

CONTENTS

**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**

**TRADING AS**

**ATAC COMMUNITY HALL**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

Trustees' Report

Independent

Statement of Financial Activities

Balance Sheet

Notes to the Accounts

1

3

4

5

6

# AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED

## TRADING AS

### ATAC COMMUNITY HALL

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

### CONTENTS

#### Legal Status

The company is registered under the Companies Acts and is limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### Governing Instrument and Constitution

The company is governed by its Memorandum and Articles of Association which are specifically prepared for a charitable company formed for the benefit of the community.

#### Principal Objects

The company exists to promote the benefits of the inhabitants of Widdrington and its surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions. The company brings together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to improve the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants, and to promote such other charitable purposes as the committee from time to time determines.

In setting these objectives and planning activities the Trustees have given due consideration to general guidance published by the Charity Commission.

Address	Balance Sheet	Page
David Stoker House		
Mile Road		
Widdrington Station	Notes to the Accounts	6
Morpeth		
Northumberland		
NE61 3QL		

#### Trustees

Jacqueline Buxfield (Chair)  
Ivan T Hewitt  
Maureen A Walsh  
Jack Juszczak  
Sandra Buxfield  
Rev. Josiah Gibson - Resigned 28 July 2021  
Rev. Ray Biddiss

#### Secretary

Ivan T Hewitt

#### Principal Bankers

Santander  
Booth  
Merseyside  
L30 4GS

#### Accountants

Moul Accountancy Ltd  
Newton Red House  
Milford  
Morpeth  
Northumberland  
NE61 3QW

**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED  
TRADING AS  
ATAC COMMUNITY HALL**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

**Legal Status**

The company is registered under the Companies Acts and is Limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Governing Instrument and Constitution**

The company is governed by its Memorandum and Articles of Association which are specifically prepared for a charitable company formed for the benefit of the community.

**Principal Objects**

The company exists to promote the benefits of the inhabitants of Widdrington and its surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants; and to promote such other charitable purposes for the benefit of the said inhabitants as the committee from time to time determine.

In setting these objectives and planning activities, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit.

**Address**

David Mather House  
Mile Road  
Widdrington Station  
Morpeth  
Northumberland  
NE61 5QL

**Trustees**

Jacqueline Bexfield (Chair)  
Ivan T Hewitt  
Maureen A Welch  
Jacek Juszcyk  
Sandra Bexfield  
Rev. Joanna Dobson - Resigned 28 July 2021  
Rev. Ray Biddiss

**Secretary**

Ivan T Hewitt

**Principal Bankers**

Santander  
Bootle  
Merseyside  
L30 4GS

**Accountants**

Mouat Accountancy Ltd  
Newton Red House  
Mitford  
Morpeth  
Northumberland  
NE61 3QW



**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED  
TRADING AS  
ATAC COMMUNITY HALL**

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2022**

**Reserve Policy**

The directors look to have sufficient unrestricted reserves on hand at any time to meet ongoing expenses for several months ahead. The board is continually looking for income streams which will ensure the continuity of the project should revenue funding cease.

**Policy for Monitoring and Review**

The reserve policy is reviewed annually, and monitored monthly, to ensure sufficient funds are available to meet financial commitments.

**Chairman's Report**

I would like to say grateful thanks to everyone that has supported ATAC Community Hall during this 12 month period. Funders, sponsors, individuals, partner agencies, businesses, and the loyal following of local residents who have been a true source of support and inspiration.

ATAC has weathered the 'Covid Storm' thanks to grants received from Northumberland County Council. The last one being for £2,667 received in March. These payments have meant a relative financial cushion for us, easing the worry of paying our monthly running costs.

Unfortunately, we have lost our youth service provided by Northumberland Youth Team which means we no longer have a youth club each Thursday. We hope this is a temporary issue, and hope that they will be back with us providing a much needed service.

Our aim for this year is to attract a greater footfall of people to our activities currently on offer. That remains the greatest challenge.

I would like to give special thanks to the Trustees, Management Committee, and all the volunteers who play a part in the successful running of ATAC, without whom we would be scuppered.

Thank you

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

X  X

J Bexfield  
Chairman

20 June 2022

**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
**ATAC COMMUNITY HALL**

**INDEPENDENT EXAMINERS REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**CHARITY NO: 1104317**

**COMPANY NO: 04965247**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 proper understanding of the accounts to be reached.



CE Mouat  
Mouat Accountancy Ltd  
Member of the Institute of Chartered Accountants in England and Wales  
Newton Red House  
Mitford  
Morpeth  
Northumberland  
NE61 3QW

20 June 2022



**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
**ATAC COMMUNITY HALL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>INCOME FROM</b>					
Donations and legacies	6	10,672	11,960	22,632	25,000
Charitable activities	6	2,206	-	2,206	-
Other trading activities	6	4,310	-	4,310	-
		17,188	11,960	29,148	25,000
<b>EXPENDITURE ON</b>					
Raising funds	8	-	-	-	-
Charitable activities	8	8,116	3,027	11,143	9,350
Governance costs	8	480	-	480	480
		8,596	3,027	11,623	9,830
Net income/(expenditure)		8,592	8,933	17,525	15,170
Transfers between funds		-	-	-	-
Cost value of property brought into accounts		-	-	-	7,000
Net movement in funds		8,592	8,933	17,525	22,170
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		54,735	7,384	62,119	39,949
TOTAL FUNDS CARRIED FORWARD	11	63,327	16,317	79,644	62,119

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
**ATAC COMMUNITY HALL**

**BALANCE SHEET AS AT 31 MARCH 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	9	38,527	-	38,527	40,596
<b>CURRENT ASSETS</b>					
Cash at bank and in hand	10	24,800	16,317	41,117	21,523
<b>CREDITORS: Amounts falling due within one year</b>					
Accrued charges		-	-	-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>24,800</b>	<b>16,317</b>	<b>41,117</b>	<b>21,523</b>
<b>CREDITORS: Amounts falling due after more than one year</b>					
		-	-	-	-
<b>NET ASSETS</b>		<b>63,327</b>	<b>16,317</b>	<b>79,644</b>	<b>62,119</b>
<b>FUNDS</b>					
Unrestricted funds		63,327	-	63,327	54,735
Restricted funds		-	16,317	16,317	7,384
<b>TOTAL FUNDS</b>		<b>63,327</b>	<b>16,317</b>	<b>79,644</b>	<b>62,119</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on 20 June 2022 and signed on their behalf by:

X 

Jacqueline Bexfield  
Director



**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
**ATAC COMMUNITY HALL**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1 STATEMENT OF COMPLIANCE**

Area Training and Activity Centre (ATAC) Limited is an incorporated charity (charity number: 1104317) registered in England & Wales. The registered office and other statutory information is shown in the Trustees' report on page 1.

**2 ACCOUNTING POLICIES**

**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. The trustees have considered a period of 12 months from the balance sheet and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

Area Training and Activity Centre (ATAC) Limited meets the definition of a 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 note.

The financial statements are prepared in Sterling (£).

**Accounting policies**

The company has applied the following accounting policies:

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland':

the requirements of Section 7 Statement of Cash Flows

**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.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has received a government grant in the reporting period.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**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 the transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for and has been classified under headings that aggregate all cost related to the category.



**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2 ACCOUNTING POLICIES (continued)**

**Tangible fixed assets**

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost, less any subsequent accumulated depreciation.

Depreciation is charged so as to write off the cost of assets, other than land and properties, over their estimated useful lives, as follows:

Asset Class, depreciation rate and method

Plant & Equipment 10% & 20% reducing balance

**Corporate taxation**

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to charitable objectives. No tax charges have arisen in the charity.

**Fund accounting**

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

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.

**Debtors**

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due. There were no debtors at 31 March 2022 (2021: £Nil).

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

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 normally recognised at their settlement amount after allowing for any trade discounts due. There were no creditors or provisions at 31 March 2022 (2021: £Nil).

**3 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

No trustee received any remuneration or expenses during the year (2021: £Nil).

No trustee or other person related to the charity had any personal interest in any contracts or transactions entered into by the charity during the year (2021: £Nil).

**4 STAFF COSTS**

The charity did not employ anyone during the year ended 31 March 2022 (2021: None).

**5 TAXATION**

As a charity, Area Training and Activity Centre (ATAC) Limited is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen on the

**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
**ATAC COMMUNITY HALL**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds	Total	Total
	2022	2022	2022	2022	2022	2021
<b>6 INCOME</b>						
Donations and legacies:						
Government agencies			10,667	-	10,667	10,000
Charitable foundations			-	5,000	5,000	15,000
National Lottery Community Fund			-	6,960	6,960	-
Individual donors			5	-	5	-
Expenditure on charitable activities:			10,672	11,960	22,632	25,000
Charitable activities:						
Functions, events and fundraising			2,206	-	2,206	-
Other income			-	-	-	-
			2,206	-	2,206	-
Other trading activities:						
Room hire			4,310	-	4,310	-

**7 ANALYSIS OF RECEIPTS OF GOVERNMENT GRANTS**

	£	£
	2022	2021
Northumberland County Council Coronavirus grant	10,667	10,000



**AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED**  
**TRADING AS**  
**ATAC COMMUNITY HALL**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 EXPENDITURE**

	Unrestricted Funds £ 2022	Restricted Funds £ 2022	Total £ 2022	Unrestricted Funds £ 2021	Restricted Funds £ 2021	Total £ 2021
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Expenditure on raising funds:

Funding information	-	-	-	-	-	-
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Expenditure on charitable activities:

Utilities		3,027	3,027	-	2,530	2,530
Repairs and renewals	3,008		3,008	1,923	-	1,923
Insurance	1,382		1,382	1,260	-	1,260
Website	11		11	7	-	7
Licences and subscriptions	375		375	275	-	275
Christmas function	633		633	-	-	-
Miscellaneous expenses	639		639	748	-	748
Depreciation	2,069		2,069	2,607	-	2,607
	8,116	3,027	11,143	6,820	2,530	9,350

Governance costs:

Independent Examiners Fee	480	-	480	480	-	480
	480	-	480	480	-	480

AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED  
TRADING AS  
ATAC COMMUNITY HALL

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

9 TANGIBLE FIXED ASSETS

	Buildings & improvements	Plant & machinery etc	Total
	£	£	£
Cost			
At 1 April 2021	28,227	14,976	43,203
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	28,227	14,976	43,203
Depreciation			
At 1 April 2021	-	2,607	2,607
Charge for year	-	2,069	2,069
On disposals	-	-	-
At 31 March 2022	-	4,676	4,676
Net Book Value			
At 31 March 2022	28,227	10,300	38,527
At 31 March 2021	28,227	12,369	40,596

10 CASH AT BANK AND IN HAND

	£ 2022	£ 2021
Cash at bank and on hand	41,117	21,523



AREA TRAINING AND ACTIVITY CENTRE (ATAC) LIMITED  
TRADING AS  
ATAC COMMUNITY HALL

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
<b>11 STATEMENT OF FUNDS</b>				
Restricted Funds:				
Utilities Grant	7,384	-	3,027	4,357
Kitchen Funding	-	5,000	-	5,000
Arts & Crafts Funding	-	6,960	-	6,960
Unrestricted Funds:				
General Reserve	54,735	17,188	8,596	63,327
Unrestricted funds comprise:				
Card Group				
Dance Group				
Kidz Dancing				
Line Dancing				
Bacon Butty				
Walking Group				
Film Club				
Quiz Group				
	62,119	29,148	11,623	79,644