

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 25

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 2021. 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 2020-2021

The purpose of the Trust is to manage, 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 natural play area

Impact of Covid

Charles Dicken's quote "it was the best of times, it was the worst of times" sums up the unique times we have experienced during this reporting period. Every aspect of our ability to deliver services has been significantly impacted by Covid 19. Our doors first closed on 19th March 2020 with a number of openings and closing on a strictly limited basis throughout the time period which has had a major impact on our income stream which we reported on in the previous annual report. Thankfully we have acquired a number of Covid related grants to off-set some of our annual loss in income. We have always ensured that protocols are strictly adhered to in terms of health and safety, cleanliness of the building, movement within the building and social distancing. This has given confidence to our various regular user groups to return knowing their welfare is paramount.

Identifying Residents who need support

Out of adversity comes great opportunity in the shape of a group of Covid volunteers co-ordinated by the Centre who continue to do outreach work with several frail and elderly residents who are still reticent to make much contact outside their home or perhaps have little contact with family and friends and are effectively housebound and need neighbourly support.

Being able to identify this vulnerable group more clearly has been most beneficial in our forward planning regarding Warm Hub activities and our role as a Community Hub. We strive to take the community centre to their home e.g. sharing information on what's going on in the centre and in the village, co-ordinating any services required by a resident, acting as a resource finder and sign-poster to services such as welfare rights. A small annual micro-grant of £500 from Northumberland Communities Together helps to pay for supplies of jigsaws, magazines, puzzles, small crafts etc delivered to homes via a trolley service undertaken by volunteers.

In order to try to encourage residents to the centre we were kindly granted a top of the range wheelchair by a pharmaceutical company so that residents who live nearby could be pushed to the centre if they are not able to get into a car. The wheelchair is also available for loan to any resident temporarily incapacitated. We also purchased a portable ramp for ease of egress for wheelchair-users to facilitate a one-way system through the building.

Children have really felt the impact of Covid too so plans were made during school holidays to provide organised activities and fun sessions at no cost to families which included free breakfast and lunch each day.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021



A Caring Community

Christmas time can be a stressful time of year for many people so the Centre arranged for 120 christmas gift parcels to be distributed to residents in Howick, Longhoughton and Boulmer, all nominated by residents in the Parish. This was partially funded by a small grant from Longhoughton Parish Council and a resident who kindly donated some of her winter fuel allowance - thank you both! The recipients included a number of children who had recently lost a parent or were recovering from a serious illness. Caring in such a way for our residents is at the heart of what we do and we continue to strive to find new ways to connect with residents who don't or are unable to visit the centre.

Trustees and other Volunteers

None of our work could continue without the dedication and support of all Trustees and volunteers. I offer my sincerest thanks for your support throughout the year - without you we would have no community centre. Our development plans continue to be progressed despite temporary closures which has actually given trustees a little more thinking and planning time. This year welcomed three new trustees, Stewart Barrett as Treasurer, Sue Wanless and Annie Arscott. Annie will act as the conduit between the Trust and LRFC. Leaving us were Louise Dawson, David East and Shaun Hastings - thank you to them for their contributions to the life of the centre.

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.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 outwith 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!

Development Strategy 2019-2024

The development plan is backed by evidence of need and supports from users of the Centre and the population of Longhoughton.

Whilst the building was closed, trustees were still working on 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 successfully attracted grant funding which paid for 74% for this project and we are pleased to report all our new floodlights are working well, saving energy and protecting the dark sky. Another key project is the second phase of the **Energy Audit** which was undertaken in 2018. This report and the recommendation therein informed the basis of a grant funding bid to **reduce carbon emissions, reduce utility bills and reduce the carbon footprint of the building.**



Plans are now well developed alongwith Can (Community Action Northumberland) and other village halls to **install solar panels on the south side of the roof** (see pic above) **and fit batteries to store energy** - very much needed at times when the village and surrounding communities are cut off - the centre will then be able to provide Warm Hub facilities as a registered Help Centre. We very much hope to be able to report back our success this time next year.

Our **Astro-turf pitch carpet** will need resurfacing in the next few years which could cost anything from £100k to £300k. We will need to seek grant-funding to meet the full costs. It is regularly maintained and is of good playable quality at the moment but it does have a shelf-life so trustees are actively investigating funding sources.

We also arranged for **decorators** to repaint the front of the entrance-way to the building following vandalism which left unsightly permanent marks on the walls. It is sad to report that the Centre does experience low-level vandalism at times which always costs money to repair or replace, money which has to be diverted from community projects. Our new CCTV cameras fitted in July 2021 have assisted in identifying such issues more quickly.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

Covid put stop to a **community textile project** to produce 4 large wall hangings for the function room based on the four seasons of the year in the village. As you can see from the photos below we managed to produce the sun and the moon before the centre closed. 2022 brings hope of a restart to the project.



Recycling in the centre is actively encouraged - we have paid for a **glass recycling bin**, particularly for functions disposing of their glass bottles. We have also applied for a grant to install a wall-mounted fountain next to the Astro-turf pitch to discourage children and adults purchasing single-use plastic water bottles and encourage hydration whilst exercising.

Following almost three years of fundraising and help from the Co-op Community Fund we will soon be able to install state of the art **audio-visual equipment** for film nights, conferences, presentation and community events

Groups Return

Thankfully, all our groups returned as soon as it was deemed safe to do so was in place and even before ensuring safe practices. This has meant that the function room is in greater demand now as it allows more space for groups to come together knowing there is more room to spread out. One group which could no longer sadly be accommodated was Longhoughton and Boulmer W.I. The group had expanded and could no longer safely use Meeting room 1 and the function room was already being used by the Zumba class - the W.I. now meet at the Beacon - we hope the W.I. may be able to return to the Centre in the future.

We now have two youth groups using the Centre - Brownies and Scouts - we warmly welcome the young people back after a few years away due to lack of leaders.

Covid has severely impacted on our Warm Hub community lunch provision since March 2020. Numbers and kitchen restrictions made it impossible to provide the same service.

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 was sadly missing. We're happy to report that lunches recommenced in October 2021.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021



Current User Groups

Our Centre is increasingly busy - not only with our regular user groups Monday Matters; Loose Needles; Zumba/Pilates; Yoga, Seated Exercise, Warm Hub Community Lunch; Indoor Bowls but we also attract a number of key agencies using the building for meetings and conferences e.g. Longhoughton Parish Council, AONB, Police Rural Crimes Team, Northumberland Carers and NCC. The centre is also used for children's parties, celebrations of life and other private functions. We have not increased our hire charges since 1 October 2018. There is still space to welcome further daytime groups and we are currently actively pursuing this.

Longhoughton Rangers Football Club continues to grow in strength - their dedication to the sport is to be commended especially when they play in very inclement weather at times! The high quality of the coaching is reflected in the number of children and adult teams who week-on-week use the sports facilities. We continue to also host a number of teams from Amble and Alnmouth.

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. Internal and external noticeboards at the centre and outside the Co-op are also used to publicise events. 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.

Building/Ground Maintenance and Security

Every year brings its own challenging and often expensive maintenance issues.

Last 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. Thankfully we did such an excellent job of pulling the ragwort by the root that we didn't have to fill over 60 sacks again this year! Rabbits burrowing on the football fields continues to be a challenge as the holes can cause injury to an ankle if not spotted and filled in on time to prevent an accident.

The building is 12 years old now. 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, litter picks, recycling runs to Alnwick 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. Good team effort!

Fundraising, Grants and Donations

The Trust applied to the Co-op Community Fund again this year and have yet again been chosen to receive grant funding via the contributions of Co-op customers.

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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

- Northumberland County Council and Government
- Longhoughton Parish Council
- Food for Life
- Rothley Trust
- Sir James Knott Trust
- The Football Foundation
- Private individual

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

Longhoughton Parish Neighbourhood Development Plan

The Trust continues to be actively involved in working in partnership with Longhoughton Parish council, from providing meeting facilities to active participation in consultations and action planning. One of our Trustees is also a Parish Councillor - he ensures 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 these challenging times and all other volunteers who help in so many ways to make the Community and Sports Centre a community hub to be proud of. We look forward to a safer and healthier new year for our whole community.

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 2021

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 £12,533.

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 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 of the condition of the Astro Turf Pitch has taken place and it is clear that the pitch is coming towards the end of its effective life. Initial discussions have also taken place with the Football Foundation who have suggested that the pitch should be replaced during 2022. Further full discussion will start in January 2022. There will be a shortfall in the amount of funds put aside from the replacement but it is hoped that the Football Foundation will assist with funding.

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The impact of Covid19 has meant that there was no surplus arising from the Astro Turf Pitch to transfer to this designated fund. However, a number of Government grants were received to compensate for the loss of income and in view of this the Trustees decided to transfer £4,000 to the sinking fund. At 30 September 2021 the fund balance was £66,951

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

A restricted fund has been established for Projection and Streaming Equipment. Grants have been received from the Co-op for this purpose and it is a key goal of the Trustees to promote these facilities as soon as possible. To this end the Trustees have allocated £7,000 to a designated 'Film Club Equipment' fund to be used together with the unspent amount of £805 remaining in the 'Film Club Equipment' restricted fund.

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 2021 the unrestricted general fund balance was £19,236 which represented net current assets of £13,433 and tangible fixed assets of £5,803.

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 (REGISTERED NUMBER: 07031153)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 to 10.02.21)
Mrs E Phillips (from 03.06.15)
Mr S Hastings (from 24.07.19 to 10.02.21)
Mr DJ East (from 23.01.20 to 25.01.21)
Mrs L Dawson (from 19.03.20 to 25.05.21)
Mrs A Arscott (from 09.11.20)
Mr S Barrett (from 21.12.20)
Miss VI Kelly (from 08.03.21)
Mrs S Wanless (from 12.04.21)

Bankers
Lloyds Bank
PO Box 1000
Andover
BX1 1LT

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

Approved by order of the board of trustees on 9 May 2022 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 2021.

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

11 May 2022

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	14,110	14,110	6,447
Charitable activities	4				
Westfield Park activities		32,594	90	32,684	26,715
Other trading activities	2	-	-	-	125
Investment income	3	1,102	-	1,102	1,456
Total		33,696	14,200	47,896	34,743
EXPENDITURE ON					
Charitable activities	5				
Westfield Park activities		21,163	64,511	85,674	85,479
NET INCOME/(EXPENDITURE)		12,533	(50,311)	(37,778)	(50,736)
Transfers between funds	13	(1,352)	1,352	-	-
Net movement in funds		11,181	(48,959)	(37,778)	(50,736)
RECONCILIATION OF FUNDS					
Total funds brought forward		88,297	946,731	1,035,028	1,085,764
TOTAL FUNDS CARRIED FORWARD		99,478	897,772	997,250	1,035,028

The notes form part of these financial statements

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

BALANCE SHEET
30 SEPTEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	5,803	870,457	876,260	924,494
CURRENT ASSETS					
Debtors	11	5,352	-	5,352	4,423
Cash at bank and in hand		89,976	27,315	117,291	108,990
		<u>95,328</u>	<u>27,315</u>	<u>122,643</u>	<u>113,413</u>
CREDITORS					
Amounts falling due within one year	12	(1,653)	-	(1,653)	(2,879)
		<u>93,675</u>	<u>27,315</u>	<u>120,990</u>	<u>110,534</u>
NET CURRENT ASSETS					
		<u>99,478</u>	<u>897,772</u>	<u>997,250</u>	<u>1,035,028</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>99,478</u>	<u>897,772</u>	<u>997,250</u>	<u>1,035,028</u>
NET ASSETS					
		<u>99,478</u>	<u>897,772</u>	<u>997,250</u>	<u>1,035,028</u>
FUNDS	13				
Unrestricted funds				99,478	88,297
Restricted funds				897,772	946,731
TOTAL FUNDS				<u>997,250</u>	<u>1,035,028</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 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 (REGISTERED NUMBER: 07031153)

BALANCE SHEET - continued
30 SEPTEMBER 2021

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 9 May 2022 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 2021

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).

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES - continued

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.

Creditors

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	-	125
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	1,102	1,456
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Hire of football pitches	7,403	9,703
Hire of community building	1,047	5,331
Grants	19,964	10,826
Warm hub income	90	742
Other income	4,180	113
	<u> </u>	<u> </u>
	<u>32,684</u>	<u>26,715</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5. CHARITABLE ACTIVITIES COSTS

Expenditure in the year ended 30 September 2021 from unrestricted funds

	Outdoor Activity £	Indoor Activity £
Rent of land	950	30
Insurance	821	619
Electricity	1,710	805
Gas	676	794
Telephone	256	256
Water	76	77
Cleaning	106	559
Maintenance of community building	1,104	1,297
Administration	153	153
Playscheme and other expenses	-	3,909
Astro Turf Pitch maintenance	2,054	-
Depreciation of plant and machinery	1,757	1,757
Corporate governance	622	622
	<u>10,285</u>	<u>10,878</u>

Expenditure in the year ended 30 September 2021 from restricted funds

	Other restricted funds £	Westfield Park lease £
Rent of land	20	-
Play Park maintenance	107	-
Christmas tree and lights festival	-	-
Warm Hub	1,599	-
Depreciation of short leasehold property	2,528	53,114
Depreciation of kitchen equipment	3,460	-
Depreciation of outdoor furniture	321	-
Depreciation of function room furniture	411	-
Depreciation of film club equipment	119	-
Depreciation of floodlight replacements	2,832	-
	<u>11,397</u>	<u>53,114</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	66,299	62,617
Independent examiner fees for independent examination of accounts	370	360
Independent examiner fees for accountancy services	<u>874</u>	<u>844</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

1 trustee (2020: 3) was reimbursed for expenditure on maintenance and supplies incurred on behalf of the charity amounting to £654 (2020: £2,077).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,797	3,650	6,447
Charitable activities			
Westfield Park activities	25,973	742	26,715
Other trading activities	-	125	125
Investment income	<u>1,456</u>	<u>-</u>	<u>1,456</u>
Total	30,226	4,517	34,743
EXPENDITURE ON			
Charitable activities			
Westfield Park activities	22,605	62,874	85,479
NET INCOME/(EXPENDITURE)	<u>7,621</u>	<u>(58,357)</u>	<u>(50,736)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	80,676	1,005,088	1,085,764

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>88,297</u>	<u>946,731</u>	<u>1,035,028</u>

9. EMPLOYEES

There were no employees for the year ended 30 September 2021 nor for the year ended 30 September 2020.

10. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
	<u> </u>	<u> </u>	<u> </u>
COST			
At 1 October 2020	1,390,433	34,302	1,424,735
Additions	<u>-</u>	<u>18,065</u>	<u>18,065</u>
At 30 September 2021	<u>1,390,433</u>	<u>52,367</u>	<u>1,442,800</u>
DEPRECIATION			
At 1 October 2020	479,557	20,684	500,241
Charge for year	<u>55,642</u>	<u>10,657</u>	<u>66,299</u>
At 30 September 2021	<u>535,199</u>	<u>31,341</u>	<u>566,540</u>
NET BOOK VALUE			
At 30 September 2021	<u>855,234</u>	<u>21,026</u>	<u>876,260</u>
At 30 September 2020	<u>910,876</u>	<u>13,618</u>	<u>924,494</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 2021

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	3,594	2,161
Other debtors	1,758	2,262
	<u>5,352</u>	<u>4,423</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued expenses	<u>1,653</u>	<u>2,879</u>

13. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	19,055	12,533	(12,352)	19,236
Designated Sinking Fund for Synthetic Turf Pitch	62,951	-	4,000	66,951
Designated Pitch and Building Maintenance fund	6,291	-	-	6,291
Designated Film Club Equipment	-	-	7,000	7,000
	<u>88,297</u>	<u>12,533</u>	<u>(1,352)</u>	<u>99,478</u>
Restricted funds				
Westfield Park	869,070	(53,114)	-	815,956
Play Garden	64,349	(2,976)	-	61,373
Christmas Tree and Lights Festival	586	-	-	586
Function Room Chairs	619	(411)	-	208
Kitchen Replacement	6,919	(3,460)	-	3,459
Warm Hub	1,727	2,101	-	3,828
Film Club Equipment	1,161	(119)	-	1,042
Floodlight Replacement	2,300	7,668	1,352	11,320
	<u>946,731</u>	<u>(50,311)</u>	<u>1,352</u>	<u>897,772</u>
TOTAL FUNDS	<u>1,035,028</u>	<u>(37,778)</u>	<u>-</u>	<u>997,250</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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	33,696	(21,163)	12,533
Restricted funds			
Westfield Park	-	(53,114)	(53,114)
Play Garden	-	(2,976)	(2,976)
Function Room Chairs	-	(411)	(411)
Kitchen Replacement	-	(3,460)	(3,460)
Warm Hub	3,700	(1,599)	2,101
Film Club Equipment	-	(119)	(119)
Floodlight Replacement	10,500	(2,832)	7,668
	<u>14,200</u>	<u>(64,511)</u>	<u>(50,311)</u>
TOTAL FUNDS	<u>47,896</u>	<u>(85,674)</u>	<u>(37,778)</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for 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	6,291	-	6,291
	<u>80,676</u>	<u>7,621</u>	<u>88,297</u>
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	-	2,300	2,300
	<u>1,005,088</u>	<u>(58,357)</u>	<u>946,731</u>
TOTAL FUNDS	<u><u>1,085,764</u></u>	<u><u>(50,736)</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 2021

13. MOVEMENT IN FUNDS - continued

Comparative 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	2,300	-	2,300
	<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 2021

13. MOVEMENT IN FUNDS - continued

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

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	11,434	20,154	(12,352)	19,236
Designated Sinking Fund for Synthetic Turf Pitch	62,951	-	4,000	66,951
Designated Pitch and Building Maintenance fund	6,291	-	-	6,291
Designated Film Club Equipment	-	-	7,000	7,000
	<u>80,676</u>	<u>20,154</u>	<u>(1,352)</u>	<u>99,478</u>
Restricted funds				
Westfield Park	922,184	(106,228)	-	815,956
Play Garden	68,841	(7,468)	-	61,373
Christmas Tree and Lights Festival	928	(342)	-	586
Function Room Chairs	1,030	(822)	-	208
Kitchen Replacement	10,379	(6,920)	-	3,459
Warm Hub	446	3,382	-	3,828
Film Club Equipment	1,280	(238)	-	1,042
Floodlight Replacement	-	9,968	1,352	11,320
	<u>1,005,088</u>	<u>(108,668)</u>	<u>1,352</u>	<u>897,772</u>
TOTAL FUNDS	<u>1,085,764</u>	<u>(88,514)</u>	<u>-</u>	<u>997,250</u>

LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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	63,922	(43,768)	20,154
Restricted funds			
Westfield Park	-	(106,228)	(106,228)
Play Garden	-	(7,468)	(7,468)
Christmas Tree and Lights Festival	125	(467)	(342)
Function Room Chairs	-	(822)	(822)
Kitchen Replacement	-	(6,920)	(6,920)
Warm Hub	5,792	(2,410)	3,382
Film Club Equipment	-	(238)	(238)
Floodlight Replacement	12,800	(2,832)	9,968
	<u>18,717</u>	<u>(127,385)</u>	<u>(108,668)</u>
TOTAL FUNDS	<u>82,639</u>	<u>(171,153)</u>	<u>(88,514)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021 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 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Current liabilities £	Total 2021 £	Total 2020 £
Unrestricted funds					
General fund	5,803	15,086	(1,653)	19,236	19,055
Designated funds					
Sinking Fund for Synthetic Turf Pitch	-	66,951	-	66,951	62,951
Pitch and Building Maintenance fund	-	6,291	-	6,291	6,291
Film Club Equipment	-	7,000	-	7,000	-
Total unrestricted funds	5,803	95,328	(1,653)	99,478	88,297
Restricted funds					
Westfield Park	815,956	-	-	815,956	869,070
Play Garden	39,279	22,094	-	61,373	64,349
Christmas Tree and Light Festival	-	586	-	586	586
Function Room Chairs	206	2	-	208	619
Kitchen Replacement	3,459	-	-	3,459	6,919
Warm Hub	-	3,828	-	3,828	1,727
Film Club Equipment	237	805	-	1,042	1,161
Floodlight Replacement	11,320	-	-	11,320	2,300
Total restricted funds	870,457	27,315	-	897,772	946,731
Total funds	876,260	122,643	(1,653)	997,250	1,035,028