

REGISTERED COMPANY NUMBER: 07031153 (England and Wales)
REGISTERED CHARITY NUMBER: 1133597

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST**

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

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FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees 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 January 2019).

Chair's Report

I am delighted to present the Annual Director's Report of the Longhoughton Community and Sports Centre Trust (the Trust) for the year 2019-20.

The purpose of the Trust is to manage and run and promote the Community and Sports Centre in Longhoughton (the Centre). The Centre has three main activities:

- Community centre which effectively is the village hall for Longhoughton
- Football facilities with two grass pitches, an Astro-turf pitch and changing rooms.
- Children's play area

All these facilities have been promoted during the year and our partnership with Longhoughton Rangers Football Club has continued successfully. We have also seen an increase in Astro-turf usage in the last few months, with surrounding area teams keen to use our excellent facilities for winter practice. This is a most welcome additional income stream.

Trustees and other Volunteers

Firstly, it is with the greatest sadness I have to report of the deaths of two of our hard-working Trustees Carole Kirkham and Jamie Wanless in 2019. Carole and Jamie supported each other in their journey, both of whom were living with cancer for some time.

Carole lost her courageous battle in March 2019. Her energy and enthusiasm to help in any way she could is a great miss to us all and we offer our sincere condolences to Colin, her husband and family.

Our Treasurer Jamie Wanless died in September 2019 having lived with his illness for several years. Despite his ill-health, Jamie continued to work tirelessly to support the work of the Trust over the last 4 years right to the end of his life. He and his wife Sue (also a centre volunteer) were a great personal support to myself as I gradually took over their joint role of Bookings Manager. Jamie will be greatly missed for his professional financial expertise as a senior accountant. Our condolences to Sue and family for their loss.

The Trustees intend to mark Carole and Jamie's fantastic contribution to the work of the Trust by planting fruit trees in their names. Hopefully by next year, the Community Lunch club will benefit from the fruits.

Life inevitably moves on and the work of the Trust continues to need volunteers and Trustees to support the continuation of activities which cannot be sustained without management and leadership.

I'd like to emphasise that the community facilities here are facilitated entirely by volunteers who offer up many hours per week of their own time to the smooth running of the centre and sports facilities. I offer my sincerest thanks for your support throughout the year - without you, the centre would not exist.

This year we welcomed Louise Dawson, David East and Shaun Hastings (Treasurer) as trustees - thank you for your personal commitment to the Trust. Scott Rowntree who represented LRFC on the management committee for several years has recently resigned from his trustee post due to work commitments which now take him away from home - however we soon hope to welcome another trustee on board to take over Scott's specific responsibility.

Our thanks go to Scott for his input into the life of the centre and for all the tireless hours of football coaching he has provided to young children week in and week out.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

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If we are to maintain and grow the facilities, we need to recruit more willing bodies to share the tasks. Becoming a Trustee may feel daunting but I encourage everyone with the slightest interest in the community life of Longhoughton and the surrounding community to consider joining the team here - you'll be warmly welcomed and supported in the role.

There is an open invitation to any community member to come along and sit in on a Trust monthly meeting to find out the breadth of activities we are engaged in. There are lots of opportunities out with the trustee role to get involved in too - you might just want to get involved in a one-off event, have a particular skill you can share with us or make a more regular commitment as a volunteer - whatever you can offer will be gladly accepted!

Covid19 - Impact

What a difference a year brings! From September 2019 to March 2020, almost every night through the week was booked out with our regular user groups making full use of the facilities and providing a regular income stream to help pay for our running costs. Sadly in the first week of March, two Slimming World classes were disbanded due to the group leader's change of circumstances. This booking represented almost 40% of our monthly indoor income. Just two weeks later and the world experienced a pandemic which closed the centre down completely on 19th March with it only being used as a distribution centre for food parcels and other community Covid19- related activities such as storing prizes for the "Longhoughton Rocks!" a children's rock-painting competition. In April the Trust received a government grant of £10,000 to help offset the loss of income. We anticipate this will assist us greatly in riding the wave of uncertainty the country is currently experiencing.

Emerging from the Spectre of Covid19

As the country gradually began to emerge from lockdown, new government guidelines emerged which allowed the community centre and sports facility to open up again. The Centre was deep-cleaned by our excellent cleaner Lynette Warwick. We completed a comprehensive risk assessment and ensured the centre was Covid Safe with all appropriate equipment, sanitising stations and disinfectant routines in place. We applied for and were successful in receiving a £500 grant from the Football Foundation to ensure football teams using the building and outdoor facilities are kept safe.

Whilst the building was closed, trustees were still working away planning future projects, such as seeking grant funding to replace the light bulbs in the Astro- turf floodlights to LED to save energy and money. We also arranged for decorators to spruce up the entrance hall lobby and MR1 with a cheery yellow paint - much improved we hope you agree! New curtain rails were added to MR1 with the old curtains spruced up which now give full privacy - (see photos on page 4). We hope to replace the curtains at some point in the new year subject to funds.

Groups Return

Football practices started back in July with strict regimes in place by coaching staffing line with FA standards. Gradually, due to other facilities not being available, a number of other children's teams and adults have signed up to play through to the end of the season in April. The Astro-turf currently has very few hourly slots now available. We are most grateful for the extra income as a result, which will help to offset the monthly 89% loss in indoors income.

Zumba classes began to take place outside in August (see photo-collage) making the most of the summer weather, gradually making their way into the centre as individuals' trust in the centre being Covid safe increased. In September, Saturday Metafit also recommenced.

During Covid lockdown we received news that due to the change in work patterns for the Scout Leaders who are RAF staff, it would be unlikely that the Scouts, Beavers and Cubs would recommence before February 2022 unless other leaders come forward in the interim.

Due to the age group of some of our regular users, they are understandably concerned for their health and are reluctant to return until they see a considerable improvement in Covid's diminution across the country.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Community Usage

Like every other village hall, our world was stopped in its tracks back in March due to Covid restrictions. Up to that point the centre was thriving with our regular groups continuing to make good use of the facilities. Charity events including the Longhoughton Christmas tree and Light Festival was another great success, now in its fourth year.

Thank you goes to Loose Needles, Scouts, Cubs and Beavers, Carpet Bowls, Metafit, Slimming World, Longhoughton and Boulmer W.I. Zumba and seated exercise class for all your continued support - and of course last but not least, a big thank you goes to our home team Longhoughton Rangers Football Club led by Club Manager Stew Case who provide an excellent programme of football skills, fitness and youth development for a variety of young people of all ages and adults. Northumbria Police have used the Centre and car park for Community Engagement sessions on several occasions - this will continue throughout the coming year. Northumbria Police very generously donated a presentation projector to the centre to use with the screen which we purchased last year from The Co-op Community Fund grant - see picture below.



Social Media and Publicity

Our website offers the user the opportunity to book facilities directly online - www.longhoughtoncommunitycentre.com

Our Facebook Page www.facebook.com/longhoughtoncs is the fast track route to advertise our activities, share information and engage users. We also actively advertise on behalf of user groups to encourage new membership. We have regular articles of events in the bi-monthly parish newsletter. Local press is engaged for specific functions.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Building/Ground Maintenance and Security

Every year brings its own challenging and often expensive maintenance issues - this year we have installed new radiators in the Function Room for which user groups are grateful to walk into a toasty warm room now. Finally, after a long and laborious negotiation, the new floor covering was laid last autumn. Our biggest thanks go to Adrian Hinchcliffe, our Company Secretary who tirelessly negotiated with the firm to ensure they fitted the floor to our entire satisfaction and saving the Trust several thousand pounds had we to re-lay it ourselves.

This year's warm spring and good rain helped grow a prolific amount of grass and Ragwort throughout the site - our solution was a two day socially distanced Ragwort-pulling weekend. Over twenty trustees and volunteers including family and friends from LRFC converged on the site determined to rid us of the weeds. Soon over 66 large sacks of weeds were pulled - it was hot and dirty work but the camaraderie cakes and cold drinks kept us all going - great job, well done all!

The building is 11 years old now and we are concerned about energy saving and heat conservation. To that end, an Energy Audit was commissioned last year and we regularly review the recommendations and make improvements wherever possible. Thanks go to our two maintenance volunteers Andy Sargent and David Gibson for their practical and professional help throughout the year, everything from making roof repairs to shutter and toilet repairs and everything in between - they get all the least glamorous jobs to do and do it with good grace and a smile. Thanks to Adrian Hinchcliffe our Company Secretary too for helping with practical tasks when required throughout the year.



LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Plans and developments for the future

Covid has severely impacted on our Warm Hub community lunch provision since March. Numbers and kitchen restrictions make it impossible to provide the same service at the moment.

The key benefit of the community lunches is bringing together some of our more vulnerable members in the community to meet their friends over a warm nourishing two course lunch. We all like to chat and catch up with village news and this is an important element of village life which is now sadly missing. We're busy thinking what we might be able to do given nobody has any idea how long the restrictions will be in place. The Covid 19 volunteer group is on hand to support any individual who is vulnerable in the local community.



Fundraising, Grants and Donations

The Trust applied to the Co-op Community Fund again this year and have just received word of our success in being one of the organisations chosen. Now begins the marketing campaign to persuade residents to choose our Charity to receive percentage donations from shopping. Any funds allocated to us will not be granted until October 2021.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Warm thanks are also due to a number of other organisations who have provided grants and funding:

- Northumberland Estates
- Longhoughton Parish Council
- Rothley Trust
- Sir James Knott Trust
- The Football Foundation
- Longhoughton Indoor Bowls Club

Without the above organisations' financial support we would be unable to provide the excellent facilities we have for the benefit of all.

Longhoughton Review

The Trust continues to be actively involved in the Longhoughton Review, from providing meeting facilities to active participation in consultations and action planning. Two of our Trustees are also Parish Councillors, so ensure that the Trust is fully engaged in wider community developments.

Conclusion

Once more, I would like to warmly thank the Trustees for their significant contribution during this sometimes trying year and all other volunteers who help in so many ways to make the Community and Sports Centre the success that it is. We look forward to a safe and Covid-free 2021!

I commend this report to you.

Ellie Phillips (Chair)

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's purposes for the public benefit and in planning future activities.

Financial review

The Trust is financed predominantly from the hire of the all-weather pitch and the hire of the hall.

The extensive use of the facilities by Longhoughton Rangers Football Club has contributed considerably to the viability of the charity.

The Trust made an unrestricted fund surplus for the year of £7,621.

The net expenditure (loss), in respect of restricted funds as shown in the Statement of Financial Activities, arises mainly from the depreciation of the cost of buildings and pitches built on short leasehold land from the Trustees of the will of the Ninth Duke of Northumberland and the Tenth Duke's referential settlement. This does not affect the actual cash flow of the Trust.

Our pricing policy

Our pricings for the Astro Turf Pitch and the rooms in the hall are reviewed at least annually to ensure the rates are competitive and comparable with other local village halls, community halls and community sports facilities. At the same time, the Trustees need to ensure that sufficient funds are generated to run the pitch and hall and to put aside monies for future maintenance and, in particular, the replacement of the Astro Turf Pitch when needed.

The latest comparison, carried out in 2018, resulted in a change to our hire structure as follows:

The current pricing structure is as follows:

HIRE COST PER HOUR	PEAK	OFF-PEAK
Astro Turf Pitch	£38.00	£28.00
Function room	£12.00	£10.00
Meeting Room 1	£9.00	£7.50
Meeting Room 2	£7.50	£6.00

For regular users with block bookings a reduced hire rate applies

Day time use by the local school of the all-weather pitch £10.00

A special discount is allowed for Longhoughton Rangers Football Club and RAF Boulmer in recognition of the essential support they provided in obtaining the funds from the Football Foundation and their on-going support of the Trust.

The grass pitches are for the exclusive use of Longhoughton Rangers Football Club (LRFC) at no cost to LRFC who maintain the pitches.

Reserves policy and going concern

The Trust has a policy of establishing a designated sinking fund reserve to secure the long term maintenance of the Astro Turf Pitch. A review has taken place with advice from the Football Foundation to determine the number of years remaining before the pitch would need replacing. From this review it may be that there will be a shortfall in the amount of funds put aside from the replacement. The Trustees determined that funds put aside would be limited to income arising from the Astro Turf Pitch and no longer be cross subsidised by income arising from the hire of the hall.

The impact of Covid19 has meant that this year there was no surplus arising from the Astro Turf Pitch to transfer to this designated fund and at 30 September 2020 the fund balance remained at £62,951.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Any shortfall, at the time of replacement of the Astro Turf Pitch, will need to be obtained from other resources.

A further designated fund has been established for the future maintenance of the community building and structures surrounding the AstroTurf Pitch. It has been determined by the Trustees that the amount of this fund be the average of the annual expenditure incurred on maintenance in recent years. No change in the fund amount was necessary this year and at 30 September 2020 the fund balance remained at £6,291.

There is also a restricted separate reserve fund for the maintenance of the Children's Play Garden. The Trustees consider that there are sufficient funds set aside to meet this commitment.

In addition to the above reserves the Trust policy is to ensure that sufficient funds (free reserves) are available to meet the running costs of the Trust for at least three months. The Trustees consider that there are adequate funds available to meet this expenditure. At 30 September 2020 the unrestricted general fund balance was £19,055 which represented net current assets of £13,650 and tangible fixed assets of £5,405.

The Trustees have reviewed the circumstances of the Trust and consider that adequate resources continue to be available to fund the activities of the Trust for the foreseeable future.

Risk management

An assessment of the major strategic, business and operational risks which the charity faces has been carried out which confirms that systems have been established so that necessary steps may be taken to mitigate these risks.

Staff

The Trust does not employ any staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Longhoughton Community and Sports Centre Trust (previously Longhoughton Village Development Trust) is a charitable company, limited by guarantee, which was incorporated on 26 September 2009. The company achieved charitable status early in 2010. The company being limited by guarantee has no share capital.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07031153 (England and Wales)

Registered Charity number

1133597

Registered office

Westfield Park
Park Road
Longhoughton
Alnwick
Northumberland
NE66 3JH

Directors and trustees

Mr AW Hinchcliffe (from 11.01.16)
Mrs F Nelson Van Loon (from 11.01.16)
Mrs E Phillips (from 3.06.15)
Mr Andrew Crosby (from 02.02.17 to 19.03.20)
Mrs Lynsey Punton (from 02.02.17 to 19.03.20)
Mr Scott Rowntree (from 16.02.17 to 13.09.20)
Mr CM Thomas (from 12.02.19 to 19.03.20)
Mr S Hastings (from 24.07.19)
Mr DJ East (from 23.01.20)
Mrs L Dawson (from 19.03.20)
Mrs A Arscott (from 09.11.20)

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 February 2021 and signed on its behalf by:

.....
E Phillips - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

Independent examiner's report to the trustees of Longhoughton Community and Sports Centre Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Jane Harvey F.C.A.
Greaves Grindle
Chartered Accountants
Victoria House
Bondgate Within
Alnwick
Northumberland
NE66 1TA

Date: 11 February 2021

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,797	3,650	6,447	3,174
Charitable activities	4				
Westfield Park activities		25,973	742	26,715	26,047
Other trading activities	2	-	125	125	1,176
Investment income	3	<u>1,456</u>	<u>-</u>	<u>1,456</u>	<u>1,452</u>
Total		30,226	4,517	34,743	31,849
EXPENDITURE ON					
Raising funds		-	-	-	506
Charitable activities	5				
Westfield Park activities		22,605	62,874	85,479	80,244
Total		<u>22,605</u>	<u>62,874</u>	<u>85,479</u>	<u>80,750</u>
NET INCOME/(EXPENDITURE)		7,621	(58,357)	(50,736)	(48,901)
RECONCILIATION OF FUNDS					
Total funds brought forward		80,676	1,005,088	1,085,764	1,134,665
TOTAL FUNDS CARRIED FORWARD		<u>88,297</u>	<u>946,731</u>	<u>1,035,028</u>	<u>1,085,764</u>

The notes form part of these financial statements

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**BALANCE SHEET
30 SEPTEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	5,405	919,089	924,494	983,539
CURRENT ASSETS					
Debtors	11	4,423	-	4,423	6,403
Cash at bank and in hand		81,348	27,642	108,990	98,061
		85,771	27,642	113,413	104,464
CREDITORS					
Amounts falling due within one year	12	(2,879)	-	(2,879)	(2,239)
NET CURRENT ASSETS		82,892	27,642	110,534	102,225
TOTAL ASSETS LESS CURRENT LIABILITIES		88,297	946,731	1,035,028	1,085,764
NET ASSETS		88,297	946,731	1,035,028	1,085,764
FUNDS	13				
Unrestricted funds				88,297	80,676
Restricted funds				946,731	1,005,088
TOTAL FUNDS				1,035,028	1,085,764

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**BALANCE SHEET - continued
30 SEPTEMBER 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 February 2021 and were signed on its behalf by:

.....
E Phillips - Trustee

The notes form part of these financial statements

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', 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 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.

Short leasehold	- straight line over lease term
Plant and machinery	- 20% on cost

The lease term is 30 years.

Tangible fixed assets costing more than £1,000 are capitalised and included at cost together with any incidental expenses of acquisition.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 Charities SORP (FRS 102). Subsequent measurement is as per paragraphs 11.17 to 11.19, Charities SORP (FRS 102).

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1. ACCOUNTING POLICIES - continued

Basic financial instruments

Creditors

The charity has creditors which are measured at settlement amounts less any trade discount.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising	<u>125</u>	<u>1,176</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>1,456</u>	<u>1,452</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Hire of football pitches	9,703	17,454
Hire of community building	5,331	8,593
Grants	10,826	-
Warm hub income	742	-
Other income	<u>113</u>	<u>-</u>
	<u>26,715</u>	<u>26,047</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

5. CHARITABLE ACTIVITIES COSTS

Expenditure in the year ended 30 September 2020 from unrestricted funds

	Outdoor Activity £	Indoor Activity £
Rent of land	927	29
Insurance	812	612
Electricity	2,142	1,008
Gas	686	805
Telephone	391	391
Water	157	157
Cleaning	185	970
Maintenance of community building	2,633	3,091
Administration and other expenses	882	1,391
Astro Turf Pitch maintenance	1,454	-
Depreciation of plant and machinery	1,332	1,333
Corporate governance	609	608
	<u>12,210</u>	<u>10,395</u>

Expenditure in the year ended 30 September 2020 from restricted funds

	Other restricted funds £	Westfield Park lease £
Rent of land	20	-
Play Park maintenance	1,624	-
Christmas tree and lights festival	467	-
Warm Hub	811	-
Depreciation of short leasehold property	2,528	53,114
Depreciation of kitchen equipment	3,460	-
Depreciation of outdoor furniture	320	-
Depreciation of function room furniture	411	-
Depreciation of film club equipment	119	-
	<u>9,760</u>	<u>53,114</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	62,617	60,309
Independent examiner fees for independent examination of accounts	360	350
Independent examiner fees for accountancy services	<u>844</u>	<u>720</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

3 trustees (2019: 3) were reimbursed for expenditure on maintenance and supplies incurred on behalf of the charity amounting to £2,077 (2019: £2,080).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	885	2,289	3,174
Charitable activities			
Westfield Park activities	26,047	-	26,047
Other trading activities	903	273	1,176
Investment income	<u>1,452</u>	<u>-</u>	<u>1,452</u>
Total	29,287	2,562	31,849
EXPENDITURE ON			
Raising funds	506	-	506
Charitable activities			
Westfield Park activities	18,504	61,740	80,244
Total	<u>19,010</u>	<u>61,740</u>	<u>80,750</u>
NET INCOME/(EXPENDITURE)	10,277	(59,178)	(48,901)

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	70,399	1,064,266	1,134,665
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>80,676</u>	<u>1,005,088</u>	<u>1,085,764</u>

9. EMPLOYEES

There were no employees for the year ended 30 September 2020 nor for the year ended 30 September 2019.

10. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2019	1,390,433	30,730	1,421,163
Additions	<u>-</u>	<u>3,572</u>	<u>3,572</u>
At 30 September 2020	<u>1,390,433</u>	<u>34,302</u>	<u>1,424,735</u>
DEPRECIATION			
At 1 October 2019	423,915	13,709	437,624
Charge for year	<u>55,642</u>	<u>6,975</u>	<u>62,617</u>
At 30 September 2020	<u>479,557</u>	<u>20,684</u>	<u>500,241</u>
NET BOOK VALUE			
At 30 September 2020	<u>910,876</u>	<u>13,618</u>	<u>924,494</u>
At 30 September 2019	<u>966,518</u>	<u>17,021</u>	<u>983,539</u>

The Football Foundation has a legal charge over the land known as Westfield Park at Longhoughton in Northumberland which was drawn up between the Trustees of Longhoughton Village Development Trust (now renamed as Longhoughton Community and Sports Centre Trust) and the Football Foundation.

In accordance with the accounting convention outlined in note 1 above, short leasehold property is stated at cost less accumulated depreciation which is considered to be equal to the value in use of the property. The trustees believe the open market value of the property to be in the region of £70,000.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	2,161	4,028
Other debtors	<u>2,262</u>	<u>2,375</u>
	<u>4,423</u>	<u>6,403</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accrued expenses	<u>2,879</u>	<u>2,239</u>

13. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	11,434	7,621	19,055
Designated Sinking Fund for Synthetic Turf Pitch	62,951	-	62,951
Designated Pitch and Building Maintenance fund	<u>6,291</u>	<u>-</u>	<u>6,291</u>
	80,676	7,621	88,297
Restricted funds			
Westfield Park	922,184	(53,114)	869,070
Play Garden	68,841	(4,492)	64,349
Christmas Tree and Lights Festival	928	(342)	586
Function Room Chairs	1,030	(411)	619
Kitchen Replacement	10,379	(3,460)	6,919
Warm Hub	446	1,281	1,727
Film Club Equipment	1,280	(119)	1,161
Floodlight Replacement	<u>-</u>	<u>2,300</u>	<u>2,300</u>
	<u>1,005,088</u>	<u>(58,357)</u>	<u>946,731</u>
TOTAL FUNDS	<u>1,085,764</u>	<u>(50,736)</u>	<u>1,035,028</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,226	(22,605)	7,621
Restricted funds			
Westfield Park	-	(53,114)	(53,114)
Play Garden	-	(4,492)	(4,492)
Christmas Tree and Lights Festival	125	(467)	(342)
Function Room Chairs	-	(411)	(411)
Kitchen Replacement	-	(3,460)	(3,460)
Warm Hub	2,092	(811)	1,281
Film Club Equipment	-	(119)	(119)
Floodlight Replacement	<u>2,300</u>	<u>-</u>	<u>2,300</u>
	<u>4,517</u>	<u>(62,874)</u>	<u>(58,357)</u>
TOTAL FUNDS	<u>34,743</u>	<u>(85,479)</u>	<u>(50,736)</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	9,172	10,277	(8,015)	11,434
Designated Sinking Fund for Synthetic Turf Pitch	55,059	-	7,892	62,951
Designated Pitch and Building Maintenance fund	<u>6,168</u>	<u>-</u>	<u>123</u>	<u>6,291</u>
	70,399	10,277	-	80,676
Restricted funds				
Westfield Park	975,298	(53,114)	-	922,184
Play Garden	72,362	(3,521)	-	68,841
Christmas Tree and Lights Festival	803	125	-	928
Function Room Chairs	1,441	(411)	-	1,030
Kitchen Replacement	13,839	(3,460)	-	10,379
Warm Hub	333	113	-	446
Film Club Equipment	<u>190</u>	<u>1,090</u>	<u>-</u>	<u>1,280</u>
	<u>1,064,266</u>	<u>(59,178)</u>	<u>-</u>	<u>1,005,088</u>
TOTAL FUNDS	<u><u>1,134,665</u></u>	<u><u>(48,901)</u></u>	<u><u>-</u></u>	<u><u>1,085,764</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,287	(19,010)	10,277
Restricted funds			
Westfield Park	-	(53,114)	(53,114)
Play Garden	-	(3,521)	(3,521)
Christmas Tree and Lights Festival	385	(260)	125
Function Room Chairs	-	(411)	(411)
Kitchen Replacement	-	(3,460)	(3,460)
Warm Hub	968	(855)	113
Film Club Equipment	<u>1,209</u>	<u>(119)</u>	<u>1,090</u>
	<u>2,562</u>	<u>(61,740)</u>	<u>(59,178)</u>
TOTAL FUNDS	<u><u>31,849</u></u>	<u><u>(80,750)</u></u>	<u><u>(48,901)</u></u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	9,172	17,898	(8,015)	19,055
Designated Sinking Fund for Synthetic Turf Pitch	55,059	-	7,892	62,951
Designated Pitch and Building Maintenance fund	<u>6,168</u>	<u>-</u>	<u>123</u>	<u>6,291</u>
	70,399	17,898	-	88,297
Restricted funds				
Westfield Park	975,298	(106,228)	-	869,070
Play Garden	72,362	(8,013)	-	64,349
Christmas Tree and Lights Festival	803	(217)	-	586
Function Room Chairs	1,441	(822)	-	619
Kitchen Replacement	13,839	(6,920)	-	6,919
Warm Hub	333	1,394	-	1,727
Film Club Equipment	190	971	-	1,161
Floodlight Replacement	<u>-</u>	<u>2,300</u>	<u>-</u>	<u>2,300</u>
	<u>1,064,266</u>	<u>(117,535)</u>	<u>-</u>	<u>946,731</u>
TOTAL FUNDS	<u><u>1,134,665</u></u>	<u><u>(99,637)</u></u>	<u><u>-</u></u>	<u><u>1,035,028</u></u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,513	(41,615)	17,898
Restricted funds			
Westfield Park	-	(106,228)	(106,228)
Play Garden	-	(8,013)	(8,013)
Christmas Tree and Lights Festival	510	(727)	(217)
Function Room Chairs	-	(822)	(822)
Kitchen Replacement	-	(6,920)	(6,920)
Warm Hub	3,060	(1,666)	1,394
Film Club Equipment	1,209	(238)	971
Floodlight Replacement	<u>2,300</u>	<u>-</u>	<u>2,300</u>
	<u>7,079</u>	<u>(124,614)</u>	<u>(117,535)</u>
TOTAL FUNDS	<u>66,592</u>	<u>(166,229)</u>	<u>(99,637)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020 other than the trustee reimbursements disclosed in note 7 .

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Current liabilities £	Total 2020 £	Total 2019 £
Unrestricted funds					
General fund	5,405	16,529	(2,879)	19,055	11,434
Designated funds					
Sinking Fund for Synthetic Turf Pitch	-	62,951	-	62,951	62,951
Pitch and Building Maintenance fund	-	6,291	-	6,291	6,291
Total unrestricted funds	5,405	85,771	(2,879)	88,297	80,676
Restricted funds					
Westfield Park	869,070	-	-	869,070	922,184
Play Garden	42,127	22,222	-	64,349	68,841
Christmas Tree and Light Festival	-	586	-	586	928
Function Room Chairs	617	2	-	619	1,030
Kitchen Replacement	6,919	-	-	6,919	10,379
Warm Hub	-	1,727	-	1,727	446
Film Club Equipment	356	805	-	1,161	1,280
Floodlight Replacement	-	2,300	-	2,300	-
Total restricted funds	919,089	27,642	-	946,731	1,005,088
Total funds	924,494	113,413	(2,879)	1,035,028	1,085,764