

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

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023**  
**FOR**  
**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE**  
**TRUST**

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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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 2023. 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**

The year to 30 September 2023 has been one of change and associated consolidation. I am pleased to report on the progress of the Trust for that period.

Firstly, a reminder of what the Longhoughton Community and Sports 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 (LRFC) for their matches.
- A children's adventure play area.

Key themes, expanded upon later in this report, include the following:

**Trust organisation and finances**

- o An increase in hire fees
- o The transition to a new bookings-related software system
- o Progress towards funding the replacement of the 3G Astroturf surface

**Maintenance to preserve the building and facilities**

- o The establishment of a costed list of essential building maintenance for budgeting purposes
- o Further repairs to Playground equipment to maintain a safe children's play area

**Community Events**

- o King's Coronation celebration event
- o Live music community event

**Environmental and energy efficiency initiatives**

- o Progress towards implementation of a substantial solar energy project
- o Implementation of remote control for the Astroturf floodlights

**Completion of key projects from earlier years**

- o Conversion of two changing Rooms to a Multi-Purpose Space
- o Updated site signage

**Trust organisation and finances**

The Board has adopted a cohesive team approach with each member providing positive contribution at a level commensurate with their other life commitments. Each Trustee is thanked for their input and dedication.

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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Thanked too is the continued input from a superb collection of volunteers and hirers: the Trust is blessed to be supported by both. Our hirers continue to put the Centre to good use, provide helpful feedback and assistance and pay hire fees very promptly. Volunteers continue to offer their time to fulfil a variety of valuable tasks such as opening/closing the Centre, organising Community events, helping to run the booking system to name but a few. The Trust is grateful to all volunteers for their input.

Against a backdrop of dramatically increased UK inflation, the Trust saw all its key input costs rising accordingly. Faced with increases in its costs, the Trust reluctantly implemented its own increase in hire fees as mentioned in last year's annual report.

In April 2023 the Trust moved to a new booking software system, Lemon. This has proved to be an excellent system with good functionality and strong user support. Bookings cover is now provided by a small team of Trustees and volunteers.

A long-standing financial problem has been to amass sufficient funding to cover a long-overdue resurfacing of the 3G Astro turf pitch. Control of our own finances has allowed the Trust to increase its own contribution to the sinking fund (compared with previous years), but externally assisted fundraising has yielded little success. Increased UK inflation has also 'moved the goalposts' and a significant funding gap remains. Thankfully, pitch recertification following a significant repair has bought some time. This remains a priority item for the Trust.

**Maintenance to preserve the building and facilities**

A comprehensive list of building and site maintenance has been created to help manage, plan and budget activities. Items varied between small 'niggles' to much larger, and more expensive, ones. Examples include: persistent issues with roller shutters, worn out and flaking external painting, tired external décor, playground repairs and roofing repairs. Following a prioritisation exercise, a costed programme of activities was included in the budget for 2023-24.

Notwithstanding that playground repairs were undertaken in June 2023 to restore worn and broken play area equipment to original intent, additional repairs to older equipment can reasonably be foreseen in the years to come.

**Community Events**

Organised with the help of Longhoughton Parish Council, RAF Boulmer and LRFC, the Trust held a King's Coronation celebration event at the Longhoughton Community and Sports Centre which was widely enjoyed by the whole community.

Additionally, the Trust offered a live-music community event in June 2023 which was very well received.

Funding of £4,061 was received from Sport England aimed at getting people back in to physical activities after COVID. This enabled the Trust to put on a range of activities for residents to try out. These included Yoga, Seated Exercise, Indoor Bowling, High Intensity Training, Tai Chi and five a side football. In the case of five a side football the funding enabled the Trust to open up the Astro-turf pitch for young people between the ages of 11 and 16 for a weekly kick-about session supervised by a qualified coach.

Utilising funding from the Ballinger Trust, the Trust was able to offer free children's activities during the summer school holidays. These were well attended and appreciated by many. The Trust offers heartfelt thanks to the volunteers who brought this about.

The Trust plans to offer more community events in the future, including a volunteer-led extended Warm Hub 'Winter Warmer' offering of free soup and refreshments on Thursday lunchtimes throughout the winter.

**Environmental and energy efficiency initiatives**

To assist with meeting the increase in energy prices Community Action Northumberland awarded the Trust a grant of £1,200 to cover the electricity costs in putting on Warm-Hub activities. This was very gladly received.

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The Trust has agreed in principle to participate in a community cooperative solar energy project which will see a substantial number of solar photovoltaic (PV) panels installed on the south-facing roof along with a battery storage system. The project would potentially provide the Trust with a 20-year fixed price deal for electricity making the Trust almost self-sufficient with respect to its electricity usage. Capital outlay (and equipment ownership) is provided by the cooperative.

Interest in principle is the first step (without commitment) along a long and complicated sequence of activities including: joining the energy cooperative, the extension of our primary lease with Northumberland Estates, the negotiation of a sub-lease with the cooperative for the equipment and roof space, a power purchase agreement and structural adequacy considerations relating to the building's roof. These will be key Trust activities for next year.

The Trust completed a switch to remote App-controlled 3G AstroTurf floodlights in September 2023. This allows the floodlights to be controlled remotely to correspond with booked sessions without having physically to be present at the Centre. There should be a consequent reduction in wasted electricity, particularly for gaps between bookings or for late cancellations.

**Completion of key projects from earlier years**

The Trust completed the conversion of two (unused) changing rooms to a multi-purpose bookable space. Additional work will be required, however, to 'soften' the room to reduce the significant echo from the painted plasterboard walls.

August 2023 saw the installation of new site signage to replace worn and rusty signs with those bearing the new Trust logo. This closed a long-standing Trust action.

**Summary**

It has been a year of some flux, but the Trust has taken actions to remain on a firm footing. The year ahead poses a number of challenges and opportunities for the Trust to further its charitable objectives. I consider it to be well placed to meet those challenges and opportunities.

Jeremy Pickard  
Acting Chair

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 £8,601.

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 annually 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).

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The rate of inflation in the economy and particularly the continuing level of energy costs caused the Trustees to introduce an increase in hire charges from 1st January 2024.

The revised pricing structure per hour is as follows:

(Regular user rates per hour for block bookings 3 months in advance are shown in brackets)

3G football pitch £46 (£42)

Function Room £17 (£14)

Meeting Room 1 £12 (£10)

Meeting Room 2 £10 (£8)

Meeting Room 3 £12 (£10)

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, has 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 £160,000. The existing sinking fund will be used and the Trust has submitted requests for financial support to the Football Foundation and various charitable trusts. The Garfield Weston charity has offered £10,000 which is very welcome. Subject to there being sufficient funding the aim will be to refurbish the 3G facility during the 2025 close season.

Due to an improving financial situation the Trustees have made an addition to the sinking fund this year. 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 and a separate reserve fund is held to maintain the Children's Play Area.

During the year the project to convert two unused changing rooms into a usable space was completed. This was paid for by a Heritage Lottery grant of £45,100 which was gratefully received.

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 2023 the unrestricted general fund had net current assets of £21,820 consisting of cash at bank of £18,556 plus debtors of £4,680 less creditors of £1,416.

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 (REGISTERED NUMBER: 07031153)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**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**

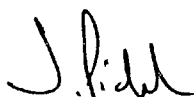
Mr AW Hinchcliffe (from 11.01.16)  
Mrs E Phillips (from 03.06.15 to 03.04.23)  
Mr S Barrett (from 21.12.20)  
Miss VI Kelly (from 08.03.21)  
Miss W Handley (from 09.05.22 to 03.01.23)  
Mr A McDade (from 13.06.22 to 05.10.23)  
Mr D Arscott (from 13.06.22)  
Mr K Cochrane (from 13.06.22)  
Mrs V Chapman (from 17.05.23)  
Mr M Pritchard (from 17.05.23)  
Mr Guy Downes (from 12.12.22 to 05.10.23)  
Mr J Pickard (from 17.05.23)

**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 .....9/5/2024..... and signed on its behalf by:



.....  
J Pickard - Trustee

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

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**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 2023.

**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: 30/5/2024



**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,132	31,460	32,592	35,078
<b>Charitable activities</b>	3				
Westfield Park activities		36,171	546	36,717	23,340
Investment income	2	2,547	-	2,547	1,378
<b>Total</b>		<u>39,850</u>	<u>32,006</u>	<u>71,856</u>	<u>59,796</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Westfield Park activities		31,249	68,987	100,236	91,675
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,601</b>	<b>(36,981)</b>	<b>(28,380)</b>	<b>(31,879)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		101,724	863,647	965,371	997,250
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>110,325</u></u>	<u><u>826,666</u></u>	<u><u>936,991</u></u>	<u><u>965,371</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET  
30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	13,482	784,631	798,113	825,572
<b>CURRENT ASSETS</b>					
Debtors	10	4,680	-	4,680	3,627
Cash at bank		93,579	42,035	135,614	142,216
		<u>98,259</u>	<u>42,035</u>	<u>140,294</u>	<u>145,843</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(1,416)	-	(1,416)	(6,044)
<b>NET CURRENT ASSETS</b>		<u>96,843</u>	<u>42,035</u>	<u>138,878</u>	<u>139,799</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>110,325</u>	<u>826,666</u>	<u>936,991</u>	<u>965,371</u>
<b>NET ASSETS</b>		<u>110,325</u>	<u>826,666</u>	<u>936,991</u>	<u>965,371</u>
<b>FUNDS</b>	12				
Unrestricted funds				110,325	101,724
Restricted funds				826,666	863,647
<b>TOTAL FUNDS</b>				<u>936,991</u>	<u>965,371</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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 2023

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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 .....9/5/2024..... and were signed on its behalf by:

  
.....  
J Pickard - 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 2023**

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**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  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1. ACCOUNTING POLICIES - continued**

**Creditors**

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

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>2,547</u>	<u>1,378</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Hire of football pitches	23,080	11,411
Hire of community building	8,711	6,495
Grants	895	3,482
Warm hub income	546	741
Other income	3,485	1,211
	<u>36,717</u>	<u>23,340</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**4. CHARITABLE ACTIVITIES COSTS**

**Expenditure in the year ended 30 September 2023 from unrestricted funds**

	<b>Outdoor Activity £</b>	<b>Indoor Activity £</b>
Rent of land	950	30
Insurance	880	664
Electricity	5,406	2,544
Gas	602	707
Telephone	(27)	(27)
Water	226	226
Cleaning	377	1,978
Maintenance of community building	1,333	1,565
Administration	702	702
Playscheme and other expenses	-	2,220
Astroturf Pitch maintenance	7,360	-
Depreciation of plant and machinery	1,582	1,582
Corporate governance	1,387	1,387
Warm Hub contribution to energy costs	-	(1,200)
Sport England contribution to energy and hire charges	(690)	(1,217)
	<u>20,088</u>	<u>11,161</u>

**Expenditure in the year ended 30 September 2023 from restricted funds**

	<b>Other restricted funds £</b>	<b>Westfield Park lease £</b>
Rent of land	20	-
Play Area maintenance	15	-
Warm Hub	2,199	-
Playscheme	1,567	-
Sport England grant	4,060	-
Depreciation of short leasehold property	4,984	53,114
Depreciation of film club equipment	198	-
Depreciation of floodlight replacements	2,830	-
	<u>15,873</u>	<u>53,114</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**5. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Depreciation - owned assets	64,290	65,501
Independent examiner fees for independent examination of accounts	462	465
Independent examiner fees for accountancy services	<u>1,085</u>	<u>1,091</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

5 trustees (2022:4) were reimbursed for expenditure on maintenance and supplies incurred on behalf of the charity amounting to £3,932 (2022: £1,902).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	358	34,720	35,078
<b>Charitable activities</b>			
Westfield Park activities	22,599	741	23,340
Investment income	<u>1,378</u>	<u>-</u>	<u>1,378</u>
<b>Total</b>	<u>24,335</u>	<u>35,461</u>	<u>59,796</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Westfield Park activities	<u>22,089</u>	<u>69,586</u>	<u>91,675</u>
<b>NET INCOME/(EXPENDITURE)</b>	2,246	(34,125)	(31,879)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	99,478	897,772	997,250
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>101,724</u>	<u>863,647</u>	<u>965,371</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**8. EMPLOYEES**

There were no employees for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**9. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 October 2022	1,390,433	67,180	1,457,613
Additions	36,831	-	36,831
	<u>1,427,264</u>	<u>67,180</u>	<u>1,494,444</u>
At 30 September 2023			
	<u>1,427,264</u>	<u>67,180</u>	<u>1,494,444</u>
<b>DEPRECIATION</b>			
At 1 October 2022	590,841	41,200	632,041
Charge for year	58,098	6,192	64,290
	<u>648,939</u>	<u>47,392</u>	<u>696,331</u>
At 30 September 2023			
	<u>648,939</u>	<u>47,392</u>	<u>696,331</u>
<b>NET BOOK VALUE</b>			
At 30 September 2023	<u>778,325</u>	<u>19,788</u>	<u>798,113</u>
At 30 September 2022	<u>799,592</u>	<u>25,980</u>	<u>825,572</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.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	2,650	1,703
Other debtors	2,030	1,924
	<u>4,680</u>	<u>3,627</u>



**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Accrued expenses	1,416	1,983
Deferred income	-	4,061
	<u>1,416</u>	<u>6,044</u>

**12. MOVEMENT IN FUNDS**

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
<b>Unrestricted funds</b>				
General fund	29,802	14,207	(8,707)	35,302
Designated Sinking Fund for Astroturf Pitch	65,631	(4,608)	8,000	69,023
Designated Building Maintenance fund	6,291	(998)	707	6,000
	<u>101,724</u>	<u>8,601</u>	<u>-</u>	<u>110,325</u>
<b>Restricted funds</b>				
Westfield Park	762,842	(53,114)	-	709,728
Play Area	54,868	(2,563)	-	52,305
Christmas Tree and Lights Festival	436	-	(436)	-
Warm Hub	3,760	947	436	5,143
Film Club Equipment	843	(198)	-	645
Floodlight Replacement	8,490	(2,830)	-	5,660
Changing Room Alterations	31,500	11,144	-	42,644
Ballinger Trust for Summer Playscheme	908	(368)	-	540
Sport England grant	-	1	-	1
Astroturf Pitch Renewal	-	10,000	-	10,000
	<u>863,647</u>	<u>(36,981)</u>	<u>-</u>	<u>826,666</u>
<b>TOTAL FUNDS</b>	<u>965,371</u>	<u>(28,380)</u>	<u>-</u>	<u>936,991</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,850	(25,643)	14,207
Designated Sinking Fund for Astroturf Pitch	-	(4,608)	(4,608)
Designated Building Maintenance fund	-	(998)	(998)
	<u>39,850</u>	<u>(31,249)</u>	<u>8,601</u>
<b>Restricted funds</b>			
Westfield Park	-	(53,114)	(53,114)
Play Area	-	(2,563)	(2,563)
Warm Hub	3,146	(2,199)	947
Film Club Equipment	-	(198)	(198)
Floodlight Replacement	-	(2,830)	(2,830)
Changing Room Alterations	13,600	(2,456)	11,144
Ballinger Trust for Summer Playscheme	1,199	(1,567)	(368)
Sport England grant	4,061	(4,060)	1
Astroturf Pitch Renewal	10,000	-	10,000
	<u>32,006</u>	<u>(68,987)</u>	<u>(36,981)</u>
<b>TOTAL FUNDS</b>	<u>71,856</u>	<u>(100,236)</u>	<u>(28,380)</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
<b>Unrestricted funds</b>				
General fund	19,236	3,566	7,000	29,802
Designated Sinking Fund for Astro turf Pitch	66,951	(1,320)	-	65,631
Designated 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>
<b>Restricted funds</b>				
Westfield Park	815,956	(53,114)	-	762,842
Play Area	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>
<b>TOTAL FUNDS</b>	<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 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,335	(20,769)	3,566
Designated Sinking Fund for AstroTurf Pitch	-	(1,320)	(1,320)
	<u>24,335</u>	<u>(22,089)</u>	<u>2,246</u>
<b>Restricted funds</b>			
Westfield Park	-	(53,114)	(53,114)
Play Area	-	(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>
<b>TOTAL FUNDS</b>	<u><u>59,796</u></u>	<u><u>(91,675)</u></u>	<u><u>(31,879)</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023 other than the trustee reimbursements disclosed in note 6.

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Fixed assets £</b>	<b>Current assets £</b>	<b>Current liabilities £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Unrestricted funds</b>					
General fund	13,482	23,236	(1,416)	35,302	29,802
<b>Designated funds</b>					
Sinking Fund for Astroturf Pitch	-	69,023	-	69,023	65,631
Building Maintenance fund	-	6,000	-	6,000	6,291
<b>Total unrestricted funds</b>	<u>13,482</u>	<u>98,259</u>	<u>(1,416)</u>	<u>110,325</u>	<u>101,724</u>
<b>Restricted funds</b>					
Westfield Park	709,728	-	-	709,728	762,842
Play Area	34,223	18,082	-	52,305	54,868
Christmas Tree and Light Festival	-	-	-	-	436
Warm Hub	-	5,143	-	5,143	3,760
Film Club Equipment	645	-	-	645	843
Floodlight Replacement	5,660	-	-	5,660	8,490
Changing Room Alterations	34,375	8,269	-	42,644	31,500
Ballinger Trust for Summer Playscheme	-	540	-	540	908
Sport England grant	-	1	-	1	-
Astroturf Pitch Renewal	-	10,000	-	10,000	-
<b>Total restricted funds</b>	<u>784,631</u>	<u>42,035</u>	<u>-</u>	<u>826,666</u>	<u>863,647</u>
<b>Total funds</b>	<u><u>798,113</u></u>	<u><u>140,294</u></u>	<u><u>(1,416)</u></u>	<u><u>936,991</u></u>	<u><u>965,371</u></u>