

**MOORDALE COURT COMPANY LIMITED**  
**(A Company limited by Guarantee)**

REGISTERED CHARITY NUMBER: 1046293

COMPANY NUMBER: 03039032

**FINANCIAL ACCOUNTS FOR THE  
YEAR ENDING 31ST MARCH 2021**

**DRAYCOTT & KIRK LLP**  
**CHARTERED ACCOUNTANTS**

92 Westgate  
Guisborough  
Cleveland  
TS14 6AP

MOORDALE COURT COMPANY LIMITED

COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2021

**Address** 4 Moordale Court  
Lingdale  
Saltburn by the Sea  
Cleveland  
TS12 3DX

**Accountants** Draycott & Kirk LLP  
Chartered Accountants  
Cleveland House  
92 Westgate  
Guisborough  
CLEVELAND  
TS14 6AP

**Reg. Charity No.** 1046293

**Company number** 3039032

MOORDALE COURT COMPANY LIMITED

TRUSTEES ANNUAL REPORT FOR THE PERIOD  
1ST APRIL 2020 TO 31ST MARCH 2021

**Names of Charity trustees (who are also directors) who manage the charity**

Mrs B Wiley                      Mrs S Cruickshank  
Mrs P A Parry                    Mr B B Dove

**Structure, governance and management**

Governing document:              Memorandum and articles of association.  
Constitution of the charity:        Company limited by guarantee and registered charity.  
Trustee selection methods:        By Committee.

**Objectives and activities**

The principal activity of the company in the year under review was that of a residential home. The charitable objectives of the company are the relief of persons with learning difficulties by the provision of rented accommodation enabling such persons to have the opportunity of independent living.

**Summary of the main activities in relation to purposes for the Public Benefit**

- The provision of rented accommodation to persons with learning difficulties.
  - The provision of an amenity building for use by local groups by arrangement.
- The Trustees have had regard to The guidance issued by The Charity Commission on Public benefit.P25

**Achievements and performance**

The company achieved its objectives for the year of running a residential home for persons with learning difficulties, it was able to make a small surplus, thanks to tight monetary control.

**Reserves policy**

The charity aims to keep an amount of funds in reserve to at least cover three months running costs.

**Financial review**

The directors confirm that;

- The funds have been applied to meet the charitable objectives.
- The assets are held to meet these objectives.
- The funds are sufficient to meet the obligations and are held in accordance with the directors powers.

The funding is dependent upon the continuing support of Redcar & Cleveland Borough Council.

The report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

**The trustees declare they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

Signature                      P. A. Parry

Full Name                      Patricia Ann Parry

Position                        Director

Dated                             10.11.21

## Independent Examiner's Report to the Trustees of Moordale Court Company Limited

I report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 4 to 6

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 - which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
C N Mason F.C.C.A.  
Chartered Accountant  
Draycott & Kirk LLP  
Cleveland House  
92 Westgate  
Guisborough  
TS11 8BP

Date

19/4/21

**MOORDALE COURT COMPANY LIMITED**

**Statement of Financial Activities year to 31st March 2021**

<b><u>Incoming Resources</u></b>	<b><u>Note</u></b>	<b><u>Unrestricted Funds</u></b>	<b><u>Restricted Funds</u></b>	<b><u>Total Funds</u></b>	<b><u>2020</u></b>
Donations		-	-	-	136
Contributions	2	198,593	-	198,593	187,831
Grants	3	-	7,462	7,462	1,560
Interest received		-	-	-	-
<b><u>Total Incoming Resources</u></b>		<b>198,593</b>	<b>7,462</b>	<b>206,055</b>	<b>189,527</b>
<b><u>Expenditure</u></b>					
<b><u>Direct charitable expenditure</u></b>					
Provisions & allowance		8,860	-	8,860	11,566
Rent, rates & water		7,545	-	7,545	7,503
Insurance		1,756	-	1,756	1,414
Light & heat		2,340	-	2,340	2,309
Wages		163,271	7,250	170,521	161,586
Training		180	-	180	334
Telephone		927	-	927	955
Post, stationery & advertising		2,585	-	2,585	1,042
Motor & travel		-	212	212	229
Repairs & renewals		1,799	-	1,799	460
Cleaning & sundry		1,041	-	1,041	745
Accountancy		1,483	-	1,483	1,183
Professional fees		2,987	-	2,987	2,664
Bank charges		173	-	173	166
Depreciation		335	-	335	393
					-
<b><u>Total Expenditure</u></b>		<b>195,282</b>	<b>7,462</b>	<b>202,744</b>	<b>192,549</b>
<b><u>Transfers between funds</u></b>		-	-	-	-
<b><u>Net Incoming/Outgoing Resources</u></b>		<b>3,311</b>	-	<b>3,311</b>	<b>(3,022)</b>
Total funds brought forward		99,348	-	99,348	102,370
<b><u>Total funds carried forward</u></b>		<b>102,659</b>	-	<b>102,659</b>	<b>99,348</b>

# MOORDALE COURT COMPANY LIMITED

## Balance Sheet as at 31st March 2021

	<u>NOTE</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Fixtures & Equipment	3		1,895		2,229
<b><u>CURRENT ASSETS</u></b>					
Prepayments		1,125		1,070	
Bank Account		103,141		99,321	
Cash In Hand		528		146	
		<u>104,794</u>		<u>100,537</u>	
			106,689		102,766
<b><u>CURRENT LIABILITIES: payable within 1 year</u></b>					
Creditors & Accruals		<u>4,030</u>		<u>3,418</u>	
			4,030		3,418
<b><u>NET ASSETS</u></b>	5	<u>102,659</u>		<u>99,348</u>	
<b><u>FUNDS</u></b>					
Unrestricted Funds	4		102,659		99,348
Restricted Funds	4		-		-
		<u>102,659</u>		<u>99,348</u>	

For the year ending 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

**These Financial Statements were approved by the Directors on**

Date 10.11.21

Signed P.A. Parry

Name .....Patricia Ann Parry.....

Position: Director

## MOORDALE COURT COMPANY LIMITED

### Notes to the Accounts for the year ended 31st March 2021

#### 1. General Information and basis of preparation

The Charity is limited by Guarantee and registered in England and Wales. The Company's registered number and Charity number and principal address are disclosed on the Company Information page.

- a. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance 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) issued on 16 July 2014 (as updated through update bulletin 1 published on 2 February 2016), the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally accepted practice as it applies from 1 January 2015.

The charity has applied update bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds it is applying FRS 102 Section 1A.

The Financial statements are prepared on a going concern basis under the historical cost convention. The Financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policy's applied in the preparation of the financial statements are set out

These policies have been applied to all years shown unless otherwise stated.

The charity adopted SORP (FRS 102 in the current year and no transition adjustments were required.

#### **b Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

- c All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement.
- d All expenditure is accounted for including VAT when incurred.
- e Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposable value) of each asset evenly over its expected useful life. The depreciation rates currently in use for fixed assets held for use by the charity are 15% on reducing balance basis for fixtures & equipment.
- f Reserves policy: The directors have considered the level of reserves needed in order to maintain the ongoing activities of the charity. The directors consider that an amount representing three months running costs are advisable.

**MOORDALE COURT COMPANY LIMITED**

**Notes to the Accounts for the year ended 31ST MARCH 2021**

**2 Contributions**

	<u>2021</u> £	<u>2020</u>
RCBC	198,593	187,831
	<u>198,593</u>	<u>187,831</u>

**3 Grant**

	<u>2021</u>	<u>2020</u>
Skills for Care	-	1,560
Infection Prevention Control	6,701	-
Rapid Test Funding	761	-
	<u>7,462</u>	<u>1,560</u>

**3 Tangible Fixed Assets**

	<u>Fixtures &amp; equipment</u>
Cost at 1st April 2020	27,414
Additions during the year	-
Grant	-
<b>Cost at 31st March 2021</b>	<u>27,414</u>
Depreciation at 1st April 2020	25,185
Depreciation for the year	<u>334</u>
<b>Depreciation at 31st March 2021</b>	<u>25,519</u>
<b>Net book value at 31st March 2021</b>	<u>1,895</u>
Net book value at 31st March 2020	<u>2,229</u>

**4 Funds**

	<u>Opening balance</u>	<u>Incoming resources</u>	<u>Transfers between funds</u>	<u>Outgoing resources</u>	<u>Closing balance</u>
<b>Unrestricted funds</b>	99,348	198,593	-	(195,282)	102,659
<b>Restricted Funds</b>	-	7,462	-	(7,462)	-

The restricted fund is made up of two funds, "Infection Prevention Control", this was to provide funds toward staff wages when they are forced to isolate or to pay for additional staff and "Rapid Testing Funding", to provide funds towards travel and wages for staff vaccinations and testing.

**5 Analysis of funds by assets**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Fixed assets	1,895	-	1,895
Current assets	104,794	-	104,794
Current liabilities	(4,030)	-	(4,030)
	<u>102,659</u>	<u>-</u>	<u>102,659</u>

**MOORDALE COURT COMPANY LIMITED**

**Notes to the Accounts for the year ended 31ST MARCH 2021**

**6 Transactions with trustee's and connected persons**

During the year there was no transactions with trustees or connected persons.

**7 Trustee indemnity insurance**

During the year, no insurance was purchased to indemnify trustees against default on their part.

**8 Employee costs**

<u>2021</u>	<u>2020</u>
£	£
170,521	161,586

16 staff were employed by the company (2020 - 17). No staff were paid in excess of £60,000.

**9 Control**

The company is under the control of the directors.