

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024**

FOR

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

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FOR THE YEAR ENDED 30 SEPTEMBER 2024

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**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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 2024. 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 pleased to report on the progress of the Trust for the year to 30 September 2024.

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, Community Centre management and finances

- o Extension of site lease
- o Efforts to improve Centre utilisation
- o Cost reduction measures
- o Progress towards funding the replacement of the 3G Astroturf surface

Site safety and maintenance to preserve the building and facilities

- o Professional Fire and Legionella risk assessments
- o Further repairs to Playground equipment to maintain a safe children's play area

Community Involvement

- o Prescription pickup service
- o Closer ties with RAF
- o Closer ties with local community organisations
- o Community Summer fete
- o Live music community event

Environmental and energy efficiency

- o Installation of solar photovoltaic (PV) panels and associated battery storage
- o Other energy efficiency measures

Trust organisation, Community Centre management and finances

The Trust remains indebted to its volunteer Trustees and operational volunteers for their efforts in keeping the Community and Sports Centre operating and serving our community. Thanks are once again given to our regular hirers for their continued support.

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

In relation to this year's achievements, the Trust has been successful in extending its site lease with Northumberland Estates by 20 years (until 2058). This was a necessary step in relation to the solar PV installation and provides long-term electricity cost stability.

Bookings are managed within our Lemon booking software, administered by a small team of Trustees and volunteers. The system is working well.

An audit in May 2024 confirmed the Trust's Action with Communities in Rural England (ACRE) Hallmark III accreditation. ACRE's Hallmark is a quality standards scheme for village halls and III, the highest level of certification, is an external recognition that the Community and Sports Centre is well run.

A key drive for the Trust has been to improve utilisation of the Community Centre. In this way the significant overheads can be spread more widely, decreasing the necessity for price increases. The previously underused Meeting Room 2 is to be re-styled as a Community Wellbeing room where local therapy providers will be able to offer their services.

Alongside improving Centre utilisation has been a drive to reduce costs. Examples include:

- A telephony contract has been replaced with a digital system, that also usefully offers voicemail that is remotely accessible to booking team members. This reduced the annual costs by more than £800.
- Combining three separate fire safety contracts has also yielded annual savings of more than £500.

Resurfacing of the 3G Astroturf pitch continues to evade the Trust due to a significant gap between the value of the accumulated sinking fund and the projected cost of the works. A bid for funding via NAAFI was not successful, but a different RAF application has been made. If successful, this would make a material difference to the likelihood of being able to resurface before the certification expires in May 2026.

Site safety and maintenance to preserve the building and facilities

To support compliance with its statutory obligations, the Trust commissioned professional risk assessments for both Fire Safety and Legionella Safety.

Professional repairs were again undertaken to the ageing playground equipment. Of the 11 playground installations, 4 have now seen significant repairs in the last 3 years. One further item needs major refurbishment within the coming year, but the work is considered to be possible 'in house'.

Community Involvement

Longhoughton Parish Council, RAF Boulmer and the Trust jointly organised a Summer Fete on one of the playing fields which was widely enjoyed by the whole community.

The Trust funded the use of the 3G pitch for a weekly Friday evening kick-about session, supervised by a qualified coach, for young people between the ages of 11 and 16. From September 2024 the RAF have taken over the funding.

The Trust and the Parish Council continued to offer a volunteer-led, free Warm Hub event including soup and refreshments on Thursday lunchtimes throughout the winter.

Extensive work via the Parish Council resulted in a twice-weekly prescription pick up service from the Community Centre for Longhoughton residents. It is intended that this service be complemented next year with drop-in NHS Health checks.

The Trust provided a live-music community event in June 2024 along with numerous other social events.

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Environmental and energy efficiency initiatives

September 2024 saw the commissioning of a 32kWp solar PV and batteries installation. The installation is owned and maintained by Northumberland Community Energy Limited (NCEL) under a sub-lease from the Trust. This installation provides long-term price stability for most of the Trust's electricity demand (20 years at 15p/kWh for energy provided direct from PVs or from the associated batteries).

The Trust continues to pursue ever-greater energy efficiency and environmentally friendly actions. An external energy audit is planned, and the Trust is supporting an initiative from the Longhoughton Community Gardeners for a Community Orchard in the Centre's grounds.

Summary

I am pleased that the Trust has achieved so many of its key objectives this year and is well placed for further progress in the year to come.

Jeremy Pickard
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 Astro-turf outdoor pitch by our partner club, Longhoughton Rangers FC, contributes a great deal to the charity's continued viability along with the income from hiring out the indoor accommodation. The Trust made an unrestricted surplus from the trading activities for this financial year of £10,825.

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 Astro-turf 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 Astro-turf football pitch and the community building.

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)

Astro-turf football pitch £46 (£42)

Function Room £17 (£14)

Meeting Room 1 £12 (£10)

Meeting Room 2 £10 (£8)

Meeting Room 3 £12 (£10)

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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 Astro-turf 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 given £10,000 which is very welcome. Subject to there being sufficient funding the aim will be to refurbish the Astro-turf facility during the 2025 close season.

Due to an improving financial situation the Trustees have made an addition of £8,500 to the sinking fund this year. Longhoughton Rangers FC plan to support the fund through the sale of advertising space on the Astro-turf 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. The site is now ten years old and is in need of significant repairs to the building and the Children's Play area.

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 2024 the unrestricted general fund had net current assets of £29,645 after taking into account debtors of £5,469 and creditors of £1,894.

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 earlier in 2024, and there are adequate resources available to fund the Trusts activities but it is likely that increases in hire charges will be necessary during the financial year 2024/25.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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)
Mr S Barrett (from 21.12.20)
Miss VI Kelly (from 08.03.21)
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 to 09.07.24))
Mrs V Chapman (from 17.05.23)
Mr M Pritchard (from 17.05.23 to 02.12.24))
Mr Guy Downes (from 12.12.22 to 05.10.23)
Mr J Pickard (from 17.05.23)
Mr S Hastings (from 22.07.24)

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 22 MAY 2025 and signed on its behalf by:



J Pickard - 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 2024.

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: 26 June 2025

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		831	1,901	2,732	32,592
Charitable activities	3				
Westfield Park activities		39,827	383	40,210	36,717
Investment income	2	4,937	-	4,937	2,547
Total		45,595	2,284	47,879	71,856
EXPENDITURE ON					
Charitable activities	4				
Westfield Park activities		34,770	27,935	62,705	100,236
NET INCOME/(EXPENDITURE)		10,825	(25,651)	(14,826)	(28,380)
Transfers between funds	13	2,734	(2,734)	-	-
Net movement in funds		13,559	(28,385)	(14,826)	(28,380)
RECONCILIATION OF FUNDS					
Total funds brought forward		110,325	826,666	936,991	965,371
TOTAL FUNDS CARRIED FORWARD		123,884	798,281	922,165	936,991

The notes form part of these financial statements

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**BALANCE SHEET
30 SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	10,585	768,259	778,844	798,113
CURRENT ASSETS					
Stocks	10	515	-	515	-
Debtors	11	5,469	-	5,469	4,680
Cash at bank and in hand		109,209	30,022	139,231	135,614
		<u>115,193</u>	<u>30,022</u>	<u>145,215</u>	<u>140,294</u>
CREDITORS					
Amounts falling due within one year	12	(1,894)	-	(1,894)	(1,416)
NET CURRENT ASSETS		<u>113,299</u>	<u>30,022</u>	<u>143,321</u>	<u>138,878</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>123,884</u>	<u>798,281</u>	<u>922,165</u>	<u>936,991</u>
NET ASSETS		<u>123,884</u>	<u>798,281</u>	<u>922,165</u>	<u>936,991</u>
FUNDS	13				
Unrestricted funds				123,884	110,325
Restricted funds				798,281	826,666
TOTAL FUNDS				<u>922,165</u>	<u>936,991</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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 2024

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 22 MAY 2025 and were signed on its behalf by:

J. Pickard
J Pickard - Trustee

The notes form part of these financial statements

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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 was originally for 30 years but in August 2024 the lease was extended to 31 December 2058.

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	4,937	2,547

3. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Hire of football pitches	20,803	23,080
Hire of community building	12,323	8,711
Grants	963	895
Warm hub income	383	546
Other income	5,738	3,485
	<u>40,210</u>	<u>36,717</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. CHARITABLE ACTIVITIES COSTS

Expenditure in the year ended 30 September 2024 from unrestricted funds

	Outdoor Activity £	Indoor Activity £
Rent of land	950	30
Insurance	1,002	756
Electricity	5,071	2,386
Gas	1,281	1,503
Telephone	432	432
Water	430	430
Cleaning	336	1,766
Maintenance of community building	2,840	3,334
Playscheme and other expenses	-	5,603
Administration	455	455
Astroturf Pitch maintenance	1,788	-
Warm Hub contribution to energy costs	-	(1,200)
Depreciation of plant and machinery	1,448	1,448
Corporate governance	897	897
	<u>16,930</u>	<u>17,840</u>

Expenditure in the year ended 30 September 2024 from restricted funds

	Other restricted funds £	Westfield Park lease £
Rent of land	20	-
Play Area maintenance	138	-
Warm Hub	2,369	-
Depreciation of short leasehold property	2,220	20,278
Depreciation of film club equipment	80	-
Depreciation of floodlight replacements	2,830	-
	<u>7,657</u>	<u>20,278</u>

5. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	28,305	64,290
Independent examiner fees for independent examination of accounts	529	462
Independent examiner fees for accountancy services	<u>1,230</u>	<u>1,085</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

7 trustees (2023:5) were reimbursed for expenditure on maintenance and supplies incurred on behalf of the charity amounting to £4,336 (2023: £3,932).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,132	31,460	32,592
Charitable activities			
Westfield Park activities	36,171	546	36,717
Investment income	2,547	-	2,547
Total	39,850	32,006	71,856
EXPENDITURE ON			
Charitable activities			
Westfield Park activities	31,249	68,987	100,236
NET INCOME/(EXPENDITURE)	8,601	(36,981)	(28,380)
RECONCILIATION OF FUNDS			
Total funds brought forward	101,724	863,647	965,371
TOTAL FUNDS CARRIED FORWARD	110,325	826,666	936,991

8. EMPLOYEES

There were no employees for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2023	1,427,264	67,180	1,494,444
Additions	9,036	-	9,036
At 30 September 2024	1,436,300	67,180	1,503,480
DEPRECIATION			
At 1 October 2023	648,939	47,392	696,331
Charge for year	22,498	5,807	28,305
At 30 September 2024	671,437	53,199	724,636
NET BOOK VALUE			
At 30 September 2024	764,863	13,981	778,844
At 30 September 2023	778,325	19,788	798,113

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. STOCKS

	2024 £	2023 £
Stocks	515	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,108	2,650
Other debtors	2,361	2,030
	5,469	4,680

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	<u>1,894</u>	<u>1,416</u>

13. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	35,302	10,695	(5,767)	40,230
Designated Sinking Fund for Astro turf Pitch	69,023	-	8,500	77,523
Designated Building Maintenance fund	6,000	-	-	6,000
Designated Summer Fete (table hire) fund	-	130	1	131
	<u>110,325</u>	<u>10,825</u>	<u>2,734</u>	<u>123,884</u>
Restricted funds				
Westfield Park	709,728	(20,278)	-	689,450
Play Area	52,305	(1,136)	-	51,169
Warm Hub	5,143	(85)	(3,500)	1,558
Film Club Equipment	645	(80)	-	565
Floodlight Replacement	5,660	(2,830)	-	2,830
Changing Room Alterations	42,644	(1,242)	767	42,169
Ballinger Trust for Summer Playscheme	540	-	-	540
Sport England grant	1	-	(1)	-
Astro turf Pitch Renewal	10,000	-	-	10,000
	<u>826,666</u>	<u>(25,651)</u>	<u>(2,734)</u>	<u>798,281</u>
TOTAL FUNDS	<u>936,991</u>	<u>(14,826)</u>	<u>-</u>	<u>922,165</u>

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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	45,465	(34,770)	10,695
Designated Summer Fete (table hire) fund	130	-	130
	<u>45,595</u>	<u>(34,770)</u>	<u>10,825</u>
Restricted funds			
Westfield Park	-	(20,278)	(20,278)
Play Area	-	(1,136)	(1,136)
Warm Hub	2,284	(2,369)	(85)
Film Club Equipment	-	(80)	(80)
Floodlight Replacement	-	(2,830)	(2,830)
Changing Room Alterations	-	(1,242)	(1,242)
	<u>2,284</u>	<u>(27,935)</u>	<u>(25,651)</u>
TOTAL FUNDS	<u>47,879</u>	<u>(62,705)</u>	<u>(14,826)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	29,802	14,207	(8,707)	35,302
Designated Sinking Fund for Astrotrurf 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>
Restricted funds				
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
Astrotrurf Pitch Renewal	-	10,000	-	10,000
	<u>863,647</u>	<u>(36,981)</u>	<u>-</u>	<u>826,666</u>
TOTAL FUNDS	<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 2024**

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	39,850	(25,643)	14,207
Designated Sinking Fund for Astro turf Pitch	-	(4,608)	(4,608)
Designated Building Maintenance fund	-	(998)	(998)
	<u>39,850</u>	<u>(31,249)</u>	<u>8,601</u>
Restricted funds			
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
Astro turf Pitch Renewal	10,000	-	10,000
	<u>32,006</u>	<u>(68,987)</u>	<u>(36,981)</u>
TOTAL FUNDS	<u><u>71,856</u></u>	<u><u>(100,236)</u></u>	<u><u>(28,380)</u></u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024 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 2024**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Current liabilities £	Total 2024 £	Total 2023 £
Unrestricted funds					
General fund	10,585	31,539	(1,894)	40,230	35,302
Designated funds					
Sinking Fund for Astroturf Pitch	-	77,523	-	77,523	69,023
Building Maintenance fund	-	6,000	-	6,000	6,000
Summer Fete (table hire) fund	-	131	-	131	-
Total unrestricted funds	10,585	115,193	(1,894)	123,884	110,325
Restricted funds					
Westfield Park	689,450	-	-	689,450	709,728
Play Area	33,245	17,924	-	51,169	52,305
Warm Hub	-	1,558	-	1,558	5,143
Film Club Equipment	565	-	-	565	645
Floodlight Replacement	2,830	-	-	2,830	5,660
Changing Room Alterations	42,169	-	-	42,169	42,644
Ballinger Trust for Summer Playscheme	-	540	-	540	540
Sport England grant	-	-	-	-	1
Astroturf Pitch Renewal	-	10,000	-	10,000	10,000
Total restricted funds	768,259	30,022	-	798,281	826,666
Total funds	778,844	145,215	(1,894)	922,165	936,991

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,732	32,592
Investment income		
Deposit account interest	4,937	2,547
Charitable activities		
Hire of football pitches	20,803	23,080
Hire of community building	12,323	8,711
Grants	963	895
Warm hub income	383	546
Other income	5,738	3,485
	<u>40,210</u>	<u>36,717</u>
Total incoming resources	47,879	71,856
EXPENDITURE		
Charitable activities		
Rent	1,000	1,000
Insurance	1,758	1,543
Electricity	7,457	7,950
Gas	2,784	1,310
Telephone	864	(53)
Water	859	451
Cleaning	2,102	2,355
Community venue maintenance	6,175	2,914
Playscheme and miscellaneous	5,741	3,787
Administration	910	1,404
Pitch maintenance	1,788	7,360
Warm Hub expenditure	2,369	2,199
Warm Hub contribution to energy costs	(1,200)	(1,200)
Sport England grant expenditure	-	4,060
Sport England grant contribution to energy and hire charges	-	(1,907)
Depreciation of short leasehold property	22,498	58,098
Depreciation of plant and machinery	5,807	6,192
	<u>60,912</u>	<u>97,463</u>
Support costs		
Governance costs		
Accountancy	1,759	1,547
Carried forward	1,759	1,547

This page does not form part of the statutory financial statements

**LONGHOUGHTON COMMUNITY AND SPORTS CENTRE
TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024 £	2023 £
Governance costs		
Brought forward	1,759	1,547
Companies House fee	34	26
Consultancy fees	-	1,200
	<u>1,793</u>	<u>2,773</u>
Total resources expended	<u>62,705</u>	<u>100,236</u>
Net expenditure	<u>(14,826)</u>	<u>(28,380)</u>

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