019
Repairs – School House	719	309
Insurance – School House	543	510
Insurance – Eagle Club	<u>2,192</u>	<u>2,113</u>
	23,512	19,626
Investment management costs		
Management charges	<u>422</u>	<u>414</u>
Governance costs		
Accountancy and legal fees	600	550
Depreciation	<u>541</u>	<u>42</u>
	1,241	592
Total resources expended	25,175	20,632
Net income/(expenditure)	8,414	2,825

This page does not form part of the statutory financial statements