

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST (REGISTERED NUMBER: 07031153)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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 2022. 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

What the Centre Offers

It gives me great pleasure to report on the progress of the Trust over the last year. I would like to start with a reminder of what the Centre offers:

- A Centre building which is available for hire and is effectively the village hall for Longhoughton.
- A floodlit Astro-turf pitch which is used for football matches and training.
- Two turf pitches which are used exclusively by our partners Longhoughton Rangers Football Club for their matches.
- A children's adventure play area.

Recovering from COVID.

Society is recovering from the COVID pandemic but many people are reluctant to join or re-join groups especially indoors. Over the year we have seen this gradually changing when user groups have come back to the Centre and started up their activities. With COVID still lingering it is still an issue but we are seeing more people taking part and gradually confidence is returning. We continue to provide sanitizing facilities for those who wish to use them.

New and Improved Facilities.

Many of our indoor existing activities have returned - Monday Matters; Loose Needles; Yoga; Pilates; Seated Exercise to Music; Indoor Bowling. Outdoors the 2022.23 season saw a full return of most teams to use the Astro-turf pitch. Many new activities have started, some encouraged by the receipt of promotional grants. In June 2022 the Queen's Jubilee celebration was held at the Centre and on the playing fields and this was a joint event with RAF Boulmer, Longhoughton Parish Council and the Centre. This is the first time that a showcase event of this sort has been held at the Centre and it was well attended with over 1,000 people. The Centre also acted as an Emergency Centre after Storm Arwen when some residents of the Parish were off electricity supply for over 14 days. The Centre provided warmth, refreshments, showers, and company for residents during this period.

During the year the Community Lunch started up again and although attendances were low at first they are beginning to recover to pre-COVID levels. Towards the end of the year negotiations were taking place with Sport England to put on new physical activities to encourage many people back to physical exercise. Also our partners Longhoughton Rangers Football Club had established a weekly social night which was open to anyone in the community. High quality audio visual and streaming were installed at the Centre during the year. It was used to stream a live international football match and several organisations have used it to for their annual meetings offering a face to face or an on-line alternative.

The streaming facilities depend upon high speed broadband and it was opportune that Alncom volunteered such a facility to the Centre. It has been installed and is very successful. There were a number of anomalies and restrictions with the Premises Licence that had existed since 2009. The Trustees/Directors decided to apply for the necessary changes to the licence including the facility to offer the sale of alcohol on wider times throughout each week and on a greater footprint within the Centre and grounds. This was approved. The on-line booking system has also been reviewed and a new system will be implemented in 2023.

Out-Reach Facilities.

The Trustees are very much aware that there are many people in the community who would benefit from out-reach services from the Centre. These are an objective for development and discussions have been held with Longhoughton Parish Council in their pursuit.

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**REPORT OF THE TRUSTEES
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Cost of Living and Energy Crisis.

The war in Ukraine and the worldwide energy crises have affected everyone especially people who are on low fixed incomes and people who are vulnerable due for health reasons. Towards the end of the year ways to help such residents were being compiled.

During the year the Centre faced its own crisis with escalating electricity prices from August 2022. The negotiation of a new contract coincided with a worsening situation in Ukraine which resulted in the costs to the Centre rising from £2,900 per annum to around £11,000 per annum. Whilst this was reduced by Government assistance to just over £8,000 per annum, it was an enormous increase which could not be met without an increase in hire charges. Hire charges were increased from September by 25% for indoor and all outdoor activities but existing indoor customers will not pay the increase until April 2023. This was the first increase since 2018.

Building and Site Maintenance

The Building and site facilities are now 13 years old and need regular maintenance. The front of the building was painted for the first time along with other renewals. The floodlights were swapped out for LEDs thanks to a grant from the Football Foundation and this has led to a significant reduction in electricity usage. Additionally a new external noticeboard was fitted. The children Adventure play area was in need of significant maintenance which was undertaken at a cost of over £3,000.

Astro-turf pitch

The Astro-turf pitch has also exceeded its expected lifespan. In 2022 the certification ran out for the pitch to be used for competitive matches. Negotiations were taking place with the Football Foundation for its eventual replacement and a quote for £137,424 had been obtained. The Trust had accumulated a sinking fund of £65,631 and although the Football Foundation was willing to give £25,000 this gave a funding deficit of £46,793. Applications to various funding bodies were quickly compiled and despatched but there was no guarantee that the replacement project was able to go-ahead. In view of this the Trustees took the decision to make some refurbishments to the existing pitch so that it could be recertified for competitive matches. This cost nearly £4,600 plus additional testing fees of £1,320 and consultancy fees of £1,200 which had to come out of the sinking which resulted in the funding gap widening to £54,000. It is hoped that funding can be raised for the 3G pitch to be completely replaced in 2023.

Medical Facilities

During the year Alnwick Medical Group (AMG) gave notice that it was to close the Longhoughton Surgery. Following a public meeting the Trustees put together a case for the Centre to be used for some medical facilities. This would fit in well with the desire for the Centre to be classed as a 'Community Hub' especially when the funding had been obtained for two changing rooms to be converted to a multi-purpose space. A meeting was held with AMG and they put on an influenza clinic in October at the Centre but nothing has transpired since even though there is a need for a medical centre in the village.

Marketing and Communication

Awareness of the Centre's purpose, facilities and activities is essential for its development in meeting the needs of the community. This has been hampered by not having someone responsible for marketing and communications and this has caused the other Trustees/Directors to take on this role when necessary. Despite this during the year the Centre issued a Newsletter and extensively used Facebook the Community Newsletter and noticeboards to advertise its activities.

Facilities for Young People

With Longhoughton being a rural village with no bus service to Alnwick after 6.00pm, young people are restricted to the facilities that are available in the village. Many of them consider that the facilities are very limited. This is an issue that cannot be solved in a short period of time and it is something that the Trustees/Directors will consider in relation to the development of the Community Hub. Over the last three years the Centre has put on facilities for young people during the summer holidays and this was repeated during the year with a grant from the Ballinger Trust. At the end of the year the Centre was also planning to use the Sport England funding to make the Astro turf pitch available to young people in the community between 11 and 16 years of age.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees and Volunteers and Contractors

I cannot praise enough the role that the Trustees/Directors take in running the Centre along with a large number of volunteers. The community is enriched by their selfless actions through the time and expertise that they all give. It is heartening to see both the Trustees/Directors and the volunteers giving of their time for the benefit of other people and the community. I would also like to thank our many contractors who carry out vital work at the Centre to keep it running efficiently and safely.

During the year four new people joined as Trustee/Directors and two existing Trustee/Directors stepped down.

Development Strategy 2022 - 2027

A development strategy has been compiled for the five year period 2022 to 2027. This reflects the need to try and understand the changing and volatile world that we live in and to try to plot a course that will ensure that the Trust remains viable both financially and operationally and we meet the changing needs of the people that we serve. This is not easy and involves talking to many stakeholders, strategic partners as well as understanding the changing needs of the people we serve. Climate change is of particular concern and whether we are doing sufficient to ensure that the Centre reduces its emissions to net zero and that the Centre is an exemplar for the community.

Development of the Community Hub

The Trustees/Directors strive to be an effective Community Hub but we have a long way to go. Nevertheless some very good meeting were held during the year with key people in organisations in Northumberland and Tyne and Wear who are giving the Centre good advice on making the Community Hub more effective. To achieve this the Trustees/Directors consider that more services have to be made available from the Centre including medical services, social services, Information services, outreach services including improved co-ordination with the RAF Beacon Centre in the provision of services for young people. These are significant challenges but already a positive relationship is being developed with Longhoughton Parish Council and the Centre will look out for opportunities to take this forward.

Solar Energy Project

The Centre has been working with the Rural Design Centre, the National Innovation Centre for Rural Enterprise and Community Action Northumberland to pursue an opportunity for it to become self-sufficient in energy. The Centre is one of 18 other similar village and church halls that are involved in this project to put solar panels on the roof of each Centre to run electricity into batteries for storage for it to be used to supply each building when needed. Any surplus will be sold off to the grid. This is an innovative project that has great promise for energy self-sufficiency and a reduction in energy costs. During the year the Centre building was assessed for feasibility for this scheme and the assessment is very positive.

Conversion of two changing Rooms to a Multi-Purpose Space

This project is to convert two unused double changing rooms to a usable space. The scheme was put together to better utilise the space for the benefit of users and the community. Once complete it will add a third usable space which will be half the size of the Function Room. Funding for the scheme was approved during the year by the Heritage Lottery following a detailed application including a quotation from a Builder. Once the funding was approved various consents and approvals have had to be obtained including planning permission. The Trustees/Directors expect this project to be implemented in 2023.

Fund Raising and Grants

The Trustees/Directors are very grateful to the following organisations that have provided grants and donations during the year:

- Heritage Lottery
- Sport England
- Longhoughton Co-op
- The Ballinger Trust
- Northumberland Communities Together.

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Summary

It has been a very challenging year. Emerging out of COVID was always going to be difficult but we have achieved it and we are beginning to pick up the momentum to achieve greater things for the community that we serve and our Stakeholders. I commend this report to you.

Adrian Hinchcliffe
Company Secretary and Trustee

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

Funding to maintain the Trust is largely gathered from the hire of our indoor and outdoor facilities.

The extensive use of the 3G outdoor pitch by our partner club, Longhoughton Rangers FC contributes a great deal to the charity's continued viability.

The Trust made an unrestricted fund surplus for this financial year of £2,246.

The net expenditure (loss), in respect of restricted funds as detailed in the Statement of Financial Activities, arises largely from the depreciation of the cost of the 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 (detailed as Northumberland Estates in the financial records). This does not affect the actual cash flow of the Trust.

Trust pricing policy and structure

Our charges for the 3G football pitch and the rooms in the Centre are reviewed constantly to ensure our rates:

- remain competitive and comparable with other similar facilities in the local area.
- generate sufficient funds to cover the day-to-day costs of the Centre and the pitch
- generate sufficient funds to enable the Trust to carry out future maintenance and major replacement of facilities (particularly the 3G football pitch).

Rates had not been changed since 2018 but greatly increased overheads, particularly energy costs, brought about a change of rates. However, because the Trust had some 'Covid recovery' funds available it was agreed that charges for long-standing, regular, indoor users would be delayed until 1 April 2023. 3G pitch charge changes were implemented from 1 September 2022. An additional change was the removal of peak and off-peak rates, a single 'flat rate' charge replacing them.

The revised pricing structure is as follows:

Facility	Hire cost per hour	(Regular user rate in brackets)
3G football pitch	£44	(£40)
Function Room	£15	(£12)
Meeting Room 1	£10	(£8)
Meeting Room 2	£9	(£7)

Regular users making a block booking of 3 months or more are offered reduced rates.

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An additional fee is payable for the use of the alcohol licence.

There are various special package rates for birthday parties, weddings, etc.

In recognition of the essential support given in obtaining the original funding for the Community Centre and its football pitches Longhoughton Rangers FC and RAF Boulmer are given specially discounted hire rates.

The two grass football pitches are maintained by Longhoughton Rangers FC and are for the exclusive use of the football club.

Reserves policy and going concern

The Trust maintains a designated sinking fund reserve established in order to secure the long term maintenance of the 3G football pitch. The Trust in connection with the Football Foundation have agreed that the pitch is now in need of replacement and as detailed elsewhere in this annual report this project will require in excess of £140,000. The existing sinking fund will be used and the Trust has submitted requests for financial support to the Football Foundation and various charitable trusts. Subject to there being sufficient funding the aim will be to refurbish the 3G facility during the 2023 close season.

The ongoing financial impact of Covid has meant that no funding has been allocated to the sinking fund this financial year. Despite the large increases in costs the Trusts aims to set aside sufficient funds each financial year to cover the next 3G pitch refurbishment (10-12 years). Longhoughton Rangers FC also plan to support the fund through the sale of advertising space on the 3G pitch fencing.

A small sinking fund is maintained to provide for works required to the fabric of the Centre. As with the 3G pitch no funds have been set aside this year.

The previously reported restricted fund for the provision of audio visual and streaming equipment has been utilised this year with the Trust adding substantial funds to bring this project to fruition.

A separate reserve fund is held to maintain the Childrens Play Area. This year has seen in excess of £3,000 used to carry out safety work recommended during the annual safety inspection carried out by the Royal Society for the Prevention of Accidents.

A new restricted Trust fund has been established in this financial year which will fund the conversion of two unused changing rooms. Heritage Lottery accepted the Trust's submission for funding and a grant of £31,500 was obtained. It is expected that the building work will be completed in 2023.

In addition to the various restricted and designated funds detailed above it is Trust policy to ensure that sufficient funds (free reserves) are available to maintain the day to day running costs of the Trust for a minimum of three months. The Trustees consider that there are adequate funds available to meet such expenditure. At 30 September 2022 the unrestricted general fund balance was £29,802 which represented net current assets of £13,156 and tangible fixed assets of £16,646.

The Trustees have reviewed the circumstances of the Trust and consider that despite greatly increased operating costs sufficient corrective changes to charges have been implemented, and there are adequate resources available to fund the Trusts activities into the foreseeable future.

Risk management

An assessment of the major strategic, business and operational risks which the charity faces has been carried out and a strategic development plan constructed so that necessary steps may be taken to mitigate future risks.

Staff

No staff are employed by the Trust.

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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.

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 E Phillips (from 03.06.15 to 03.04.23)
Mrs A Arscott (from 09.11.20 to 26.09.22)
Mr S Barrett (from 21.12.20)
Miss VI Kelly (from 08.03.21)
Mrs S Wanless (from 12.04.21 to 09.05.22)
Miss W Handley (from 09.05.22 to 03.01.23)
Mr A McDade (from 13.06.22)
Mr D Arscott (from 13.06.22)
Mr K Cochrane (from 13.06.22)
Mr G Downes (from 12.12.22)

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 **17 May 2023** and signed on its behalf by:

.....
S Barrett - 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 2022.

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: **19 May 2023**

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		358	34,720	35,078	14,110
Charitable activities	3				
Westfield Park activities		22,599	741	23,340	32,684
Investment income	2	1,378	-	1,378	1,102
Total		24,335	35,461	59,796	47,896
EXPENDITURE ON					
Charitable activities	4				
Westfield Park activities		22,089	69,586	91,675	85,674
NET INCOME/(EXPENDITURE)		2,246	(34,125)	(31,879)	(37,778)
RECONCILIATION OF FUNDS					
Total funds brought forward		99,478	897,772	997,250	1,035,028
TOTAL FUNDS CARRIED FORWARD		101,724	863,647	965,371	997,250

The notes form part of these financial statements

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST (REGISTERED NUMBER: 07031153)**

**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	16,646	808,926	825,572	876,260
CURRENT ASSETS					
Debtors	10	3,627	-	3,627	5,352
Cash at bank		87,495	54,721	142,216	117,291
		<u>91,122</u>	<u>54,721</u>	<u>145,843</u>	<u>122,643</u>
CREDITORS					
Amounts falling due within one year	11	(6,044)	-	(6,044)	(1,653)
NET CURRENT ASSETS		<u>85,078</u>	<u>54,721</u>	<u>139,799</u>	<u>120,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,724</u>	<u>863,647</u>	<u>965,371</u>	<u>997,250</u>
NET ASSETS		<u>101,724</u>	<u>863,647</u>	<u>965,371</u>	<u>997,250</u>
FUNDS	12				
Unrestricted funds				101,724	99,478
Restricted funds				863,647	897,772
TOTAL FUNDS				<u>965,371</u>	<u>997,250</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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 2022**

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 **17 May 2023** and were signed on its behalf by:

.....
S Barrett - Trustee

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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 and 10% 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
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES - continued

Creditors

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

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>1,378</u>	<u>1,102</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Hire of football pitches	11,411	7,403
Hire of community building	6,495	1,047
Grants	3,482	19,964
Warm hub income	741	90
Other income	1,211	4,180
	<u>23,340</u>	<u>32,684</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

4. CHARITABLE ACTIVITIES COSTS

Expenditure in the year ended 30 September 2022 from unrestricted funds

	Outdoor Activity £	Indoor Activity £
Rent of land	950	30
Insurance	819	617
Electricity	1,812	853
Gas	1,025	1,203
Telephone	477	477
Water	165	166
Cleaning	358	1,880
Maintenance of community building	645	757
Administration	423	423
Playscheme and other expenses	-	1,495
Astro Turf Pitch maintenance	2,780	-
Depreciation of plant and machinery	1,583	1,582
Corporate governance	784	785
	<u>11,821</u>	<u>10,268</u>

Expenditure in the year ended 30 September 2022 from restricted funds

	Other restricted funds £	Westfield Park lease £
Rent of land	20	-
Play Park maintenance	3,957	-
Warm Hub	3,181	-
Playscheme	92	-
Depreciation of short leasehold property	2,528	53,114
Depreciation of kitchen equipment	3,459	-
Depreciation of function room furniture	206	-
Depreciation of film club equipment	199	-
Depreciation of floodlight replacements	2,830	-
	<u>16,472</u>	<u>53,114</u>

5. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	65,501	66,299
Independent examiner fees for independent examination of accounts	465	370
Independent examiner fees for accountancy services	1,091	874
	<u><u>67,057</u></u>	<u><u>67,543</u></u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

4 trustees (2021: 1) were reimbursed for expenditure on maintenance and supplies incurred on behalf of the charity amounting to £1,902 (2021: £654).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	14,110	14,110
Charitable activities			
Westfield Park activities	32,594	90	32,684
Investment income	1,102	-	1,102
Total	<u>33,696</u>	<u>14,200</u>	<u>47,896</u>
EXPENDITURE ON			
Charitable activities			
Westfield Park activities	<u>21,163</u>	<u>64,511</u>	<u>85,674</u>
NET INCOME/(EXPENDITURE)	12,533	(50,311)	(37,778)
Transfers between funds	<u>(1,352)</u>	<u>1,352</u>	<u>-</u>
Net movement in funds	11,181	(48,959)	(37,778)
RECONCILIATION OF FUNDS			
Total funds brought forward	88,297	946,731	1,035,028
TOTAL FUNDS CARRIED FORWARD	<u><u>99,478</u></u>	<u><u>897,772</u></u>	<u><u>997,250</u></u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. EMPLOYEES

There were no employees for the year ended 30 September 2022 nor for the year ended 30 September 2021.

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2021	1,390,433	52,367	1,442,800
Additions	-	14,813	14,813
	<hr/>	<hr/>	<hr/>
At 30 September 2022	1,390,433	67,180	1,457,613
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2021	535,199	31,341	566,540
Charge for year	55,642	9,859	65,501
	<hr/>	<hr/>	<hr/>
At 30 September 2022	590,841	41,200	632,041
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2022	799,592	25,980	825,572
	<hr/>	<hr/>	<hr/>
At 30 September 2021	855,234	21,026	876,260
	<hr/>	<hr/>	<hr/>

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.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,703	3,594
Other debtors	1,924	1,758
	<hr/>	<hr/>
	3,627	5,352
	<hr/>	<hr/>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	1,983	1,653
Deferred income	4,061	-
	<u>6,044</u>	<u>1,653</u>

12. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	19,236	3,566	7,000	29,802
Designated Sinking Fund for Synthetic Turf Pitch	66,951	(1,320)	-	65,631
Designated Pitch and Building Maintenance fund	6,291	-	-	6,291
Designated Film Club Equipment	7,000	-	(7,000)	-
	<u>99,478</u>	<u>2,246</u>	<u>-</u>	<u>101,724</u>
Restricted funds				
Westfield Park	815,956	(53,114)	-	762,842
Play Garden	61,373	(6,505)	-	54,868
Christmas Tree and Lights Festival	586	-	(150)	436
Function Room Chairs	208	(208)	-	-
Kitchen Replacement	3,459	(3,459)	-	-
Warm Hub	3,828	(218)	150	3,760
Film Club Equipment	1,042	(199)	-	843
Floodlight Replacement	11,320	(2,830)	-	8,490
Changing Room Alterations	-	31,500	-	31,500
Ballinger Trust for Summer Playscheme	-	908	-	908
	<u>897,772</u>	<u>(34,125)</u>	<u>-</u>	<u>863,647</u>
TOTAL FUNDS	<u>997,250</u>	<u>(31,879)</u>	<u>-</u>	<u>965,371</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

12. 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	24,335	(20,769)	3,566
Designated Sinking Fund for Synthetic Turf Pitch	-	(1,320)	(1,320)
	<u>24,335</u>	<u>(22,089)</u>	<u>2,246</u>
Restricted funds			
Westfield Park	-	(53,114)	(53,114)
Play Garden	-	(6,505)	(6,505)
Function Room Chairs	-	(208)	(208)
Kitchen Replacement	-	(3,459)	(3,459)
Warm Hub	2,961	(3,179)	(218)
Film Club Equipment	-	(199)	(199)
Floodlight Replacement	-	(2,830)	(2,830)
Changing Room Alterations	31,500	-	31,500
Ballinger Trust for Summer Playscheme	1,000	(92)	908
	<u>35,461</u>	<u>(69,586)</u>	<u>(34,125)</u>
TOTAL FUNDS	<u><u>59,796</u></u>	<u><u>(91,675)</u></u>	<u><u>(31,879)</u></u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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 2022**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022 other than the trustee reimbursements disclosed in note 6.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Current liabilities £	Total 2022 £	Total 2021 £
Unrestricted funds					
General fund	16,646	19,200	(6,044)	29,802	19,236
Designated funds					
Sinking Fund for Synthetic Turf Pitch	-	65,631	-	65,631	66,951
Pitch and Building Maintenance fund	-	6,291	-	6,291	6,291
Film Club Equipment	-	-	-	-	7,000
Total unrestricted funds	16,646	91,122	(6,044)	101,724	99,478
Restricted funds					
Westfield Park	762,842	-	-	762,842	815,956
Play Garden	36,751	18,117	-	54,868	61,373
Christmas Tree and Light Festival	-	436	-	436	586
Function Room Chairs	-	-	-	-	208
Kitchen Replacement	-	-	-	-	3,459
Warm Hub	-	3,760	-	3,760	3,828
Film Club Equipment	843	-	-	843	1,042
Floodlight Replacement	8,490	-	-	8,490	11,320
Changing Room Alterations	-	31,500	-	31,500	-
Ballinger Trust for Summer Playscheme	-	908	-	908	-
Total restricted funds	808,926	54,721	-	863,647	897,772
Total funds	825,572	145,843	(6,044)	965,371	997,250