

# Ambleside Parish Centre

(A Company Limited by Guarantee)

## Annual Report and Financial Statements

Year Ended 31 March 2024

Company Registration Number: 07640743  
(England & Wales)

Registered Charity Number: 1145971

## **Ambleside Parish Centre**

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**Ambleside Parish Centre**  
**Company Limited by Guarantee**  
**Trustees Annual Report for the Year Ended 31 March 2024**



### Reference and Administrative Details

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the period ended 31 March 2024.

| Trustees                 | Role                    | Appointed  | Resigned |
|--------------------------|-------------------------|------------|----------|
| Dr Rob Ashworth          | [Chair]                 |            |          |
| Mrs Alison Pickering     | [Treasurer]             |            |          |
| Mrs Margaret Burford     |                         |            |          |
| Mrs Jennifer Harrop      |                         |            |          |
| Mrs Linda Kingdon        | [Secretary]             |            |          |
| Mrs Allison Peak         |                         |            |          |
| Mrs Catherine Powloski   |                         |            |          |
| Mrs Marion Riley         | [Ambleside Art Society] |            |          |
| Mr Michael Corin         |                         |            |          |
| Mr David Howard Stothard |                         |            |          |
| Rev. Grace Cauldwell     |                         |            |          |
| Rev. Andrew Smith        |                         | 21/11/2023 |          |

### Company Secretary

Mrs Linda Kingdon

### Principal and Registered Office

Ambleside Parish Centre  
Vicarage Road  
Ambleside, Cumbria  
LA22 9DH

**Company Registration Number** 07640743

**Registered Charity Number** 1145971

### Independent Examiner

Saint and Co  
The Old Police Station  
Church Street  
Ambleside, Cumbria  
LA22 0BT

### Solicitors

Davenport and Scott  
Lancaster House  
Lake Road  
Ambleside, Cumbria  
LA22 0AD



**Ambleside Parish Centre**  
**Company Limited by Guarantee**  
**Trustees Annual Report for the Year Ended 31 March 2024**



## **1) Structure, Governance and Management**

Ambleside Parish Centre was initially run by St Mary's Parish Centre [Ambleside] Trust, a registered charity [No 1093947]. Located on Vicarage Road, Ambleside LA22 9DH, the Centre is held on a 28 year lease from 1 January 2002 from the Carlisle Diocesan Board of Finance Limited as set out in a Declaration of Trust dated 10 October 2001, and a Lease and Trust Deed dated 29 January 2002 which set up the original Committee of Management.

These trusts were modified by further deeds of 2 April 2008 and 8 August 2008, which established the Sharing Agreement that incorporated the interests of Ambleside Methodist Church and that the Management Committee should include eight members, five elected and up to three co-opted, who could be drawn from the membership of the two named Churches.

A further trust, the Ambleside with Brathay Trust, was created in 25 October 2007 controlling the property of Ambleside Parish Centre, with its trustees drawn equally from the two Churches.

Ambleside Parish Centre was incorporated under the Companies Act 2006, limited by guarantee [No 7640743], and in this connection, has Articles of Association which closely mirror the governing deeds listed above. The company is a registered charity No 1145971 with its Articles establishing that the premises are available for the benefit of the wider community and not just for the two named Churches. The previous Management Committee was replaced by a Board of Directors.

On 1 April 2012 St Mary's Parish Centre [Ambleside] Trust gifted the whole of its assets and liabilities to the charitable company Ambleside Parish Centre and the charitable company carried on the activities of the former charitable trust as from that date.

On 1 April 2015 the Parish of St Mary's Church with Holy Trinity Brathay was dissolved and became the Parish of St Mary's Church Ambleside. This change is now reflected in our formal Constitution.

The members of the Board of Directors are as follows

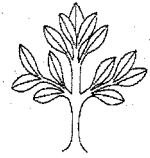
- Five members from St Mary's Church to include the Vicar and a churchwarden [appointed at the Church's Annual General Meeting]
- Five members from Ambleside Methodist Church, including the Superintendent Minister [appointed by the Ambleside Methodist Church Council]
- The Head Teacher of Ambleside Primary School or his/her nominee
- Alternately, the Treasurer of St Mary's Church or the Treasurer of Ambleside Methodist Church or their nominee
- Up to five members elected from organisations using the Parish Centre
- Up to three co-opted members



## **Ambleside Parish Centre**

**Company Limited by Guarantee**

**Trustees Annual Report for the Year Ended 31 March 2024** *cont.*



### **2) Responsibilities of the Trustees**

The trustees (who are also the directors of Ambleside Parish Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations..

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



## Ambleside Parish Centre

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### 3) Members of the Management Committee 2023-24

|                            |   |
|----------------------------|---|
| * Dr Rob Ashworth          | [Chair]   |
| * Mrs Alison Pickering     | [Treasurer]   |
| * Mrs Margaret Burford     |   |
| * Mrs Jennifer Harrop      |   |
| Lady Renna Kellaway        | Resigned with no replacement [Lake District Summer Music] |
| * Mrs Linda Kingdon        | [Secretary]   |
| * Mrs Allison Peak         |   |
| * Mrs Catherine Powloski   |   |
| * Mrs Marion Riley         | [Ambleside Art Society]                                   |
| * Mr Michael Corin         |   |
| * Mr David Howard Stothard |   |
| * Rev. Grace Cauldwell     |   |
| * Rev. Andrew Smith        | [Appointed Nov 2023]                                      |

*\* Denotes director of Ambleside Parish Centre*

### Members of Staff

|                |  |
|----------------|--|
| Sophie Bryde   | Centre Manager [p/t] Returned to work 5 Jun 2023, after first period of Maternity Leave from 16 Jun 2022. Second period of Maternity Leave commenced 25 Jan 2024 |
| Laura Firth    | Community Support Co-ordinator [p/t] until 6 Sept 2023. Acting Centre Manager (Maternity Cover) from 16 Jun 2022 - 5 Jun 2023                                    |
| Gale Chen      | All Together Now and Stories Together Co-ordinator [p/t], Community Projects Co-ordinator [p/t] from Sept 2023   |
| Mandy Dorman   | Cleaner/caretaker [p/t]  |
| Shan Porter    | Events and Facilities Co-ordinator [p/t]   |
| Einir Roberts  | Finance Administrator [p/t]  |
| Chris Shepherd | Games for Men Co-ordinator [p/t] until Jul 2023 and Food Project Support [p/t] from Aug 2023   |

### Contracted Services

|             |  |
|-------------|--|
| Ian Parr    | YES (Youth Engagement Service) Lead Youth Worker [p/t] |
| Sarah Cutts | YES Youth Worker [p/t]                                 |

We are grateful for the service provided by our bankers:

NatWest Bank  
699 Wilmslow Rd,  
Didsbury  
Manchester  
M20 6NW

Charities Investment Fund [COIF]  
CCLA  
80 Cheap Street  
London EC2 6DZ

We would also like to thank our :

Accountants:  
Saint and Company  
The Old Police Station  
Church Street  
Ambleside  
Cumbria LA22 0BT

Solicitors:  
Davenport and Scott  
Lancaster House  
Lake Road  
Ambleside  
Cumbria LA22 0AD



## Ambleside Parish Centre

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### 4) Governance

Throughout this year the following Governance groups met in person, with the minutes being taken and circulated ahead of the relevant quarterly Board of Directors meetings:

- Facilities group – oversees the maintenance of the building and its fabric. In this subgroup there is one trustee, two co-opted members with relevant expertise and the Centre Manager.
- Finance group – oversees the financial position and projections of the Centre. In this subgroup are the Treasurer, Chair, Finance Administrator, and the Centre Manager.
- Youth [Our Place Youth Project] governance group – which provides governance for the Centre's youth work. YES, who have been contracted to provide the youth services since September 2015, continue to work with both the junior and senior youth groups that make up "Our Place". This sub group consists of two trustees, the Centre Manager and two representatives from YES.

### 5) Progress in Achieving Targets Set for 2023-24

#### i. Explore and implement new ways of generating our own income, beyond room hire and grant funding

Through a collaborative and creative team planning process, to identify new and different income streams that can be trialed or piloted in 2024-25, to increase our resilience and ability to match income with expenditure.

##### Outcome:

The Trustees and Staff held business planning sessions in the Autumn of 2023 to gather ideas on how to generate a realistic new revenue stream, and what that would look like. Overnight residential stays for supervised groups were considered, for instance a Scout group had shown an interest and made a booking but was cancelled at short notice for reasons outside of our control. It was considered wise to build on existing successful activities which both supported the community and generated an income, for example to re-launch of the Friends of APC Scheme which subsequently raised £1,000 more than it had done in the previous year. Increasing the scope of the community cafe was explored during the planning sessions but was not progressed.

#### ii. Expand and strengthen our volunteer base

To actively promote our community groups and recruit new volunteers, with specific role profiles and duties to increase capacity and sustainability of the groups, whilst equipping existing volunteers with skills and resources required to fulfil their potential. Also look to recruit new Directors to the Board with skills, experience and attributes that can contribute to the Centre's development.

##### Outcome:

From September 2023 the Community Projects Coordinator ensured a training plan was implemented and she identified further areas for training of both staff and volunteers. Although interest was sought for new members to join the Board, there were no new members appointed during this period, apart from the newly appointed Vicar at St Mary's Church.

#### iii. Gain a better understanding as to who the community is that we serve

To begin to carry out market research to identify who is, and who isn't, currently engaged with the Centre and in what ways. This should include permanent residents, visitors, transient workers, second homeowners, service providers, businesses and other charitable organisations.

##### Outcome:

During the business planning meetings in the Autumn of 2023, discussion took place on rebranding and market research. Changes of staffing have not enabled us to take this forward but it continues to be an identified need.



## **5) Progress in Achieving Targets Set for 2023-24 (cont.)**

### **iv. Consider ways in which we can become more environmentally and economically sustainable in both our operation and charitable work**

To identify and implement where possible in our day-to-day ways of working, the maintenance and improvement of the building and our generation of income.

#### Outcome:

Quotes were gathered for the replacement of lighting to more energy efficient LED fittings throughout the building to enable us to apply for grant funding. The Facilities Governance group continuously update the maintenance plan and have worked with the Treasurer to produce an up to date list of quotes to maintain and improve the building, as well as plan to reduce energy costs.

## **6) Centre Activity Report and other Achievements and Developments**

Because of a number of significant changes, 2023-2024 has not been the easiest of years for staff and Trustees. Despite these changes and the impact of these, Ambleside Parish Centre has continued to play a vital role in the community for our regular and committed users, and our supported Community Projects. We have had an increasing number and variety of booking for events including parties, weddings, a successful fundraising ceilidh in December 2023 and many running events which are held, or pass through Ambleside.

After doing a brilliant job juggling her Community Coordinator role and being Acting Centre Manager during Sophie Bryde's first maternity leave, Laura Firth left in September 2023 to take up a new post at Ambleside Primary School. Our Community groups missed Laura's energy and input and we are grateful to her for everything she did. Gale Chen, who was already coordinating the All Together Now and Stories Together projects, applied and was appointed as our new Community Projects Coordinator. Since September 2023 Gale has worked tirelessly to coordinate, support and effectively manage all of our Community Projects, as well as becoming increasingly skilled and successful in applying for grant funding.

Sophie Bryde returned to work as Centre Manager in June 2023 after her Maternity Leave. Within just a few months she successfully applied for what was a significant amount of grant funding which began to help stabilise the Centre's worrying financial position at this time. Business meetings she coordinated during Autumn 2023 with staff and Trustees identified new ways of working to further strengthen the Centre's long term financial future. Whilst it was unfortunate for the Centre, it was wonderful for her and her family, when Sophie left in January 2024 to begin her second period of Maternity Leave since joining APC. Since she left in January 2024, the key tasks and roles that Sophie carried out as Centre Manager have continued to be shared across a number of staff and Trustees.

Throughout the year, our regular and well attended Craft Fairs have continued. Organised and advertised locally by Mandy Dorman, they have continued to demonstrate the enormous creative talent that exists locally. At each Craft Fair, an incredible committed team of volunteers who make up our "Hospitality Team", make cakes and serve refreshments and make a valuable contribution to the Centre's annual fund raising.

The annual Ambleside Art Society's Exhibition in October each year is a firm favourite. Many locals and visitors to Ambleside come to see the variety of inspirational artwork produced by local artists and we continue to be one of the venues used during the Lake District Music Summer Festival when people come from far and wide to listen to an excellent variety of musical talent. Delicious Afternoon Teas for local people have been provided at the Centre by the Ambleside and Kirkstone Rotary and the Royal British Legion.





## Ambleside Parish Centre

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### **6) Centre Activity Report and other Achievements and Developments (*cont.*)**

The Centre has become a place that provides hospitality and support and at times this has been at incredibly short notice. One unplanned and unforgettable event during the year illustrated why the Parish Centre is now the identified Hub and Emergency Centre for the local Council and Police. Together with St Mary's Church, the Centre was contacted and opened to become a place of refuge and support on Saturday December 2nd 2023 when a sudden and heavy snowfall brought the area to a standstill. Practical support was given to over 100 stranded motorists and passers-by as staff and volunteers recognised an urgent need for help, and quickly sprang into action to provide a warm and safe space for the night. Local shops and restaurants brought food to the Centre, Facebook was used to alert local people who turned up with armfuls of duvets and pillows or a snow shovel. There was an overwhelming willingness from everyone in the Ambleside Community to help and it was wonderful to see how this was facilitated by the staff and the many volunteers who gave up their time to make sure so many people were warm, safe and well fed.

### **7) Trust Run Projects and Groups**

#### **All Together**

All Together is a weekly social group for people new to the UK along with local information and support with form filling and sign posting to services. We are a safe space to practice English conversation for those who need it and form a support system for people who are often a long way from friends and family. The group collectively decide the programme of activities and most sessions are led by members themselves.

The group continues to be very diverse with a core of long term regulars as well as people who join us for a short while then move on or find their feet within the wider community and no longer need us. 47 people from 20 different countries have attended sessions over the course of the year including people from: Australia, Bolivia, Bulgaria, China, Colombia, Ecuador, Hungary, Japan, Latvia, Malawi, Mexico, Morocco, Poland, Singapore, Spain, Romania, Taiwan, Thailand, UK, USA and Ukraine.

Popular activities have included: Karaoke, printmaking, hiking, table tennis, badminton and Zumba. The group have made lip balm and easter decorations and have continued a project started last year with the library which involved writing and illustrating stories in the traditional Japanese style of Kamishibi, drawing on each person's own cultural heritage and experience.

#### **Stories Together**

Stories Together is a diverse focused children's library with a collection of 450 books in 38 languages. Learning from past years' experience we understood that our outdoor sessions were much more well attended than our indoor wet weather alternative sessions, so this year we tried to do as many outdoor sessions as possible and experimented with offering some double sessions in the school holiday.

With the good weather we managed a total of 24 well attended outdoor library and craft sessions attracting up to 21 children. Out of a total of 40 sessions in the year, 16 of these were held indoors due to poor weather and were attended by fewer children.

We have made real progress in establishing a relationship with Ambleside Primary School and PERN (Penrith and Eden Refugee Network) and expect to begin delivering activities and books to both organisations later this year.

Next year, our plan is to offer 40 sessions next year made up of outdoor library and craft activities including more of our popular double session, storytelling events with school and outreach service to PERN. We will not offer any rainy-day alternative sessions.



## Ambleside Parish Centre

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### 7) Trust Run Projects and Groups (*cont.*)

#### **ESOL (English speakers of other languages)**

This has been a very tough year for the group who come to the English for Speakers of Other Language classes. Funds ran out in September 2023 and, until December, our ESOL Tutor provided classes at his own expense with support from APC waiving the room cost. This could not carry on long term and, as the weather became colder and the cost of heating the room increased, it was agreed that we would have to stop classes until they could once again be fully funded.

#### **Evergreens**

Evergreens is a popular social group for people over 60, with many of our regulars in their eighties and nineties. This year they have enjoyed quizzes, bingo and presentations from Ambleside Oral History group and Judith from Ambleside Players. They prepared shoe boxes for the Boxes of Hope appeal and visited Ambleside Library and Blackpool. They prepared exhibits for the Ambleside Flower Show and had a sunny picnic in the park.

#### **Dementia Support**

Dementia support monthly sessions continue to offer support both to people living with dementia and their families and carers as well as linking local organisations and information bodies. They continue to attract new people in need of their services.

#### **Community Lunch**

We have continued to host a community lunch on the last Thursday of every month. Volunteers prepare and serve a hot three course meal to an average of 20 diners seated at one communal table, offering both nourishment and companionship to anyone who wishes to join us. This project is delivered by three teams of skilled and dedicated volunteers and funded largely by the voluntary contributions of those who attend.

#### **Community Café**

The Community Café is held every Wednesday morning offering warm drinks, light refreshments and great conversation. Cakes and pastries are donated by local businesses as well as homemade soups and baked goods donated by our volunteers. While this is a valuable all year round service the highlight of some people's week it becomes even more important through the colder months when this becomes a much-needed warm space for many local residents.

#### **Food Club**

Our aim is to reduce food waste by redirecting surplus to members of our community struggling to meet the demands of the cost of living. Food Club is free to join and offers a bag of food each week to its members for a voluntary donation of £3. Bags are a mixture of surplus food from local businesses, packets and tins donated by members of the public and goods bought in and paid for by the Centre. This year has been particularly challenging as we have seen demand rising to an all-time high with in excess of 20 households on our list at one point, whilst at the same time donations of surplus food dwindled to very little and prices continuing to rise. We are now having to source more and more money to buy in food and much of my time this year has been dedicated to trying to source more donated food. This has not proved easy but we are hopeful that things will improve next year.

### **Our Place Youth Club Report April 2023 – March 2024**

#### **Junior Youth Club**

The Junior Youth Club is aimed at school Years 5 & 6. The club had 33 sessions in total (2 sessions had no attendance due to a school residential and trip). The club had 608 attendances. The average weekly attendance was 18 with 31 young people signed up for the club this year.

Each session follows the same format with the group starting off with the baking. The group have made choc chip cookies, fairy cakes, decorated marshmallows to look like snowmen, and chocolate biscuit Rudolfs, to name but a few.

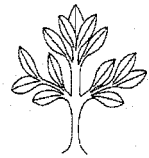
They have also enjoyed many craft activities; they have made poppies out of felt and buttons, grassheads and stress balls. Friendship bracelets and hammer beads are the firm favourites.



## **Ambleside Parish Centre**

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### **7) Trust Run Projects and Groups (*cont.*)**

#### **Our Place Youth Club Report April 2023 – March 2024 (*cont.*)**

##### **Junior Youth Club (*cont.*)**

The Nintendo Switch, table tennis, pool, table football and air hockey are always available throughout each session. We made the most of the light nights and played on the park until the sports started. There are 3 distinct groups, the 'Footballers', the 'Hide and Seekers' and the 'Play grounders'.

Calvin (qualified sports worker) is certainly looked forward to. The majority will do the whole 45 minutes, with a small group choosing not to play football for the last 10 mins.

##### **Senior Youth Club**

The Senior Club is aimed at school Years 7 and above. The club had 32 sessions in total. The club had 326 attendances. The average weekly attendance was 10 with 42 young people signed up this year.

The Senior Club is made up of Year 7's and 8's- with a Year 6 attending also- friendship group. The group all get on well together. The group enjoy Calvin coming and engage well, 2 females attend but don't partake in the games, etc.

After Calvin the members play pool, table tennis, listen to music and have tuck shop. When they've got their breath back, they will go on the school playground to continue playing football. The youth workers have been joining in- much to the group's amusement. The darker nights allowed the group to also play Manhunt.

##### **Ambleside Christmas Lights November 2023**

The Senior Club members helped to make items for the Ambleside annual Christmas lights switch on. They made crackers filled with chocolates, filled festive mugs with teabags, and filled sweet cones. We sold sweets/ confectionery on the day and had a target game on offer. The day raised £124.00 which included a £5.00 donation by an elderly lady who lives locally.

##### **Jumprush Trampoline Park**

There were 8 Seniors Club members who enjoyed a day in Morecambe during the October half term 2023. The group arrived by minibus and then enjoyed an hour of trampolining, followed by a KFC. The day ended with a visit to the arcades.

### **WE WOULD LIKE TO THANK EVERYONE FOR THEIR SUPPORT THIS YEAR**

The donations and funding we have received has enabled these successful and popular clubs to remain open and benefit the young people of the Lakes Parish for another year.

**Cumbria Community Foundation : Hadfield Trust: Lakes Parish Council : Ambleside Players Westmorland & Furness Council : Kelsick Educational Foundation, the Co-op and EPIC Events**

#### **Working with Volunteers**

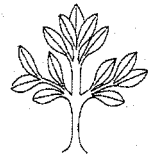
All of our community groups, and the community events that we deliver, are done thanks to the dedication and support of the Centre's volunteers. We are fortunate to have individuals who have been volunteering at the Centre for many years, and others who have only recently joined us. Thank you!



## Ambleside Parish Centre

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### 8) Management of Risk

We continue to be diligent in regularly assessing and monitoring our risk factors through the involvement of the trustees and the Centre Manager in each of the governance groups.

We continue to remain diligent in our governance and vigilant in our promotional work to offset our risks and strengthen our position.

#### Financial Scrutiny

We continue to work to a robust financial governance framework. Working with the relevant groups, our Finance Administrator works with the Treasurer to produce annual budgets for the office administration, maintenance, Our Place Youth Club and the community projects. Our Finance Administrator also prepares quarterly reports showing income and expenditure, which is scrutinized by the Finance governance group before being presented at the Board of Directors Management meetings. Trustees have a reserves policy which is attached as Appendix 1.

#### Maintaining Growth

An active and concerted effort is made to enhance and maximise use of the Centre as an attractive venue to hire. This includes commercially through room hire, aided by marketing and advertising, as well as engagement with our community groups and events.

#### Health and Safety of the Organisation

The Facilities group continues to monitor and plan for the Health & Safety requirements of the building. We continue to work within the Centre's Fire Safety and Safeguarding Policies and update all our policies regularly, including our Health and Safety Policy. The Maintenance Plan is used in the day to day running of the operation, this includes regular risk assessments being completed for the building and its fabric.

We continue to keep an incident book to record accidents and incidents, whilst the individual community groups carry out risk assessments for all their day and residential trips and activities.

### 9) Targets for 2024-25

As part of the analysis of this year, and financial planning for 2024-25, we identified the following aims;

- i. To ensure staff and Trustees have a structure in place to ensure robust and appropriate governance, known to all with all processes being followed. This will lead to renewal of the lease in due course.**

To actively promote our community groups and recruit new volunteers, with specific role profiles and duties to increase capacity and sustainability of the groups, whilst equipping existing volunteers with skills and resources required to fulfil their potential. Also look to recruit new Directors to the Board with skills, experience and attributes that can contribute to the Centre's development.

- ii. Introduce accounting software with support of the Treasurer, Finance Administrator and Accountant.**

With the support of the Board, the Treasurer and Finance Administrator to work with the Accountants to set up and maximise the use of Quickbooks to simplify financial recording and monitoring to ensure up to date financial information is more readily accessible.

- iii. Work towards ensuring the building is watertight and fit for purpose.**

With advice from the Facilities Governance Group, to ensure the appropriate number of quotes are available for Trustees to make informed decisions about all urgent and necessary repairs to ensure the building is watertight and attractive to users. Trustees to work with staff to identify appropriate grants to support the planned repairs and maintenance plan and identified improvements to the building.



## **9) Targets for 2024-25 (cont.)**

### **iv. Reduce energy consumption and costs.**

Through fundraising and grant applications to work towards reducing the building's carbon footprint and reducing energy consumption by replacing all lighting in the building to LEDs, installing light sensors in all toilets and having clear signage to remind people to turn off lights and heating when they leave. Ensure that the most cost effective energy providers are identified and staff and Trustees continually work together to identify any cost effective materials and opportunities to reduce ongoing costs.

### **v. Increase usability of Centre and income generation opportunities.**

To ensure that grant funding opportunities, and the considered use of donations made to the Centre, are allocated appropriately to Community Projects identified as being needed to support identified groups. To continue to look for ways to advertise and promote the Centre as a welcoming and attractive venue for hire for meetings, exhibitions, events and weddings. To continue and develop our work with regular users to maximize use of the building and increase room hire income year on year.

## **10) Reserves Policy 2023-24**

The Ambleside Parish Centre Board of Directors has an established Reserves Policy which helps to explain how Unrestricted Funds are managed and provide better clarity in the APC accounts for potential Grant Funders.

Any movement within the Designated Reserves needs to be agreed at a Board meeting of Directors and Trustees, and the decision minuted.

For clarity the agreed purposes of the Designated Reserves are as below:

### **Operation and Contingency Fund**

APC has the ability to continue to operate its core activities (office and maintenance plus a contingency for any staffing issues) and to support key community projects, for a period of 9 months from its Unrestricted Funds. This approach is taken to mitigate any event that could result in lack of Grants and income being received, plus providing time for the APC Directors to review and amend the appropriate business strategies.

### **Community Projects Cash Flow Fund**

This is for community projects to help with the timing of Grants received and associated cash flow problems.

### **Building Development Fund**

This would enable future development of rooms and facilities to further the Charitable aims of the APC.

### **Major Repairs Fund**

To help cover major structural repairs and (for example) replacement of the lift. Accessibility to all levels in the building by a reliable lift is a necessity within the Ambleside Parish Centre community setting.

### **Equipment Fund**

Providing the ability to purchase or replace key equipment which helps to generate funds (for example a coffee machine - the working life of which may be assumed to be five years)



## Ambleside Parish Centre

Company Limited by Guarantee

Trustees Annual Report for the Year Ended 31 March 2024 *cont.*



### 9) Reserves Policy 2023-24 (*cont.*)

Within the financial year 2023/24 the funds in the Trustees Designated Reserves were modified as below with movement being transferred to the Unrestricted Centre Fund.

| Fund                              | Balance as at    | Transfers          | Balance as at    |
|-----------------------------------|------------------|--------------------|------------------|
|                                   | 31 March 2023    |                    | 31 March 2024    |
|                                   | £                | £                  | £                |
| Operation and contingency         | 51,709.00        | (8,153.00)         | 43,556.00        |
| Community projects cash flow fund | 1,864.05         | (342.00)           | 1,522.05         |
| Building development fund         | 6,000.00         | -                  | 6,000.00         |
| Major repair fund                 | 7,237.85         | (3,245.85)         | 3,992.00         |
| Equipment                         | 4,364.49         | -                  | 4,364.49         |
| <b>Total</b>                      | <b>71,175.39</b> | <b>(11,740.85)</b> | <b>59,434.54</b> |

With the agreement of the Board and minuted as such, the previous year's deficit in unrestricted funds of £8,153.00 was offset using the Contingency Fund. The Games for Men Project required £342.00 and work took place requiring £3,245.85 from the Major Repairs Reserve to fix rotting wooden window frames.

In line with the Reserves Policy it is the Board's intention to continue to use the Contingency Fund to support urgent costs with the provision that the fund should be topped up over an unspecified number of years as and when funds allow.

The Centre's unrestricted general funds at the year-end was £25,120 plus £7,500 to carry forward as an unrestricted Centre grant. In previous years this has been referred to as the Centre General Reserve.

Signed by order of the Trustees:

Dr Rob Ashworth  
Chair

6<sup>th</sup> 11. 2024. Date

## Ambleside Parish Centre

### Independent Examiner's Report on the Financial Statements to the Trustees of Ambleside Parish Centre

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on the following pages.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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.

#### Basis of independent examiner's statement


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

#### 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

  
Darren Little (FCA)  
Independent Examiner  
Saint & Co  
Chartered Accountants  
& Registered Auditors

The Old Police Station  
Church Street  
Ambleside  
Cumbria  
LA22 0BT

06/11/2024 Date

# Ambleside Parish Centre

## Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account)

|                                    |      | Unrestricted<br>Funds | Restricted<br>General<br>Funds | Total<br>2024   | Total<br>2023   |
|------------------------------------|------|-----------------------|--------------------------------|-----------------|-----------------|
|                                    | Note | £                     | £                              | £               | £               |
| <b>Income and endowments from:</b> |      |                       |                                |                 |                 |
| Donations                          | 2    | 7,711                 | 11,653                         | 19,364          | 10,951          |
| Grants                             | 3    | 7,500                 | 66,065                         | 73,565          | 42,458          |
| Charitable activities              | 4    | 42,099                | 3,308                          | 45,407          | 37,425          |
| Other trading activities           | 5    | 6,519                 | 6                              | 6,525           | 4,737           |
| Investments                        | 6    | 3,106                 | -                              | 3,106           | 1,391           |
| <b>Total</b>                       |      | <u>66,935</u>         | <u>81,032</u>                  | <u>147,967</u>  | <u>96,962</u>   |
| <b>Expenditure on:</b>             |      |                       |                                |                 |                 |
| Charitable activities              | 8    | 38,093                | 138,204                        | 176,297         | 165,536         |
| Other trading activities           | 7    | 1,143                 | -                              | 1,143           | 1,202           |
| <b>Total</b>                       |      | <u>39,236</u>         | <u>138,204</u>                 | <u>177,440</u>  | <u>166,738</u>  |
| <b>Net income / (expenditure)</b>  |      | 27,699                | (57,172)                       | (29,473)        | (69,776)        |
| <b>Transfers between funds</b>     |      | (8,639)               | 8,639                          | -               | -               |
| <b>Net movement in funds</b>       |      | <u>19,060</u>         | <u>(48,533)</u>                | <u>(29,473)</u> | <u>(69,776)</u> |
| <b>Reconciliation of funds</b>     |      |                       |                                |                 |                 |
| Total funds brought forward        | 14   | 76,993                | 376,557                        | 453,550         | 523,326         |
| <b>Total funds carried forward</b> | 14   | <u>96,053</u>         | <u>328,024</u>                 | <u>424,077</u>  | <u>453,550</u>  |

All of the charity's activities derive from continuing operations during the above two financial periods.



# Ambleside Parish Centre

## Balance Sheet as at 31 March 2024

Company Number 07640743

|   | Note | 2024<br>£ | 2024<br>£ | 2023<br>£ | 2023<br>£ |
|---|------|-----------|-----------|-----------|-----------|
| <b>Fixed assets</b>                           |      |           |           |           |           |
| Tangible assets                               | 10   |           | 296,540   |           | 348,500   |
| <b>Current assets</b>                         |      |           |           |           |           |
| Debtors                                       | 11   | 3,076     |           | 5,034     |           |
| Cash at bank and in hand                      | 12   | 133,115   |           | 108,523   |           |
|   |      | 136,191   |           | 113,557   |           |
| <b>Liabilities</b>                            |      |           |           |           |           |
| Creditors: Amount falling due within one year | 13   | (8,654)   |           | (8,507)   |           |
| <b>Net current assets</b>                     |      |           | 127,537   |           | 105,050   |
| <b>Total assets less current liabilities</b>  |      |           | 424,077   |           | 453,550   |
| <b>Total net assets</b>                       |      |           | 424,077   |           | 453,550   |
| <b>Funds of the charity:</b>                  |      |           |           |           |           |
| <b>Restricted funds</b>                       |      |           |           |           |           |
| Restricted income funds                       | 14   | 328,024   |           | 376,557   |           |
| <b>Total restricted funds</b>                 |      |           | 328,024   |           | 376,557   |
| <b>Unrestricted income funds</b>              |      |           |           |           |           |
| Unrestricted funds                            | 14   | 25,120    |           | (8,153)   |           |
| Designated funds                              | 14   | 70,933    |           | 85,146    |           |
| <b>Total unrestricted funds</b>               |      |           | 96,053    |           | 76,993    |
| <b>Total funds</b>                            |      |           | 424,077   |           | 453,550   |

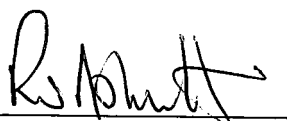
For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees, and authorised for issue on 6<sup>th</sup> Nov. 2024 and signed on their behalf by:



Dr Robert Ashworth  
Chair



Alison Pickering  
Treasurer

# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1. Statement of Accounting Policies

#### Basis of Preparation

These financial statements have been prepared on the historical cost basis in compliance with FRS102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the Charities SORP(FRS102) Statement of Recommended Practice applicable to charities and the Charities Act 2011.

The financial statements have been prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fixed assets

Tangible fixed assets gifted by St Mary's Parish Centre (Ambleside) Trust were added on 1 April 2012 at the net book value stated in the Trust's financial statements as at 31 March 2012. All other assets, which cost £200 or more or are gifted with a value of £200 or more, are capitalised as tangible fixed assets.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the estimated useful life of that asset as follows:

|                                      |   |
|--------------------------------------|---|
| Leasehold Property                   | - straight line over the remaining term of the lease ending 31 December 2029 (leasehold depreciation commenced on the date of practical completion of the building of the property by St Mary's Parish Centre (Ambleside) Trust on 8 June 2006) |
| Centre Fixtures Fittings & Equipment | - 25% reducing balance, commencing when the assets are brought into use   |
| Youth Equipment                      | - 25% reducing balance  |

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income given specifically to provide a fixed asset is initially allocated to the appropriate restricted fund. If the use of the asset then acquired is restricted there is no movement on the restricted fund; if the use of the asset is unrestricted the expenditure is reflected by a transfer from the restricted fund to the appropriate unrestricted fund.

#### Expenditure

This is included in the statements on an accruals basis as a liability is incurred. Governance costs are allocated entirely to the Unrestricted Centre General Reserve.

# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 1. Statement of Accounting Policies (Continued)

#### Community Projects

Details of Community Projects are shown in the notes to the accounts. Any restricted Community Project income and expenditure is allocated to the relevant Restricted Fund.

#### Deferred Income

Grants and other funding received for the charities activities for a period spanning the year end are deferred pro-rata to the relevant periods in order to match the funding to the period in which the costs of charitable activities are incurred.

#### Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the academy trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

*Financial assets* – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in the notes. Prepayments are not financial instruments.

*Cash at bank* – is classified as a basic financial instrument and is measured at face value.

*Financial liabilities* – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in the notes. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Amounts due to charity's wholly owned subsidiary are held at face value less any impairment.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 2. Donations

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Ambleside Players                  | -                          | 150                      | 150                | -                  |
| Co-op Members                      | -                          | 2,702                    | 2,702              | -                  |
| Cumbria Local Arts                 | 200                        | -                        | 200                | -                  |
| Epic Events                        | -                          | -                        | -                  | 500                |
| Friends Aloud                      | 476                        | -                        | 476                | -                  |
| Friends of Ambleside Parish Centre | 1,605                      | -                        | 1,605              | 445                |
| Gift Aid tax                       | 609                        | (30)                     | 579                | 1,084              |
| Grasmere Parochial Church Council  | -                          | 500                      | 500                | -                  |
| South Lakes Circuit                | 1,500                      | -                        | 1,500              | -                  |
| St Mary's Church                   | 1,500                      | -                        | 1,500              | 1,641              |
| St Oswald's Church                 | -                          | 399                      | 399                | -                  |
| The Inn Collection Group           | -                          | 1,000                    | 1,000              | -                  |
| Zeffirellis                        | -                          | 100                      | 100                | -                  |
| Miscellaneous donations            | 1,821                      | 6,832                    | 8,653              | 7,281              |
|                                    | <u>7,711</u>               | <u>11,653</u>            | <u>19,364</u>      | <u>10,951</u>      |
| <b>2023 total</b>                  | <u>8,144</u>               | <u>2,807</u>             | <u>10,951</u>      |                    |

### 3. Grants

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Agnes Backhouse Annuity Fund         | -                          | 2,000                    | 2,000              | 2,000              |
| Bryan Lancaster Trust                | -                          | 700                      | 700                | -                  |
| Cumbria Community Foundation         | -                          | 4,500                    | 4,500              | 2,000              |
| Cumbria County Council               | -                          | -                        | -                  | 8,000              |
| Cumbria Development Education Centre | -                          | 500                      | 500                | -                  |
| Frieda Scott Charitable Trust        | -                          | 4,000                    | 4,000              | -                  |
| John Gilpin Trust                    | -                          | -                        | -                  | 2,000              |
| Kelsick Trust                        | -                          | 500                      | 500                | -                  |
| Lakes Parish Council                 | -                          | 500                      | 500                | 3,603              |
| National Lottery Community           | -                          | 41,510                   | 41,510             | 9,948              |
| South Lakes District Council         | -                          | -                        | -                  | 2,350              |
| South Lakes Methodist Church         | -                          | -                        | -                  | 7,437              |
| South Lakes Methodist Circuit        | -                          | 1,000                    | 1,000              | 1,000              |
| The Hadfield Charitable Trust        | -                          | 1,875                    | 1,875              | -                  |
| The Roselands Trust                  | -                          | 500                      | 500                | 1,500              |
| Ambleside Kirkstone Rotary Club      | -                          | 500                      | 500                | -                  |
| Westmorland and Furness Council      | 7,500                      | 7,480                    | 14,980             | -                  |
| Windermere and Ambleside Lions       | -                          | 500                      | 500                | -                  |
| Other grants                         | -                          | -                        | -                  | 2,620              |
|                                      | <u>7,500</u>               | <u>66,065</u>            | <u>73,565</u>      | <u>42,458</u>      |
| <b>2023 total</b>                    | <u>200</u>                 | <u>42,258</u>            | <u>42,458</u>      |                    |

## Ambleside Parish Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 4. Income from Charitable Activities

|                        | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Room hire              | 42,099                     | -                        | 42,099             | 34,250             |
| Subs and entry fees    | -                          | 1,467                    | 1,467              | 1,399              |
| Door admissions        | -                          | 923                      | 923                | 1,167              |
| Trips and residentials | -                          | 918                      | 918                | 609                |
|                        | <b>42,099</b>              | <b>3,308</b>             | <b>45,407</b>      | <b>37,425</b>      |
| <b>2023 total</b>      | <b>37,425</b>              | <b>-</b>                 | <b>37,425</b>      |                    |

#### 5. Other Trading Activities

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Toilet and photocopying receipts | 247                        | -                        | 247                | 313                |
| Fairs and entertainment          | 4,968                      | -                        | 4,968              | 3,708              |
| Book sales                       | -                          | 6                        | 6                  | -                  |
| Annual general meeting           | -                          | -                        | -                  | 82                 |
| Coffee machine                   | 1,304                      | -                        | 1,304              | 634                |
|                                  | <b>6,519</b>               | <b>6</b>                 | <b>6,525</b>       | <b>4,737</b>       |
| <b>2023 total</b>                | <b>4,737</b>               | <b>-</b>                 | <b>4,737</b>       |                    |

#### 6. Investment Income

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Bank interest receivable  | 3,106                      | -                        | 3,106              | 1,391              |
| Other interest receivable | -                          | -                        | -                  | -                  |
|                           | <b>3,106</b>               | <b>-</b>                 | <b>3,106</b>       | <b>1,391</b>       |
| <b>2023 total</b>         | <b>1,391</b>               | <b>-</b>                 | <b>1,391</b>       |                    |

#### 7. Cost of Other Trading activities

|                             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Fairs and entertainment     | 799                        | -                        | 799                | 865                |
| Annual general meeting      | -                          | -                        | -                  | -                  |
| Coffee machine expenses     | 286                        | -                        | 286                | 260                |
| Coffee machine depreciation | 58                         | -                        | 58                 | 77                 |
|                             | <b>1,143</b>               | <b>-</b>                 | <b>1,143</b>       | <b>1,202</b>       |
| <b>2023 total</b>           | <b>1,202</b>               | <b>-</b>                 | <b>1,202</b>       |                    |

# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 8. Charitable Activities

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024  | Total<br>2023  |
|---|-----------------------|---------------------|----------------|----------------|
|   | £                     | £                   | £              | £              |
| <b>Direct Costs</b>                             |                       |                     |                |                |
| Staff costs                                     | -                     | -                   | -              | 15,323         |
| Contracted staff costs                          | -                     | 8,916               | 8,916          | 12,802         |
| Staff expenses                                  | -                     | -                   | -              | 22             |
| Depreciation                                    | 1,275                 | 50,961              | 52,236         | 52,411         |
| Project expenses                                | 200                   | 14,316              | 14,516         | 9,012          |
| Rates and water                                 | -                     | -                   | -              | 409            |
| Repairs and renewals                            | -                     | -                   | -              | 755            |
| Heat and light                                  | -                     | 16,207              | 16,207         | 3,044          |
| Office expenses                                 | -                     | -                   | -              | 284            |
| Telephone and internet                          | -                     | -                   | -              | 262            |
| Training expenses                               | -                     | 823                 | 823            | 216            |
| Sundry expenses                                 | -                     | -                   | -              | 276            |
| Room hire - internal recharge from central fund | -                     | 6,886               | 6,886          | 5,274          |
|   | <u>1,475</u>          | <u>98,109</u>       | <u>99,584</u>  | <u>100,090</u> |
| <b>Support Costs</b>                            |                       |                     |                |                |
| Staff costs                                     | 17,691                | 36,415              | 54,106         | 41,463         |
| Rates and water                                 | 1,050                 | 1,480               | 2,530          | 1,303          |
| Heat and light                                  | 52                    | -                   | 52             | 8,452          |
| Insurance                                       | 2,039                 | -                   | 2,039          | 1,869          |
| Repairs and renewals                            | 11,409                | -                   | 11,409         | 7,261          |
| Lift insurance                                  | 327                   | -                   | 327            | 317            |
| Office expenses                                 | 1,268                 | 1,327               | 2,595          | 1,050          |
| Telephone and internet                          | 1,168                 | -                   | 1,168          | 865            |
| Cleaning expenses                               | 2,619                 | -                   | 2,619          | 2,472          |
| Sundry expenses                                 | 981                   | 500                 | 1,481          | 301            |
| Volunteer expenses                              | -                     | -                   | -              | 9              |
| Travel and subsistence                          | -                     | -                   | -              | -              |
| Advertising                                     | -                     | 373                 | 373            | 222            |
| Room hire - internally charged to projects      | (6,886)               | -                   | (6,886)        | (5,274)        |
|   | <u>31,718</u>         | <u>40,095</u>       | <u>71,813</u>  | <u>60,310</u>  |
| <b>Support Costs - governance</b>               |                       |                     |                |                |
| Accountancy and assurance fees                  | 4,528                 | -                   | 4,528          | 5,030          |
| Bank charges                                    | 36                    | -                   | 36             | 30             |
| Regulatory fees                                 | 336                   | -                   | 336            | 76             |
|   | <u>4,900</u>          | <u>-</u>            | <u>4,900</u>   | <u>5,136</u>   |
| <b>Total direct and support costs</b>           | <u>38,093</u>         | <u>138,204</u>      | <u>176,297</u> | <u>165,536</u> |
| <b>2023 total</b>                               | <u>72,639</u>         | <u>92,897</u>       | <u>165,536</u> |                |
|   |                       |                     | <b>2024</b>    | <b>2023</b>    |
| Fees paid to the Independent Examiner           |                       |                     | £              | £              |
| Payroll services                                |                       |                     | 312            | 264            |
| Accountancy and Independent Examination         |                       |                     | 4,216          | 4,766          |
|   |                       |                     | <u>4,528</u>   | <u>5,030</u>   |

# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 9. Staff

| Staff costs  | Charitable<br>Activities<br>2024<br>£ | Raising<br>Funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--|---------------------------------------|-------------------------------|--------------------|--------------------|
| Payroll:   |                                       |                               |                    |                    |
| Salaries & Wages                                       | 53,531                                | -                             | 53,531             | 56,022             |
| National insurance costs (net of employer's allowance) | -                                     | -                             | -                  | -                  |
| Employer's pension defined contributions               | 575                                   | -                             | 575                | 763                |
|  | <u>54,106</u>                         | <u>-</u>                      | <u>54,106</u>      | <u>56,785</u>      |
| Contract:  |                                       |                               |                    |                    |
| Youth Engagement Service                               | 8,916                                 | -                             | 8,916              | 12,802             |
|  | <u>63,022</u>                         | <u>-</u>                      | <u>63,022</u>      | <u>69,587</u>      |

No employee received remuneration of £60,000 or more during the year.  
The average number of employees during the year was 7 (2023: 8).

### 10. Tangible Fixed Assets

|                        | Short<br>Leasehold<br>Land &<br>Buildings<br>£ | Centre<br>Furniture<br>Fittings &<br>Equipment<br>£ | Our Place<br>Furniture<br>Fittings &<br>Equipment<br>£ | Total<br>£     |
|------------------------|--|---|--|----------------|
| <b>Cost</b>            |  |   |  |                |
| As at 1 April 2023     | 902,826  | 30,366  | 4,165  | 937,357        |
| Additions              | -  | 334   | -  | 334            |
| Disposals              | -  | -   | -  | -              |
| As at 31 March 2024    | <u>902,826</u>                                 | <u>30,700</u>                                       | <u>4,165</u>   | <u>937,691</u> |
| <b>Depreciation</b>    |  |   |  |                |
| As at 1 April 2023     | 559,323  | 25,697  | 3,837  | 588,857        |
| Charge in year         | 50,961   | 1,251   | 82   | 52,294         |
| Disposals              | -  | -   | -  | -              |
| As at 31 March 2024    | <u>610,284</u>                                 | <u>26,948</u>                                       | <u>3,919</u>   | <u>641,151</u> |
| <b>Net book values</b> |  |   |  |                |
| As at 31 March 2024    | <u>292,542</u>                                 | <u>3,752</u>  | <u>246</u>   | <u>296,540</u> |
| As at 1 April 2023     | <u>343,503</u>                                 | <u>4,669</u>  | <u>328</u>   | <u>348,500</u> |

## Ambleside Parish Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

|   |                |                |
|---|----------------|----------------|
| <b>11. Debtors</b>  | <b>2024</b>    | <b>2023</b>    |
|   | <b>£</b>       | <b>£</b>       |
| Grants receivable   | -              | -              |
| Donations receivable                                      | -              | -              |
| Room hire   | -              | 1,324          |
| Gift aid tax  | 599            | 1,084          |
| PAYE  | 2,032          | 2,200          |
| Prepayments   | 445            | 426            |
|   | <u>3,076</u>   | <u>5,034</u>   |
| <b>12. Cash in hand and in bank</b>                       | <b>2024</b>    | <b>2023</b>    |
|   | <b>£</b>       | <b>£</b>       |
| COIF investment account                                   | 71,783         | 68,677         |
| Bank community accounts                                   | 61,075         | 39,659         |
| Building society accounts                                 | -              | -              |
| Cash  | 257            | 187            |
|   | <u>133,115</u> | <u>108,523</u> |
| <b>13. Creditors: Amounts falling due within one year</b> | <b>2024</b>    | <b>2023</b>    |
|   | <b>£</b>       | <b>£</b>       |
| Trade creditors   | 823            | -              |
| PAYE  | -              | -              |
| Accruals  | 6,528          | 6,092          |
| Deferred income   | 1,303          | 2,415          |
|   | <u>8,654</u>   | <u>8,507</u>   |
| <b>Deferred Income</b>                                    | <b>2024</b>    | <b>2023</b>    |
|   | <b>£</b>       | <b>£</b>       |
| Accruals and deferred income includes:                    |                |                |
| Deferred income at 1 April 2023                           | 2,415          | 2,393          |
| Resources deferred in the year                            | 1,303          | 2,415          |
| Amounts released from previous years                      | (2,415)        | (2,393)        |
| Deferred income at 31 March 2024                          | <u>1,303</u>   | <u>2,415</u>   |
| Deferred income comprises:                                |                |                |
| Room hire   | <u>1,303</u>   |                |
|   | <u>1,303</u>   |                |



# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| 14. Funds                               | Balance at<br>01 Apr<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains, Losses<br>and Transfers<br>£ | Balance at<br>31 Mar<br>2024<br>£ |
|---|-----------------------------------|----------------------------|----------------------------|-------------------------------------|-----------------------------------|
| <b>Restricted General Funds</b>         |                                   |                            |                            |                                     |                                   |
| Leasehold property                      | 343,503                           | -                          | (50,962)                   | -                                   | 292,541                           |
| Centre grants and donations             | 9,217                             | 44,712                     | (51,154)                   | -                                   | 2,775                             |
| Community projects                      |                                   |                            |                            |                                     |                                   |
| All Together Now                        | 4,188                             | 7,711                      | (5,812)                    | 293                                 | 6,380                             |
| COVID-19                                | -                                 | -                          | -                          | -                                   | -                                 |
| Evergreen                               | 757                               | 3,722                      | (3,553)                    | 736                                 | 1,662                             |
| Food Club                               | 7,145                             | 10,035                     | (10,230)                   | 6,341                               | 13,291                            |
| Games For Men                           | 200                               | 886                        | (1,175)                    | 89                                  | -                                 |
| Hospital and Medical Transport          | 5,490                             | -                          | (1,956)                    | -                                   | 3,534                             |
| Hot Meals and Holiday Food              | 582                               | -                          | (965)                      | 383                                 | -                                 |
| Older Persons Project                   | -                                 | -                          | -                          | -                                   | -                                 |
| Our Place Youth                         | 1,580                             | 13,036                     | (11,956)                   | 1,119                               | 3,779                             |
| Packed Lunches                          | 383                               | -                          | -                          | (383)                               | -                                 |
| Recovery and Resilience                 | 1,232                             | 892                        | -                          | -                                   | 2,124                             |
| Dementia Group                          | 2,130                             | 38                         | (237)                      | 7                                   | 1,938                             |
| The Village                             | 150                               | -                          | (204)                      | 54                                  | -                                 |
| <b>Total Restricted Funds</b>           | <b>376,557</b>                    | <b>81,032</b>              | <b>(138,204)</b>           | <b>8,639</b>                        | <b>328,024</b>                    |
| <b>Unrestricted Funds</b>               |                                   |                            |                            |                                     |                                   |
| Unrestricted general funds              | (8,153)                           | 59,435                     | (37,903)                   | 11,741                              | 25,120                            |
| Centre grants and donations             | -                                 | 7,500                      | -                          | -                                   | 7,500                             |
| Designated community projects           |                                   |                            |                            |                                     |                                   |
| All Together Now                        | 293                               | -                          | -                          | (293) *                             | -                                 |
| Evergreen                               | 736                               | -                          | -                          | (736) *                             | -                                 |
| Food Club                               | 6,675                             | -                          | -                          | (6,675) *                           | -                                 |
| Games For Men                           | 89                                | -                          | -                          | (89) *                              | -                                 |
| Our Place Youth                         | 1,119                             | -                          | -                          | (1,119) *                           | -                                 |
| Dementia Group                          | 7                                 | -                          | -                          | (7) *                               | -                                 |
| The Village                             | 54                                | -                          | -                          | (54) *                              | -                                 |
| Youth equipment                         | 328                               | -                          | (82)                       | -                                   | 246                               |
| Centre fixtures, fittings and equipment | 4,669                             | -                          | (1,251)                    | 334                                 | 3,752                             |
| Trustees designated reserves policy     |                                   |                            |                            |                                     |                                   |
| Operation and contingency               | 51,709                            | -                          | -                          | (8,153)                             | 43,556                            |
| Community projects cash flow fund       | 1,864                             | -                          | -                          | (342)                               | 1,522                             |
| Building development fund               | 6,000                             | -                          | -                          | -                                   | 6,000                             |
| Major repairs fund                      | 7,238                             | -                          | -                          | (3,246)                             | 3,992                             |
| Equipment fund                          | 4,365                             | -                          | -                          | -                                   | 4,365                             |
| <b>Total Unrestricted Funds</b>         | <b>76,993</b>                     | <b>66,935</b>              | <b>(39,236)</b>            | <b>(8,639)</b>                      | <b>96,053</b>                     |
| <b>Total Funds</b>                      | <b>453,550</b>                    | <b>147,967</b>             | <b>(177,440)</b>           | <b>-</b>                            | <b>424,077</b>                    |

Details of transfers are shown below

- £8,153 was transferred from the Trustees designated reserve operation and contingency fund to the unrestricted general funds to cover the brought forward fund deficit.
- £3,246 was transferred from the Trustees designated reserve major repairs fund to the unrestricted general funds in respect of repairs to the bay window woodwork.
- Due to a change in policy the designated community projects from the 1 April 2023 are recognised as restricted funds. Any brought forward balances have been transferred to the respective restricted funds. These are denoted with an asterisk.

## **Ambleside Parish Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)**

#### **Fund Details**

##### **Leasehold property - Restricted**

This represents the lease for the premise taken on by the trust from St Mary's Parish Centre (Ambleside).

##### **Trustees designated reserves policy**

This is a group of designated funds by the trustees for specific purposes which includes a provision to cover the on going expenses of the trust for 9 months and repairs and upgrades to the premise.

##### **Other funds**

The remaining funds either relate to designated fixtures, fittings and equipment or the various services and projects the trust provide to the local community.

##### **Funds in Deficit**

None

# Ambleside Parish Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Comparative information in respect of the preceding period is as follows:

|   | Balance at<br>01 Apr<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains, Losses<br>and Transfers<br>£ | Balance at<br>31 Mar<br>2023<br>£ |
|---|-----------------------------------|----------------------------|----------------------------|-------------------------------------|-----------------------------------|
| <b>Restricted General Funds</b>         |                                   |                            |                            |                                     |                                   |
| Leasehold property                      | 394,325                           | -                          | (50,822)                   | -                                   | 343,503                           |
| Centre grants and donations             | 2,693                             | 12,351                     | (5,624)                    | (203)                               | 9,217                             |
| Community projects                      |                                   |                            |                            |                                     |                                   |
| All Together Now                        | 2,751                             | 10,128                     | (9,281)                    | 590                                 | 4,188                             |
| COVID-19                                | -                                 | -                          | -                          | -                                   | -                                 |
| Evergreen                               | 3,380                             | 2,841                      | (5,430)                    | (34)                                | 757                               |
| Food Club                               | 2,027                             | 12,245                     | (7,127)                    | -                                   | 7,145                             |
| Games For Men                           | 1,443                             | 850                        | (2,093)                    | -                                   | 200                               |
| Hospital and Medical Transport          | 6,610                             | 350                        | (1,470)                    | -                                   | 5,490                             |
| Hot Meals and Holiday Food              | 1,401                             | -                          | (819)                      | -                                   | 582                               |
| Older Persons Project                   | -                                 | -                          | -                          | -                                   | -                                 |
| Our Place Youth                         | 7,557                             | 3,800                      | (9,777)                    | -                                   | 1,580                             |
| Packed Lunches                          | 383                               | -                          | -                          | -                                   | 383                               |
| Recovery and Resilience                 | 2,690                             | -                          | (50)                       | (1,408)                             | 1,232                             |
| Dementia Group                          | -                                 | 2,500                      | (404)                      | 34                                  | 2,130                             |
| The Village                             | -                                 | -                          | -                          | 150                                 | 150                               |
| <b>Total Restricted Funds</b>           | <b>425,260</b>                    | <b>45,065</b>              | <b>(92,897)</b>            | <b>(871)</b>                        | <b>376,557</b>                    |
| <b>Unrestricted Funds</b>               |                                   |                            |                            |                                     |                                   |
| Unrestricted general funds              | 15,493                            | 42,826                     | (66,461)                   | (11)                                | (8,153)                           |
| Designated community projects           |                                   |                            |                            |                                     |                                   |
| All Together Now                        | 112                               | 23                         | (260)                      | 418                                 | 293                               |
| Evergreen                               | 1,398                             | 851                        | (1,513)                    | -                                   | 736                               |
| Food Club                               | 1,390                             | 5,336                      | (51)                       | -                                   | 6,675                             |
| Games For Men                           | 304                               | 602                        | (817)                      | -                                   | 89                                |
| Our Place Youth                         | 1,984                             | 2,198                      | (3,073)                    | 10                                  | 1,119                             |
| Dementia Group                          | -                                 | 7                          | -                          | -                                   | 7                                 |
| The Village                             | -                                 | 54                         | -                          | -                                   | 54                                |
| Youth equipment                         | 437                               | -                          | (109)                      | -                                   | 328                               |
| Centre fixtures, fittings and equipment | 5,772                             | -                          | (1,557)                    | 454                                 | 4,669                             |
| Trustees designated reserves policy     |                                   |                            |                            |                                     |                                   |
| Operation and contingency               | 51,709                            | -                          | -                          | -                                   | 51,709                            |
| Community projects cash flow fund       | 1,864                             | -                          | -                          | -                                   | 1,864                             |
| Building development fund               | 6,000                             | -                          | -                          | -                                   | 6,000                             |
| Major repairs fund                      | 7,238                             | -                          | -                          | -                                   | 7,238                             |
| Equipment fund                          | 4,365                             | -                          | -                          | -                                   | 4,365                             |
| <b>Total Unrestricted Funds</b>         | <b>98,066</b>                     | <b>51,897</b>              | <b>(73,841)</b>            | <b>871</b>                          | <b>76,993</b>                     |
| <b>Total Funds</b>                      | <b>523,326</b>                    | <b>96,962</b>              | <b>(166,738)</b>           | <b>-</b>                            | <b>453,550</b>                    |

Details of transfers are shown below

2023 - No material transfers

## Ambleside Parish Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 15. Analysis of Net Assets Between Funds

Fund balances at 31 March 2024 are represented by:

|                         | Unrestricted<br>Funds<br>£ | Restricted<br>General<br>Funds<br>£ | Total<br>Funds<br>£ |
|-------------------------|----------------------------|-------------------------------------|---------------------|
| Tangible fixed assets   | 3,999                      | 292,541                             | 296,540             |
| Current assets          | 100,708                    | 35,483                              | 136,191             |
| Current liabilities     | (8,654)                    | -                                   | (8,654)             |
| Non-current liabilities | -                          | -                                   | -                   |
| <b>Total Net Assets</b> | <b>96,053</b>              | <b>328,024</b>                      | <b>424,077</b>      |

Comparative information in respect of the preceding period is as follows:

|                         | Unrestricted<br>Funds<br>£ | Restricted<br>General<br>Funds<br>£ | Total<br>Funds<br>£ |
|-------------------------|----------------------------|-------------------------------------|---------------------|
| Tangible fixed assets   | 4,997                      | 343,503                             | 348,500             |
| Current assets          | 80,503                     | 33,054                              | 113,557             |
| Current liabilities     | (8,507)                    | -                                   | (8,507)             |
| Non-current liabilities | -                          | -                                   | -                   |
| <b>Total Net Assets</b> | <b>76,993</b>              | <b>376,557</b>                      | <b>453,550</b>      |

#### 16. Members' Liability

Ambleside Parish Centre is a company limited by guarantee, each member's contribution not exceeding £10 on dissolution.