

LANGDON SQUARE COMMUNITY CENTRE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LANGDON SQUARE COMMUNITY CENTRE
(A company limited by guarantee)

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LANGDON SQUARE COMMUNITY CENTRE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	David Elliott, Chair Christine Eaton, Trustee Margaret Black, Trustee
Company registered number	08072139
Charity registered number	1148682
Registered office	Langdon Square Coulby Newham Middlesbrough TS8 0TF
Company secretary	Christine Eaton
Accountants	Waltons Business Advisers Limited Maritime House Harbour Walk The Marina Hartlepool TS24 0UX
Bankers	Yorkshire Bank 7 Linthorpe Road Middlesbrough TS1 1RF

LANGDON SQUARE COMMUNITY CENTRE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

● **Governing Document**

The charity is a company, limited by guarantee, incorporated on 16th May 2012 and registered as a charity on 22nd August 2012. The company was established under a Memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of association. In the event of its being wound up, members are required to contribute an amount not exceeding £10.

● **Recruitment, appointment and training of Trustees**

The trustees are recruited from a pool of individuals who support the organisation. Potential trustees are briefed by the board and given copies of relevant policies and procedures.

● **Organisational Structure**

The trustees are responsible for the strategic objectives of the charity. They are currently also responsible for the day to day running of the charity.

● **Risk management**

The trustees constantly review the risks to which the charity is exposed and to this end they put in place systems and strategies to minimise those risks.

● **Related Parties**

There are no related parties other than trustees and their immediate family.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

The objectives of the charity as set out in its Memorandum of Association are:

To further, or benefit, for the residents of Middlesbrough and surrounding areas without distinction of sex, sexual orientation, race or of political, or religious or other opinions, by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation, leisure time occupation, with the objective of improving the conditions of life for the said residents.

In furtherance to these objects but not otherwise the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or cooperate with any statutory authority in the maintenance and the management of such a centre for activities promoted by the charity in furtherance of the above objects.

The charity therefore administers and runs the Langdon Square Community Centre.

The trustees have complied with the duty in section 17 of the Charities act 2011 to have due regard to public benefit guidance published by the Charity Commission.

● **Achievements and performance**

The charity was formed in May 2012 for the purpose of taking over the running of Langdon Square Community Centre from Middlesbrough Council. The transfer took place on 1st April 2013. Prior to this the centre had been run by a community of volunteers on behalf of Middlesbrough Council. The charity now has a 25 year lease on the Centre with the rent being funded, as part of the agreement, by Middlesbrough Council. The trustees were largely recruited from the original management committee and therefore have wide experience of the Centre.

The centre has largely continued the activities which already took place there and the income arises from room hire and charges for the use of the kitchen. The centre is a vital community resource and is well attended and well used and it is hoped that this will continue for many years to come.

Financial review

The charity generated sufficient income to cover its running costs.

This year has shown an increase in Users at the Centre, both private and business, resulting in a slightly higher income.

We have now outsourced all our Centre maintenance, moving from the Council to private sector, this has therefore reduced our expenses.

● **Reserves policy**

The Trustees have established that the organisation should maintain free reserves of approximately 12 months' running costs, which would be around £40,000 as at 31st March 2025 (disregarding the rent charge which is funded annually). Free reserves at 31st March 2025 were £75,278. A designated fund of £29,500 has been established to cover planned decoration and maintenance.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:



Margaret Black

Date:

25.9.25

LANGDON SQUARE COMMUNITY CENTRE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Langdon Square Community Centre ('the Charity')

I report to the Charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity 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 financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts 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 financial statements to be reached.

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work or for this report.

Signed: Heather O'Driscoll

Dated:

Waltons Business Advisers Limited

Maritime House
Harbour Walk
The Marina
Hartlepool
TS24 0UX

LANGDON SQUARE COMMUNITY CENTRE
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:				
Donations and legacies	3	26,500	26,500	26,500
Charitable activities - room hire		50,952	50,952	44,156
Bank interest		527	527	561
TOTAL INCOME		77,979	77,979	71,217
EXPENDITURE ON:				
Charitable activities	4	67,000	67,000	64,298
TOTAL EXPENDITURE		67,000	67,000	64,298
NET INCOME BEFORE NET GAINS ON INVESTMENTS				
		10,979	10,979	6,919
Net gains on investments		742	742	2,260
NET MOVEMENT IN FUNDS		11,721	11,721	9,179
RECONCILIATION OF FUNDS:				
Total funds brought forward		148,112	148,112	138,933
Net movement in funds		11,721	11,721	9,179
TOTAL FUNDS CARRIED FORWARD		159,833	159,833	148,112

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

LANGDON SQUARE COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 08072139

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	7	6,183	7,357
Investments	8	48,872	48,130
		<u>55,055</u>	<u>55,487</u>
CURRENT ASSETS			
Debtors	9	2,526	2,367
Cash at bank and in hand		104,397	92,660
		<u>106,923</u>	<u>95,027</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	(2,145)	(2,402)
		<u>104,778</u>	<u>92,625</u>
NET CURRENT ASSETS			
		<u>159,833</u>	<u>148,112</u>
TOTAL NET ASSETS			
		<u>159,833</u>	<u>148,112</u>
CHARITY FUNDS			
Unrestricted funds			
Designated funds	11	29,500	29,500
General funds	11	130,333	118,612
TOTAL FUNDS			
		<u>159,833</u>	<u>148,112</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

LANGDON SQUARE COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 08072139

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Margaret Black

Date: 25.9.25.

The notes on pages 9 to 17 form part of these financial statements.

LANGDON SQUARE COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

Langdon Square Community Centre is a company limited by guarantee and registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the informal education of young people aged 8 to 16 years who are experiencing social exclusion and/or disadvantage.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Effective 1 January 2019)'. The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention. the principal accounting policies adopted are set out below.

2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

LANGDON SQUARE COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.3 Income

All incoming resources are included in the statement of Financial activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

2.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Property Improvements	-	6.67% straight line
Equipment	-	10.00% straight line

2.6 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

LANGDON SQUARE COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.7 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.8 Long-term investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rent funding Middlesbrough Council	26,500	26,500	26,500

Under a lease dated 1st March 2013, the charity is leasing the Centre from Middlesbrough Council for a term of 25 years. Middlesbrough Council is providing funding to cover rental costs which amounts to £26,500 per annum.

LANGDON SQUARE COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Charitable activities 2025 £	Governance costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Community Centre	65,350	1,650	67,000	64,298
<i>Total 2024</i>	61,778	2,520	64,298	

Analysis of Charitable Activities

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	15,458	14,098
Rent	26,737	26,743
Security	999	910
Postage & stationery	443	978
Insurance	1,996	1,740
Light & heat	9,008	12,027
Water	1,749	819
Telephone	583	600
Kitchen supplies	227	216
Cleaning supplies	1,329	1,731
Building & garden maintenance	4,944	(1,843)
Licences	370	345
Depreciation	1,173	2,831
Sundry expenses	124	399
Bank charges	210	184
	65,350	61,778

LANGDON SQUARE COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

Analysis of Governance Costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Bookkeeping & payroll	660	1,620
Independant examiners fee	990	900
	1,650	2,520

5. STAFF COSTS

	2025 £	<i>2024 £</i>
Wages and salaries	15,458	14,098
	15,458	14,098

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	<i>2024 No.</i>
Charitable employees	2	2
	2	2

No employee received remuneration amounting to more than £60,000 in either year.

LANGDON SQUARE COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

7. TANGIBLE FIXED ASSETS

	Property Improvement £	Equipment £	Total £
Cost			
At 1 April 2024	8,149	22,883	31,032
At 31 March 2025	<u>8,149</u>	<u>22,883</u>	<u>31,032</u>
Depreciation			
At 1 April 2024	3,395	20,281	23,676
Charge for the year	543	630	1,173
At 31 March 2025	<u>3,938</u>	<u>20,911</u>	<u>24,849</u>
Net book value			
At 31 March 2025	<u><u>4,211</u></u>	<u><u>1,972</u></u>	<u><u>6,183</u></u>
At 31 March 2024	<u><u>4,754</u></u>	<u><u>2,602</u></u>	<u><u>7,356</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. FIXED ASSET INVESTMENTS

	Listed investments £
Cost	
At 1 April 2024	48,130
Revaluations	742
	<u>48,872</u>
At 31 March 2025	<u><u>48,872</u></u>
Net book value	
At 31 March 2025	48,872
At 31 March 2024	<u><u>48,130</u></u>

9. DEBTORS

	2025 £	2024 £
Trade debtors and prepayments	2,526	2,367
	<u>2,526</u>	<u>2,367</u>
	<u><u>2,526</u></u>	<u><u>2,367</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors and accruals	2,145	2,402
	<u>2,145</u>	<u>2,402</u>
	<u><u>2,145</u></u>	<u><u>2,402</u></u>

LANGDON SQUARE COMMUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
Designated funds					
Designated funds	29,500	-	-	-	29,500
General funds					
General funds	118,612	77,979	(67,000)	742	130,333
Total Unrestricted funds	148,112	77,979	(67,000)	742	159,833

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds					
Designated funds	29,500	-	-	-	29,500
General funds					
General funds	109,433	71,217	(64,298)	2,260	118,612
Total Unrestricted funds	138,933	71,217	(64,298)	2,260	148,112

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. STATEMENT OF FUNDS (CONTINUED)

Designated fund

The Trustees have set up a designated fund to provide for the following:

Decorating	£3,000
Hall Floor	£3,500
Road Repair	£3,000
Boiler Replacement	£20,000
	£29,500