

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

England & Wales · Charity number 1153110

Details

Status	Registered
Legal form	Charitable company
Company number	08552573
Registered	2013-07-29
Register	View on the Charity Commission register

Contact

Address	Longtown Community Centre Arthuret Road Longtown Carlisle CA6 5SJ
Phone	01228791876
Email	steph.graham@longtowncc.co.uk
Website	www.longtowncommunitycentre.org.uk

Activities

Objects: THE OBJECT OF THE CHARITY IS TO MAINTAIN A COMMUNITY CENTRE FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT FOR THE FOLLOWING PURPOSES: A) FOR THE ADVANCEMENT OF EDUCATION OF THE SAID INHABITANTS. B)FOR THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: The Community Centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race-nights, dances, quizzes, public meetings etc. In addition there are a number of community groups - currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna, fitness suite.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Recreation
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£145,433	£137,120	-	-
2024-03-31	£81,729	£100,470	-	-
2023-03-31	£107,693	£140,861	-	-
2022-03-31	£151,634	£120,914	-	-
2021-03-31	£49,183	£46,390	-	-

Trustees

Name	Role	Appointed
Jean Harrison		2020-02-24
Kris Gray		2017-10-25
Sir James Graham		2013-07-08
Susan Florence Richardson		2020-02-24
Timothy David Pickstone		2022-09-12

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

England & Wales - Charity number 1153110

Accounts

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Sir J F S Graham
Mrs K Gray
Miss J Harrison
Miss S F Richardson
Cllr T Pickstone

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non restricted activities for a year in the event of a significant drop in funding.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Longtown Memorial Hall Community Centre went through a period of change in the last year, with changes in both the centre management and on the Board of Trustees. By the end of the year changes had been put in place with a new Centre Manager in place and the centre has been going from strength to strength.

We are pleased to report that the Centre continues to be well used by the local community, with some new groups coming on board this year. It has been great that the Centre remains at the heart of the local community, and we were proud to play our part in major local events such as the switching on of the Christmas Tree and on Remembrance Sunday.

Financial review

We have continued to face challenges with some rising costs, particularly energy costs. This has been balanced by healthy income from room hire and centre based activities. The Trustees would like to place on record our thanks to our donors and to everyone who uses the Centre.

Plans for future periods

Looking forwards we are hopeful that modernisation work will take place in the Centre during 2024-25, following receipt of grants from a number of funders. We continue to look for new sources of income and to grow our income from room hire and centre based activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 October 2025 and signed on behalf of the board of trustees by:

Cllr T Pickstone
Trustee

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2025.

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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	—	97,562	97,562	39,650
Charitable activities	6	47,322	—	47,322	38,614
Other trading activities	7	536	—	536	2,026
Investment income	8	13	—	13	1,439
Total income		<u>47,871</u>	<u>97,562</u>	<u>145,433</u>	<u>81,729</u>
Expenditure					
Expenditure on charitable activities	9,10	52,134	84,986	137,120	100,470
Total expenditure		<u>52,134</u>	<u>84,986</u>	<u>137,120</u>	<u>100,470</u>
Net income/(expenditure) and net movement in funds		<u>(4,263)</u>	<u>12,576</u>	<u>8,313</u>	<u>(18,741)</u>
Reconciliation of funds					
Total funds brought forward		34,476	2,200	36,676	55,417
Total funds carried forward		<u>30,213</u>	<u>14,776</u>	<u>44,989</u>	<u>36,676</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	15	1,585	1,348
Cash at bank and in hand		58,538	50,213
		60,123	51,561
Creditors: amounts falling due within one year	16	15,134	14,885
Net current assets		44,989	36,676
Total assets less current liabilities		44,989	36,676
Net assets		44,989	36,676
Funds of the charity			
Restricted funds		14,776	2,200
Unrestricted funds		30,213	34,476
Total charity funds	17	44,989	36,676

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 6 October 2025, and are signed on behalf of the board by:

Cllr T Pickstone
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are 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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Grants				
Grants receivable	97,562	97,562	39,650	39,650

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Lettings	35,716	35,716	29,279	29,279
Catering	5	5	537	537
Gym	5,370	5,370	4,570	4,570
Squash, Pickleball	1,184	1,184	2,033	2,033
Bowling	1,778	1,778	786	786
Coffee Bar	3,242	3,242	1,409	1,409
Membership	27	27	—	—
	<u>47,322</u>	<u>47,322</u>	<u>38,614</u>	<u>38,614</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bar income	<u>536</u>	<u>536</u>	<u>2,026</u>	<u>2,026</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	13	13	1,439	1,439

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Centre	48,994	84,986	133,980
Support costs	3,140	—	3,140
	<u>52,134</u>	<u>84,986</u>	<u>137,120</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Centre	36,206	55,164	91,370
Support costs	9,100	—	9,100
	<u>45,306</u>	<u>55,164</u>	<u>100,470</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Centre	133,980	—	133,980	91,370
Governance costs	—	3,140	3,140	9,100
	<u>133,980</u>	<u>3,140</u>	<u>137,120</u>	<u>100,470</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>180</u>	<u>180</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>67,515</u>	<u>48,840</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Staff costs *(continued)*

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	<u>4,456</u>
Depreciation	
At 1 April 2024 and 31 March 2025	<u>4,456</u>
Carrying amount	
At 31 March 2025	<u>—</u>
At 31 March 2024	<u>—</u>

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>1,585</u>	<u>1,348</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	14,834	14,393
Accruals and deferred income	300	360
Social security and other taxes	—	132
	<u>15,134</u>	<u>14,885</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>34,476</u>	<u>47,871</u>	<u>(52,134)</u>	<u>30,213</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>37,703</u>	<u>42,079</u>	<u>(45,306)</u>	<u>34,476</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
CCC Wages	–	37,596	(37,596)	–
Youth Fund	–	–	–	–
Wind Farm Grants	2,200	–	–	2,200
Centre Improvements	–	59,966	(47,390)	12,576
Lunch Club	–	–	–	–
Walks	–	–	–	–
PCC	–	–	–	–
	<u>2,200</u>	<u>97,562</u>	<u>(84,986)</u>	<u>14,776</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
CCC Wages	–	33,800	(33,800)	–
Youth Fund	17,714	–	(17,714)	–
Wind Farm Grants	–	–	–	–
Centre Improvements	–	–	–	–
Lunch Club	–	500	(500)	–
Walks	–	2,850	(2,850)	–
PCC	–	2,500	(300)	2,200
	<u>17,714</u>	<u>39,650</u>	<u>(55,164)</u>	<u>2,200</u>

During the year, the restricted funds were reviewed and corrected in line with the details that had been submitted to the grant providers.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	45,347	14,776	60,123
Creditors less than 1 year	(15,134)	—	(15,134)
Net assets	<u>30,213</u>	<u>14,776</u>	<u>44,989</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	49,361	2,200	51,561
Creditors less than 1 year	(14,885)	—	(14,885)
Net assets	<u>34,476</u>	<u>2,200</u>	<u>36,676</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>97,562</u>	<u>39,650</u>
 Charitable activities		
Lettings	35,716	29,279
Catering	5	537
Gym	5,370	4,570
Squash, Pickleball	1,184	2,033
Bowling	1,778	786
Coffee Bar	3,242	1,409
Membership	<u>27</u>	<u>—</u>
	<u>47,322</u>	<u>38,614</u>
 Other trading activities		
Bar income	<u>536</u>	<u>2,026</u>
 Investment income		
Bank interest receivable	<u>13</u>	<u>1,439</u>
 Total income	<u><u>145,433</u></u>	<u><u>81,729</u></u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Purchases	9,613	—
Wages and salaries	67,515	48,840
Rates and water	2,582	2,306
Light and heat	14,519	21,494
Repairs and maintenance	326	422
Insurance	1,566	1,282
Other establishment	29,390	—
Legal and professional fees	3,140	9,100
Telephone	3,406	2,735
Other office costs	1,457	4,798
Interest on bank loans and overdrafts	606	441
Event costs	1,134	6,207
Licences and subscriptions	1,087	1,029
Printing, stationery and postage	—	811
Laundry & Catering	779	1,005
	<u>137,120</u>	<u>100,470</u>
Total expenditure	<u>137,120</u>	<u>100,470</u>
Net income/(expenditure)	<u>8,313</u>	<u>(18,741)</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	9,613	—
Wages/salaries	67,515	48,840
Rates & water	2,582	2,306
Light & heat	14,519	21,494
Repairs & maintenance	326	422
Insurance	1,566	1,282
Centre Improvements	29,390	—
Telephone	3,406	2,735
Other office costs	1,457	4,798
Bank charges	606	441
Event Costs	1,134	6,207
Licences and subscriptions	1,087	1,029
Printing, stationery and postage	—	811
Laundry & Catering	779	1,005
	<u>133,980</u>	<u>91,370</u>
Governance costs		
Legal and other professional fees	<u>3,140</u>	<u>9,100</u>
	<u>137,120</u>	<u>100,470</u>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

England & Wales - Charity number 1153110

Accounts

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Sir J F S Graham	
Cllr J Mallinson	(Resigned 11 September 2023)
Mrs K Gray	
Miss J Harrison	
Miss S F Richardson	
Mr K Walsh	(Served from 9 May 2023 to 11 September 2023)
Miss A Butler	(Resigned 11 September 2023)
Miss C Johannse	(Resigned 11 September 2023)
Cllr T Pickstone	
Rev E Robinson	(Resigned 11 September 2023)

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non-restricted activities for a year in the event of a significant drop in funding.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Longtown Memorial Hall Community Centre went through a period of change in the last year, with changes in both the centre management and on the Board of Trustees. By the end of the year changes had been put in place with a new Centre Manager in place and the centre has been going from strength to strength.

We are pleased to report that the Centre continues to be well used by the local community, with some new groups coming on board this year. It has been great that the Centre remains at the heart of the local community, and we were proud to play our part in major local events such as the switching on of the Christmas Tree and on Remembrance Sunday.

Financial review

We have continued to face challenges with some rising costs, particularly energy costs. This has been balanced by healthy income from room hire and centre based activities. The Trustees would like to place on record our thanks to our donors and to everyone who uses the Centre.

Plans for future periods

Looking forwards we are hopeful that modernisation work will take place in the Centre during 2024-25, following receipt of grants from a number of funders. We continue to look for new sources of income and to grow our income from room hire and centre based activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 October 2024 and signed on behalf of the board of trustees by:

Cllr T Pickstone
Trustee

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2024.

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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	39,650	39,650	54,487
Charitable activities	6	38,614	–	38,614	52,720
Other trading activities	7	2,026	–	2,026	–
Investment income	8	1,439	–	1,439	486
Total income		<u>42,079</u>	<u>39,650</u>	<u>81,729</u>	<u>107,693</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>45,306</u>	<u>55,164</u>	<u>100,470</u>	<u>140,861</u>
Total expenditure		<u>45,306</u>	<u>55,164</u>	<u>100,470</u>	<u>140,861</u>
Net expenditure and net movement in funds		<u>(3,227)</u>	<u>(15,514)</u>	<u>(18,741)</u>	<u>(33,168)</u>
Reconciliation of funds					
Total funds brought forward		<u>37,703</u>	<u>17,714</u>	<u>55,417</u>	<u>88,585</u>
Total funds carried forward		<u>34,476</u>	<u>2,200</u>	<u>36,676</u>	<u>55,417</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	1,348	4,001
Cash at bank and in hand		50,213	61,183
		<u>51,561</u>	<u>65,184</u>
Creditors: amounts falling due within one year	16	14,885	9,767
Net current assets		<u>36,676</u>	<u>55,417</u>
Total assets less current liabilities		<u>36,676</u>	<u>55,417</u>
Net assets		<u>36,676</u>	<u>55,417</u>
Funds of the charity			
Restricted funds		2,200	17,714
Unrestricted funds		<u>34,476</u>	<u>37,703</u>
Total charity funds	17	<u>36,676</u>	<u>55,417</u>

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 2 October 2024, and are signed on behalf of the board by:

Cllr T Pickstone
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are 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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	—	39,650	39,650

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	16,481	38,006	54,487

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Longtown MHCC Club Ltd	—	—	1,639	1,639
Lettings	29,279	29,279	42,418	42,418
Catering	537	537	413	413
Sunbed, Sauna, Toning tables	—	—	134	134
Gym	4,570	4,570	3,663	3,663
Squash	2,033	2,033	1,070	1,070
Bowling	786	786	1,779	1,779
Coffee Bar	1,409	1,409	1,604	1,604
	<u>38,614</u>	<u>38,614</u>	<u>52,720</u>	<u>52,720</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bar income	2,026	2,026	—	—

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	1,439	1,439	486	486

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Centre	36,206	55,164	91,370
Support costs	9,100	—	9,100
	45,306	55,164	100,470

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Centre	12,852	111,917	124,769
Support costs	16,092	—	16,092
	28,944	111,917	140,861

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Centre	91,370	—	91,370	124,769
Governance costs	—	9,100	9,100	16,092
	91,370	9,100	100,470	140,861

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	180	180

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>48,840</u>	<u>64,004</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2023 and 31 March 2024	<u>4,456</u>
Depreciation	
At 1 April 2023 and 31 March 2024	<u>4,456</u>
Carrying amount	
At 31 March 2024	<u>—</u>
At 31 March 2023	<u>—</u>

15. Debtors

	2024	2023
	£	£
Trade debtors	—	2,913
Prepayments and accrued income	<u>1,348</u>	<u>1,088</u>
	<u>1,348</u>	<u>4,001</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	14,393	9,107
Accruals and deferred income	360	660
Social security and other taxes	132	—
	<u>14,885</u>	<u>9,767</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>37,703</u>	<u>42,079</u>	<u>(45,306)</u>	<u>—</u>	<u>34,476</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>2,306</u>	<u>69,687</u>	<u>(28,944)</u>	<u>(5,346)</u>	<u>37,703</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
CCC Wages	—	33,800	(33,800)	—	—
Youth Fund	17,714	—	(17,714)	—	—
Wind Farm Grants	—	—	—	—	—
Lunch Club	—	500	(500)	—	—
Gym	—	—	—	—	—
Walks	—	2,850	(2,850)	—	—
PCC	—	2,500	(300)	—	2,200
	<u>17,714</u>	<u>39,650</u>	<u>(55,164)</u>	<u>—</u>	<u>2,200</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
CCC Wages	—	27,200	(27,200)	—	—
Youth Fund	53,125	10,806	(46,217)	—	17,714
Wind Farm Grants	11,000	—	(11,000)	—	—
Lunch Club	9,278	—	(9,278)	—	—
Gym	12,876	—	(18,222)	5,346	—
Walks	—	—	—	—	—
PCC	—	—	—	—	—
	<u>86,279</u>	<u>38,006</u>	<u>(111,917)</u>	<u>5,346</u>	<u>17,714</u>

During the year, the restricted funds were reviewed and corrected in line with the details that had been submitted to the grant providers.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	49,361	2,200	51,561
Creditors less than 1 year	(14,885)	—	(14,885)
Net assets	<u>34,476</u>	<u>2,200</u>	<u>36,676</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	47,470	17,714	65,184
Creditors less than 1 year	(9,767)	—	(9,767)
Net assets	<u>37,703</u>	<u>17,714</u>	<u>55,417</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>39,650</u>	<u>54,487</u>
Charitable activities		
Longtown MHCC Club Ltd	—	1,639
Lettings	29,279	42,418
Catering	537	413
Sunbed, Sauna, Toning tables	—	134
Gym	4,570	3,663
Squash	2,033	1,070
Bowling	786	1,779
Coffee Bar	<u>1,409</u>	<u>1,604</u>
	<u>38,614</u>	<u>52,720</u>
Other trading activities		
Bar income	<u>2,026</u>	<u>—</u>
Investment income		
Bank interest receivable	<u>1,439</u>	<u>486</u>
Total income	<u><u>81,729</u></u>	<u><u>107,693</u></u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	48,840	64,004
Rates and water	2,306	2,529
Light and heat	21,494	21,749
Repairs and maintenance	422	1,401
Insurance	1,282	1,152
Legal and professional fees	9,100	16,092
Telephone	2,735	2,547
Other office costs	4,798	—
Interest on bank loans and overdrafts	441	342
Gym maintenance	—	18,582
Catering expenses	—	2,849
Event costs	6,207	6,144
Licences and subscriptions	1,029	—
Printing, stationery and postage	811	279
Advertising	—	264
Laundry & Catering	1,005	2,927
	<u>100,470</u>	<u>140,861</u>
Total expenditure	<u>100,470</u>	<u>140,861</u>
Net expenditure	<u>(18,741)</u>	<u>(33,168)</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	48,840	64,004
Rates & water	2,306	2,529
Light & heat	21,494	21,749
Repairs & maintenance	422	1,401
Insurance	1,282	1,152
Telephone	2,735	2,547
Other office costs	4,798	—
Bank charges	441	342
Gym maintenance	—	18,582
Catering Expenses	—	2,849
Event Costs	6,207	6,144
Licences and subscriptions	1,029	—
Printing, stationery and postage	811	279
Advertising	—	264
Laundry & Catering	1,005	2,927
	<u>91,370</u>	<u>124,769</u>
Governance costs		
Legal and other professional fees	<u>9,100</u>	<u>16,092</u>
	<u>100,470</u>	<u>140,861</u>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

England & Wales - Charity number 1153110

Accounts

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

**Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Mr R D Bloxham	
Sir J F S Graham	
Cllr J Mallinson	
Cllr V Tarbitt	
Mrs K Gray	
Miss J Harrison	
Miss S F Richardson	
Miss A Butler	(Appointed 8 September 2022)
Miss C Johannse	(Appointed 8 September 2022)
Cllr T Pickstone	(Appointed 20 September 2022)
Rev E Robinson	(Appointed 20 September 2022)

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non-restricted activities for a year in the event of a significant drop in funding.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Longtown Memorial Hall Community Centre has faced a challenging year, grappling with the prolonged impacts of the Coronavirus pandemic and the cost of living crisis. The Centre has also gone through a period of change, with the departure of our long-serving Centre Manager, welcoming new Trustees and a new bought in management arrangement with another Community Centre.

Despite these adversities, the Centre demonstrated commitment and adaptability. We have welcomed new users to the centre as well as many long-standing bookings. During the year we were delighted to see the Longtown Pop-up Pantry come to the centre, providing accessible and affordable food to the local community, as well as a good working relationship with Carlisle Food Bank for those most in need.

Financial review

Financial challenges, intensified by the pandemic's aftermath and the cost of living crisis, have required strategic adjustments. We have sought to curtail unnecessary expenditures while diversifying our income streams. A key component of our financial support has been the grants we receive. The Trustees wish to place on record our thanks to our funders and to the groups and individuals who use the centre.

Plans for future periods

Looking forward, our focus is on strengthening ties with our community and ensuring that the Centre remains a beacon of support and unity. We aim to rejuvenate community engagement, adapt to the shifting socio-economic landscape, and offer avenues of assistance and programs tailored to the needs arising from the cost of living crisis. Together, with collective effort and determination, we believe that the Longtown Memorial Hall Community Centre will surmount these challenges and continue to be a pivotal pillar for our community.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Cllr T Pickstone
Trustee

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2023.

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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	16,481	38,006	54,487	134,189
Charitable activities	6	52,720	—	52,720	17,367
Investment income	7	486	—	486	78
Total income		<u>69,687</u>	<u>38,006</u>	<u>107,693</u>	<u>151,634</u>
Expenditure					
Expenditure on charitable activities	8,9	28,944	111,917	140,861	120,914
Total expenditure		<u>28,944</u>	<u>111,917</u>	<u>140,861</u>	<u>120,914</u>
Net (expenditure)/income		<u>40,743</u>	<u>(73,911)</u>	<u>(33,168)</u>	<u>30,720</u>
Transfers between funds		(5,346)	5,346	—	—
Net movement in funds		<u>35,397</u>	<u>(68,565)</u>	<u>(33,168)</u>	<u>30,720</u>
Reconciliation of funds					
Total funds brought forward		2,306	86,279	88,585	57,865
Total funds carried forward		<u>37,703</u>	<u>17,714</u>	<u>55,417</u>	<u>88,585</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	14	4,001	2,923
Cash at bank and in hand		61,183	100,911
		<u>65,184</u>	<u>103,834</u>
Creditors: amounts falling due within one year	15	9,767	15,249
Net current assets		<u>55,417</u>	<u>88,585</u>
Total assets less current liabilities		<u>55,417</u>	<u>88,585</u>
Net assets		<u>55,417</u>	<u>88,585</u>
Funds of the charity			
Restricted funds		17,714	86,279
Unrestricted funds		37,703	2,306
Total charity funds	16	<u>55,417</u>	<u>88,585</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Cllr T Pickstone
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are 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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	16,481	38,006	54,487
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	39,005	95,184	134,189

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Longtown MHCC Club Ltd	1,639	1,639	2,587	2,587
Lettings	42,418	42,418	11,908	11,908
Catering	413	413	—	—
Sunbed, Sauna, Toning tables	134	134	84	84
Gym	3,663	3,663	1,053	1,053
Squash	1,070	1,070	857	857
Bowling	1,779	1,779	684	684
Coffee Bar	1,604	1,604	194	194
	52,720	52,720	17,367	17,367

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	486	486	78	78

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Centre	12,852	111,917	124,769
Support costs	16,092	—	16,092
	<u>28,944</u>	<u>111,917</u>	<u>140,861</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Centre	20,104	94,864	114,968
Support costs	6,805	(859)	5,946
	<u>26,909</u>	<u>94,005</u>	<u>120,914</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Centre	124,769	—	124,769	114,968
Governance costs	—	16,092	16,092	5,946
	<u>124,769</u>	<u>16,092</u>	<u>140,861</u>	<u>120,914</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>180</u>	<u>360</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>64,004</u>	<u>84,737</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Staff costs *(continued)*

The average head count of employees during the year was 2 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>2</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	<u>4,456</u>
Depreciation	
At 1 April 2022 and 31 March 2023	<u>4,456</u>
Carrying amount	
At 31 March 2023	<u>—</u>
At 31 March 2022	<u>—</u>

14. Debtors

	2023 £	2022 £
Trade debtors	2,913	1,771
Prepayments and accrued income	<u>1,088</u>	<u>1,152</u>
	<u>4,001</u>	<u>2,923</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	9,107	14,589
Accruals and deferred income	<u>660</u>	<u>660</u>
	<u>9,767</u>	<u>15,249</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>2,306</u>	<u>69,687</u>	<u>(28,944)</u>	<u>(5,346)</u>	<u>37,703</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>35,547</u>	<u>56,450</u>	<u>(26,909)</u>	<u>(62,782)</u>	<u>2,306</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
CCC Wages	–	27,200	(27,200)	–	–
Youth Fund	53,125	10,806	(46,217)	–	17,714
Wind Farm Grants	11,000	–	(11,000)	–	–
Other	–	–	–	–	–
Lunch Club	9,278	–	(9,278)	–	–
Gym	<u>12,876</u>	<u>–</u>	<u>(18,222)</u>	<u>5,346</u>	<u>–</u>
	<u>86,279</u>	<u>38,006</u>	<u>(111,917)</u>	<u>5,346</u>	<u>17,714</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
CCC Wages	–	17,202	(79,984)	62,782	–
Youth Fund	8,729	51,728	(7,332)	–	53,125
Wind Farm Grants	8,000	3,000	–	–	11,000
Other	–	1,481	(1,481)	–	–
Lunch Club	5,589	6,773	(3,084)	–	9,278
Gym	<u>–</u>	<u>15,000</u>	<u>(2,124)</u>	<u>–</u>	<u>12,876</u>
	<u>22,318</u>	<u>95,184</u>	<u>(94,005)</u>	<u>62,782</u>	<u>86,279</u>

During the year, the restricted funds were reviewed and corrected in line with the details that had been submitted to the grant providers.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	47,470	17,714	65,184
Creditors less than 1 year	(9,767)	—	(9,767)
Net assets	<u>37,703</u>	<u>17,714</u>	<u>55,417</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	17,555	86,279	103,834
Creditors less than 1 year	(15,249)	—	(15,249)
Net assets	<u>2,306</u>	<u>86,279</u>	<u>88,585</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Grants receivable	54,487	134,189
Charitable activities		
Longtown MHCC Club Ltd	1,639	2,587
Lettings	42,418	11,908
Catering	413	—
Sunbed, Sauna, Toning tables	134	84
Gym	3,663	1,053
Squash	1,070	857
Bowling	1,779	684
Coffee Bar	1,604	194
	52,720	17,367
Investment income		
Bank interest receivable	486	78
Total income	107,693	151,634
Expenditure		
Expenditure on charitable activities		
Wages and salaries	64,004	84,737
Rates and water	2,529	1,021
Light and heat	21,749	4,489
Repairs and maintenance	1,401	5,055
Insurance	1,152	2,044
Legal and professional fees	16,092	5,946
Telephone	2,547	1,960
Interest on bank loans and overdrafts	342	294
Gym maintenance	18,582	2,124
Catering expenses	2,849	2,123
Event costs	6,144	961
Printing, stationery and postage	279	515
Advertising	264	36
Laundry & Catering	2,927	2,804
Computer Expenses	—	6,805
	140,861	120,914
Total expenditure	140,861	120,914

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Net (expenditure)/income	<u>(33,168)</u>	<u>30,720</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	64,004	84,737
Rates & water	2,529	1,021
Light & heat	21,749	4,489
Repairs & maintenance	1,401	5,055
Insurance	1,152	2,044
Telephone	2,547	1,960
Bank charges	342	294
Gym maintenance	18,582	2,124
Catering Expenses	2,849	2,123
Event Costs	6,144	961
Printing, stationery and postage	279	515
Advertising	264	36
Laundry & Catering	2,927	2,804
Computer Expenses	—	6,805
	<u>124,769</u>	<u>114,968</u>
Governance costs		
Legal and other professional fees	<u>16,092</u>	<u>5,946</u>
	<u>140,861</u>	<u>120,914</u>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

England & Wales - Charity number 1153110

Accounts

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Mr R D Bloxham
Sir J F S Graham
Cllr J Mallinson
Cllr V Tarbitt
Mrs K Gray
Miss J Harrison
Miss S F Richardson

Company secretary Mr N Williamson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non restricted activities for a year in the event of a significant drop in funding.

Achievements and performance

Nigel Williamson continued in his role as Centre Manager and Company Secretary and funding is secured for him to continue in this role.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Nigel Williamson continued in his role as Centre Manager and Company Secretary in the year. Funding has been secured for him to continue in this role.

These financial statements are in line with the expected results.

Plans for future periods

The Committee and Community Development Officer intend to increase usage of the Centre and facilities available to the community. Ultimately it is up to the community to play in ensuring the Centre delivers what they require.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 August 2022 and signed on behalf of the board of trustees by:

Cllr J Mallinson
Trustee

Mr N Williamson
Charity Secretary

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2022.

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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	39,005	95,184	134,189	43,420
Charitable activities	6	17,367	–	17,367	5,751
Investment income	7	78	–	78	12
Total income		<u>56,450</u>	<u>95,184</u>	<u>151,634</u>	<u>49,183</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>26,909</u>	<u>94,005</u>	<u>120,914</u>	<u>46,390</u>
Total expenditure		<u>26,909</u>	<u>94,005</u>	<u>120,914</u>	<u>46,390</u>
Net income		<u>29,541</u>	<u>1,179</u>	<u>30,720</u>	<u>2,793</u>
Transfers between funds		(62,782)	62,782	–	–
Net movement in funds		<u>(33,241)</u>	<u>63,961</u>	<u>30,720</u>	<u>2,793</u>
Reconciliation of funds					
Total funds brought forward		<u>35,547</u>	<u>22,318</u>	<u>57,865</u>	<u>55,072</u>
Total funds carried forward		<u>2,306</u>	<u>86,279</u>	<u>88,585</u>	<u>57,865</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	14	2,923	3,287
Cash at bank and in hand		100,911	55,238
		<u>103,834</u>	<u>58,525</u>
Creditors: amounts falling due within one year	15	15,249	660
Net current assets		<u>88,585</u>	<u>57,865</u>
Total assets less current liabilities		<u>88,585</u>	<u>57,865</u>
Net assets		<u>88,585</u>	<u>57,865</u>
Funds of the charity			
Restricted funds		86,279	22,318
Unrestricted funds		<u>2,306</u>	<u>35,547</u>
Total charity funds	16	<u>88,585</u>	<u>57,865</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 2 August 2022, and are signed on behalf of the board by:

Cllr J Mallinson
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are 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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	<u>39,005</u>	<u>95,184</u>	<u>134,189</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	<u>39,300</u>	<u>4,120</u>	<u>43,420</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Longtown MHCC Club Ltd	2,587	2,587	1,586	1,586
Lettings	11,908	11,908	4,165	4,165
Sunbed, Sauna, Toning tables	84	84	—	—
Gym	1,053	1,053	—	—
Squash	857	857	—	—
Bowling	684	684	—	—
Coffee Bar	194	194	—	—
	<u>17,367</u>	<u>17,367</u>	<u>5,751</u>	<u>5,751</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	78	78	12	12

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	20,104	94,864	114,968
Support costs	6,805	(859)	5,946
	<u>26,909</u>	<u>94,005</u>	<u>120,914</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	12,630	30,660	43,290
Support costs	2,400	700	3,100
	<u>15,030</u>	<u>31,360</u>	<u>46,390</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Centre	114,968	–	114,968	43,290
Governance costs	–	5,946	5,946	3,100
	<u>114,968</u>	<u>5,946</u>	<u>120,914</u>	<u>46,390</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>480</u>

11. Staff costs

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Staff costs *(continued)*

The average head count of employees during the year was 3 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>3</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2021 and 31 March 2022	<u>4,456</u>
Depreciation	
At 1 April 2021 and 31 March 2022	<u>4,456</u>
Carrying amount	
At 31 March 2022	<u>—</u>
At 31 March 2021	<u>—</u>

14. Debtors

	2022	2021
	£	£
Trade debtors	1,771	1,991
Prepayments and accrued income	1,152	1,296
	<u>2,923</u>	<u>3,287</u>

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	14,589	—
Accruals and deferred income	660	660
	<u>15,249</u>	<u>660</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>35,547</u>	<u>56,450</u>	<u>(26,909)</u>	<u>(62,782)</u>	<u>2,306</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>5,514</u>	<u>45,063</u>	<u>(15,030)</u>	<u>—</u>	<u>35,547</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
CCC Wages	—	17,202	(79,984)	62,782	—
Youth Fund	8,729	51,728	(7,332)	—	53,125
Wind Farm Grants	8,000	3,000	—	—	11,000
Other	—	1,481	(1,481)	—	—
Lunch Club	5,589	6,773	(3,084)	—	9,278
Gym	—	15,000	(2,124)	—	12,876
	<u>22,318</u>	<u>95,184</u>	<u>(94,005)</u>	<u>62,782</u>	<u>86,279</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
CCC Wages	27,240	4,120	(31,360)	—	—
Youth Fund	8,729	—	—	—	8,729
Wind Farm Grants	8,000	—	—	—	8,000
Other	—	—	—	—	—
Lunch Club	5,589	—	—	—	5,589
Gym	—	—	—	—	—
	<u>49,558</u>	<u>4,120</u>	<u>(31,360)</u>	<u>—</u>	<u>22,318</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	17,555	86,279	103,834
Creditors less than 1 year	(15,249)	—	(15,249)
Net assets	<u>2,306</u>	<u>86,279</u>	<u>88,585</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	36,207	22,318	58,525
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>35,547</u>	<u>22,318</u>	<u>57,865</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Grants receivable	134,189	43,420
Charitable activities		
Longtown MHCC Club Ltd	2,587	1,586
Lettings	11,908	4,165
Sunbed, Sauna, Toning tables	84	—
Gym	1,053	—
Squash	857	—
Bowling	684	—
Coffee Bar	194	—
	17,367	5,751
Investment income		
Bank interest receivable	78	12
Total income	151,634	49,183
Expenditure		
Expenditure on charitable activities		
Wages and salaries	84,737	21,199
Rent	—	191
Rates and water	1,021	970
Light and heat	4,489	8,852
Repairs and maintenance	5,055	5,502
Insurance	2,044	1,157
Legal and professional fees	5,946	3,100
Telephone	1,960	2,558
Interest on bank loans and overdrafts	294	241
Gym maintenance	2,124	—
Catering expenses	2,123	120
Event costs	961	—
Printing, stationery and postage	515	235
Advertising	36	—
Laundry & Catering	2,804	2,265
Computer Expenses	6,805	—
	120,914	46,390
Total expenditure	120,914	46,390

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Net income	<u>30,720</u>	<u>2,793</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	84,737	21,199
Rent	—	191
Rates & water	1,021	970
Light & heat	4,489	8,852
Repairs & maintenance	5,055	5,502
Insurance	2,044	1,157
Telephone	1,960	2,558
Bank charges	294	241
Gym maintenance	2,124	—
Catering Expenses	2,123	120
Event Costs	961	—
Printing, stationery and postage	515	235
Advertising	36	—
Laundry & Catering	2,804	2,265
Computer Expenses	6,805	—
	<u>114,968</u>	<u>43,290</u>
Governance costs		
Legal and other professional fees	<u>5,946</u>	<u>3,100</u>
	<u>120,914</u>	<u>46,390</u>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

England & Wales - Charity number 1153110

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From April 1st 2020 Period start date To March 31st 2021
Period end date

Charity name: Longtown Memorial Hall Community Centre

Charity registration number: 1153110

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To maintain a community centre for use by the inhabitants of the area of benefit - for the advancement of education and the provision of facilities in the interest of social welfare for the recreation and other leisure time occupation with the object of improving the condition of life of the said inhabitants.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The community centre is based in a small rural town serving a very sparsely populated area. It is the largest available community building. It boasts a main hall, stage with projector, pa and loop system. It can seat 150 people. There is also a gym, squash court, sauna, meeting room and upstairs bar. The centre hosts a wide range of private, public, social and community events etc.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees are consistently aware of the charitable objects. There is a strong desire to provide the community with the services and facilities that have identified through community consultation to encourage, support, and deliver public benefit. Trustees regularly review governance, roles, and responsibility.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The trustees undertake no grant making activities.

Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	The trustees are committed to improving the quality and experience of the volunteer offer. Volunteers manage and organise a wide range of community activities that the charity runs as well as running the community groups that use the community centre.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Charity faces considerable challenges - specifically financial. The last year has seen the community centre closed due to the Covid - pandemic. For several months the centre hosted a local food bank. The NHS used it for several blood donation sessions. There is work to be continued to address strengthening and developing governance as well as supporting Trustees through training. The Charity now has a three year Business Plan including finance, marketing and funding strategies. This is subject to regular review. It is acknowledged that dealing with and recovering from Covid will be challenging and slow. Several groups and activities have ceased. However, funding has been obtained to support the youth club and provide a rent-free holiday period for locally based community groups which face several challenges as they try to

		recover from the effects of the Covid - pandemic. A small amount of funding has been secured to support marketing and fundraising activities of the community centre in general and specifically community groups. The aim is to provide a more co - ordinated promotion of activities and services as well as community groups, increase participation and generate income. Community consultations continue to show that health and well - being and support for the over 50's and young people remain areas of priority. Intergenerational projects also featured. As such the community centre is beginning to explore funding opportunities to refurbish the gym and provide a range of fitness and activity programmes. It is acknowledged that a root and branch review of the daily operational performance is a priority. Especially considering the decision to create a unitary authority.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	To produce an operational surplus particularly in light of continued local authority budget reductions. Increasing usage and providing additional services particularly for the elderly and young people. It is recognised that this will have to be grant led especially coming out of Covid 19.
Performance of fundraising activities against objectives set	Para 1.41	The Charity has undertaking very little fundraising. It is acknowledged that this will have to change. A programme of fundraising particularly to support youth activities is being considered. A small sum of funding has been secured to address marketing, fundraising event etc. This will be used as the

		Charity comes out of the Covid - pandemic. There is a clear need to relaunch the Events Group as well as addressing fundraising, marketing, and service delivery. Not applicable.
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity reported a surplus for 2020 - 21. This was based largely on receipt of Covid business support grants and furlough. However, a reduction in local authority funded of £45,000.00 over several years has made a significant impression on the way the Charity operates. - reflecting a reduction of over 60 %. It is almost certain the this source of funding will end within the next year or so. The Charity's proactive approach to grant led projects based on community consultations has helped. This approach must feature strongly in the future. However, operational savings must also be found. Currently grants are being sought for a number of projects specifically to address community health and well - being issues and to support the over 50's and young people.
---	-----------	--

		Staffing and utilities remain the biggest expenditure items. Changes in operational, management and working practise will need to be considered. As such the Charity is to start an operational and management review.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity is clear that it must continue to generate income and manage expenditure effectively. It remains a clear aim therefore to strive to increase the Charity's income and reserves. The Charity operates with at least six months finance to cover its obligations
Amount of reserves held	Para 1.22	£13,000.00
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Funds are drawn from grants, venue hire, membership, and profit transfer from the Charity's trading arm. However, it has been agreed to move the trading arm back in house Fundraising will play an increasing role in future income generation strategies in particular funding youth delivery.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not applicable
A description of the principal risks facing the	Para 1.46	Finance - the Charity faces a range of financial pressures. However, funding has been secured to make governance more effective

charity		addressing the need to bring the appropriate and required skills to the Charity eg business development, fundraising and marketing. An operational review is required to identify business development opportunities, increase income reduce expenditure. Grant led projects must feature incorporating employment costs to allow the Charity to maintain and increase delivery that is relevant to the community. Volunteers - recruitment has proved problematical. The Youth Club especially the Under 10 sessions have benefitted from additional volunteer support. Expand the Trustees skills base.
Other		Long term and strategic planning based on community consultations.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Through the Charitable Objects. The Charity is Incorporated. It is a Charitable Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are drawn from the area of benefit who are: a) Interested in furthering the objects of the charity and b) Have paid in the appropriate subscription agreed by the committee c) Trustees can be elected at the AGM, co - opted or apply in such a manner as the Trustees may require

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Effective governance, developing appropriate Trustees skills and support particularly to address strategic planning, employment, finance, producing a high quality volunteer offer and public benefit are priorities.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Charity fully recognises that delivery must be based on community consultations, the charitable objects and public benefit. However, delivery can only be effectively achieved if partnership are identified, established and developed. The Charity has also engaged community development consultants to support its role within its area of benefit.
Relationship with any related parties	Para 1.51	
Other		The Charity is exploring options to deliver projects working alongside the local GP surgery and the Carlisle Federation of Community Organisations.

Reference and Administrative details

Charity name	Longtown Memorial Hall Community Centre
--------------	---

Other name the charity uses	
Registered charity number	1153110
Charity's principal address	Arthuret Road, Longtown, Carlisle, Cumbria CA65SJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sir James Graham	Hon. President		
2	John Mallinson	Chair		Carlisle City Council
3	Ray Bloxham			
4	Val Tarbitt			
5	Kris Gray			
6	Jean Harrison			
7	Sue Richardson			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Robert Gordon	Gordon Consultancy, Briar Lea House, Brampton Road, Longtown, Carlisle CA65TN
Community Development Consultant	Steve Conway	CAS Co operative Ltd, Levenshulme Old Library, Cromwell Grove, Manchester M193QE
Health and Safety	Kym Allan	Kym Allan Health and Safety Consultants, 3 -4 Citadel Row, Carlisle CA3 8SQ

Name of chief executive or names of senior staff members (Optional information)

Nigel Williamson

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

**The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees**

Signature(s)

--	--

Full name(s)

John Mallinson	
----------------	--

**Position (eg
Secretary, Chair, etc)**

Chair	
-------	--

Date

September 12 th 2021

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

**Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Mr R D Bloxham
Sir J F S Graham
Cllr J Mallinson
Cllr V Tarbitt
Mrs K Gray
Miss J Harrison
Miss S F Richardson

Company secretary Mr N Williamson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non restricted activities for a year in the event of a significant drop in funding.

Achievements and performance

Nigel Williamson continued in his role as Centre Manager and Company Secretary and funding is secured for him to continue in this role.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Nigel Williamson continued in his role as Centre Manager and Company Secretary in the year. Funding has been secured for him to continue in this role.

These financial statements are in line with the expected results.

Plans for future periods

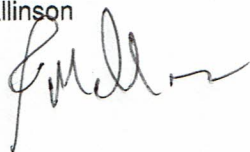
The Committee and Community Development Officer intend to increase usage of the Centre and facilities available to the community. Ultimately it is up to the community to play in ensuring the Centre delivers what they require.

Small company provisions

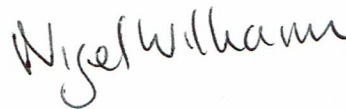
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11 June 2021 and signed on behalf of the board of trustees by:

Cllr J Mallinson
Trustee



Mr N Williamson
Charity Secretary



Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2021.

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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	39,300	4,120	43,420	77,634
Charitable activities	6	5,751	–	5,751	38,579
Other trading activities	7	–	–	–	370
Investment income	8	12	–	12	345
Total income		<u>45,063</u>	<u>4,120</u>	<u>49,183</u>	<u>116,928</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>15,030</u>	<u>31,360</u>	<u>46,390</u>	<u>108,244</u>
Total expenditure		<u>15,030</u>	<u>31,360</u>	<u>46,390</u>	<u>108,244</u>
Net income and net movement in funds		<u>30,033</u>	<u>(27,240)</u>	<u>2,793</u>	<u>8,684</u>
Reconciliation of funds					
Total funds brought forward		5,514	49,558	55,072	46,388
Total funds carried forward		<u>35,547</u>	<u>22,318</u>	<u>57,865</u>	<u>55,072</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	16	3,287	4,943
Cash at bank and in hand		<u>55,238</u>	<u>50,789</u>
		58,525	55,732
Creditors: amounts falling due within one year	17	<u>660</u>	<u>660</u>
Net current assets		57,865	55,072
Total assets less current liabilities		<u>57,865</u>	<u>55,072</u>
Net assets		<u>57,865</u>	<u>55,072</u>
Funds of the charity			
Restricted funds		22,318	49,558
Unrestricted funds		<u>35,547</u>	<u>5,514</u>
Total charity funds	18	<u>57,865</u>	<u>55,072</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

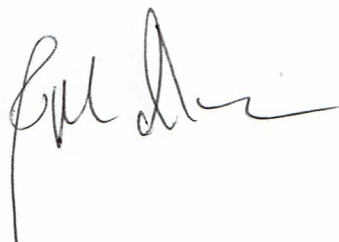
Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 11 June 2021, and are signed on behalf of the board by:

Cllr J Mallinson
Trustee



The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are 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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	<u>39,300</u>	<u>4,120</u>	<u>43,420</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	<u>—</u>	<u>77,634</u>	<u>77,634</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Longtown MHCC Club Ltd	1,586	—	1,586
Lettings	4,165	—	4,165
Sunbed, Sauna, Toning tables	—	—	—
Gym	—	—	—
Squash	—	—	—
Bowling	—	—	—
Badminton	—	—	—
Coffee Bar	—	—	—
Membership	—	—	—
Other income	—	—	—
	<u>5,751</u>	<u>—</u>	<u>5,751</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Longtown MHCC Club Ltd	775	—	775
Lettings	23,833	1,268	25,101
Sunbed, Sauna, Toning tables	880	—	880
Gym	3,420	—	3,420
Squash	1,960	—	1,960
Bowling	2,609	—	2,609
Badminton	50	—	50
Coffee Bar	3,538	—	3,538
Membership	118	—	118
Other income	128	—	128
	<u>37,311</u>	<u>1,268</u>	<u>38,579</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	—	—	—

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	207	163	370

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>12</u>	<u>12</u>	<u>345</u>	<u>345</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	12,630	30,660	43,290
Support costs	<u>2,400</u>	<u>700</u>	<u>3,100</u>
	<u>15,030</u>	<u>31,360</u>	<u>46,390</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Centre	43,552	60,456	104,008
Support costs	<u>3,996</u>	<u>240</u>	<u>4,236</u>
	<u>47,548</u>	<u>60,696</u>	<u>108,244</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Centre	£ 43,290	£ –	£ 43,290	£ 104,008
Governance costs	<u>–</u>	<u>3,100</u>	<u>3,100</u>	<u>4,236</u>
	<u>43,290</u>	<u>3,100</u>	<u>46,390</u>	<u>108,244</u>

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>–</u>	<u>363</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>21,199</u>	<u>67,060</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

13. Staff costs (continued)

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	<u>4,456</u>
Depreciation	
At 1 April 2020 and 31 March 2021	<u>4,456</u>
Carrying amount	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

16. Debtors

	2021 £	2020 £
Trade debtors	1,991	3,786
Prepayments and accrued income	<u>1,296</u>	<u>1,157</u>
	<u>3,287</u>	<u>4,943</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>660</u>	<u>660</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	5,514	45,063	(15,030)	35,547

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	15,199	37,863	(47,548)	5,514

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
CCC Wages	27,240	4,120	(31,360)	—
Youth Fund	8,729	—	—	8,729
Peoples Project	—	—	—	—
Wind Farm Grants	8,000	—	—	8,000
Lunch Club	5,589	—	—	5,589
Awards for All	—	—	—	—
	<u>49,558</u>	<u>4,120</u>	<u>(31,360)</u>	<u>22,318</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
CCC Wages	—	54,480	(27,240)	27,240
Youth Fund	4,862	15,605	(11,738)	8,729
Peoples Project	10,585	—	(10,585)	—
Wind Farm Grants	8,000	—	—	8,000
Lunch Club	1,436	8,980	(4,827)	5,589
Awards for All	6,306	—	(6,306)	—
	<u>31,189</u>	<u>79,065</u>	<u>(60,696)</u>	<u>49,558</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	36,207	22,318	58,525
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>35,547</u>	<u>22,318</u>	<u>57,865</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	—	—
Current assets	6,174	49,558	55,732
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>5,514</u>	<u>49,558</u>	<u>55,072</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Grants receivable	43,420	77,634
	<u> </u>	<u> </u>
Charitable activities		
Longtown MHCC Club Ltd	1,586	775
Lettings	4,165	25,101
Sunbed, Sauna, Toning tables	—	880
Gym	—	3,420
Squash	—	1,960
Bowling	—	2,609
Badminton	—	50
Coffee Bar	—	3,538
Membership	—	118
Other income	—	128
	<u>5,751</u>	<u>38,579</u>
Other trading activities		
Fundraising events	—	370
	<u> </u>	<u> </u>
Investment income		
Bank interest receivable	12	345
	<u> </u>	<u> </u>
Total income	<u>49,183</u>	<u>116,928</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	21,199	67,060
Rent	191	1,528
Rates and water	970	1,178
Light and heat	8,852	9,867
Repairs and maintenance	5,502	2,820
Insurance	1,157	1,174
Legal and professional fees	3,100	3,873
Telephone	2,558	2,751
Depreciation	—	363
Interest on bank loans and overdrafts	241	269
Catering expenses	120	1,208
Coffee bar	—	2,882
Event costs	—	7,819
Licences and subscriptions	—	1,569
Printing, stationery and postage	235	680
Advertising	—	236
Laundry & Catering	2,265	1,607
Sundry Expenses	—	1,350
Computer Expenses	—	10
	<u>46,390</u>	<u>108,244</u>
 Total expenditure	 <u>46,390</u>	 <u>108,244</u>
 Net income	 <u>2,793</u>	 <u>8,684</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	21,199	67,060
Rent	191	1,528
Rates & water	970	1,178
Light & heat	8,852	9,867
Repairs & maintenance	5,502	2,820
Insurance	1,157	1,174
Telephone	2,558	2,751
Bank charges	241	269
Catering Expenses	120	1,208
Coffee Bar	-	2,882
Event Costs	-	7,819
Licences and subscriptions	-	1,569
Printing, stationery and postage	235	680
Advertising	-	236
Laundry & Catering	2,265	1,607
Sundry Expenses	-	1,350
Computer Expenses	-	10
	<u>43,290</u>	<u>104,008</u>
Governance costs		
Accountancy fees	-	2,515
Legal and other professional fees	3,100	1,358
Depreciation	-	363
	<u>3,100</u>	<u>4,236</u>
Expenditure on charitable activities	<u>46,390</u>	<u>108,244</u>

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

**Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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The following pages do not form part of the financial statements	
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Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Mr R D Bloxham
Sir J F S Graham
Cllr J Mallinson
Cllr V Tarbitt
Mrs K Gray
Miss J Harrison
Miss S F Richardson

Company secretary Mr N Williamson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non restricted activities for a year in the event of a significant drop in funding.

Achievements and performance

Nigel Williamson continued in his role as Centre Manager and Company Secretary and funding is secured for him to continue in this role.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Nigel Williamson continued in his role as Centre Manager and Company Secretary in the year. Funding has been secured for him to continue in this role.

These financial statements are in line with the expected results.

Plans for future periods

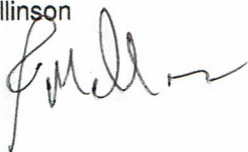
The Committee and Community Development Officer intend to increase usage of the Centre and facilities available to the community. Ultimately it is up to the community to play in ensuring the Centre delivers what they require.

Small company provisions

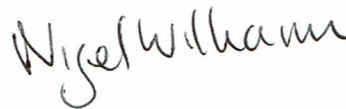
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11 June 2021 and signed on behalf of the board of trustees by:

Cllr J Mallinson
Trustee



Mr N Williamson
Charity Secretary



Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2021.

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.

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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	39,300	4,120	43,420	77,634
Charitable activities	6	5,751	–	5,751	38,579
Other trading activities	7	–	–	–	370
Investment income	8	12	–	12	345
Total income		<u>45,063</u>	<u>4,120</u>	<u>49,183</u>	<u>116,928</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>15,030</u>	<u>31,360</u>	<u>46,390</u>	<u>108,244</u>
Total expenditure		<u>15,030</u>	<u>31,360</u>	<u>46,390</u>	<u>108,244</u>
Net income and net movement in funds		<u>30,033</u>	<u>(27,240)</u>	<u>2,793</u>	<u>8,684</u>
Reconciliation of funds					
Total funds brought forward		5,514	49,558	55,072	46,388
Total funds carried forward		<u>35,547</u>	<u>22,318</u>	<u>57,865</u>	<u>55,072</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	16	3,287	4,943
Cash at bank and in hand		<u>55,238</u>	<u>50,789</u>
		58,525	55,732
Creditors: amounts falling due within one year	17	<u>660</u>	<u>660</u>
Net current assets		57,865	55,072
Total assets less current liabilities		<u>57,865</u>	<u>55,072</u>
Net assets		<u>57,865</u>	<u>55,072</u>
Funds of the charity			
Restricted funds		22,318	49,558
Unrestricted funds		<u>35,547</u>	<u>5,514</u>
Total charity funds	18	<u>57,865</u>	<u>55,072</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

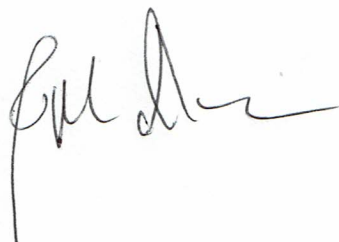
Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 11 June 2021, and are signed on behalf of the board by:

Cllr J Mallinson
Trustee



The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are 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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	<u>39,300</u>	<u>4,120</u>	<u>43,420</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	<u>—</u>	<u>77,634</u>	<u>77,634</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Longtown MHCC Club Ltd	1,586	—	1,586
Lettings	4,165	—	4,165
Sunbed, Sauna, Toning tables	—	—	—
Gym	—	—	—
Squash	—	—	—
Bowling	—	—	—
Badminton	—	—	—
Coffee Bar	—	—	—
Membership	—	—	—
Other income	—	—	—
	<u>5,751</u>	<u>—</u>	<u>5,751</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Longtown MHCC Club Ltd	775	—	775
Lettings	23,833	1,268	25,101
Sunbed, Sauna, Toning tables	880	—	880
Gym	3,420	—	3,420
Squash	1,960	—	1,960
Bowling	2,609	—	2,609
Badminton	50	—	50
Coffee Bar	3,538	—	3,538
Membership	118	—	118
Other income	128	—	128
	<u>37,311</u>	<u>1,268</u>	<u>38,579</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	—	—	—

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	207	163	370

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>12</u>	<u>12</u>	<u>345</u>	<u>345</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	12,630	30,660	43,290
Support costs	<u>2,400</u>	<u>700</u>	<u>3,100</u>
	<u>15,030</u>	<u>31,360</u>	<u>46,390</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Centre	43,552	60,456	104,008
Support costs	<u>3,996</u>	<u>240</u>	<u>4,236</u>
	<u>47,548</u>	<u>60,696</u>	<u>108,244</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Centre	£ 43,290	£ –	£ 43,290	£ 104,008
Governance costs	<u>–</u>	<u>3,100</u>	<u>3,100</u>	<u>4,236</u>
	<u>43,290</u>	<u>3,100</u>	<u>46,390</u>	<u>108,244</u>

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>–</u>	<u>363</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>21,199</u>	<u>67,060</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Staff costs *(continued)*

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	<u>4,456</u>
Depreciation	
At 1 April 2020 and 31 March 2021	<u>4,456</u>
Carrying amount	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

16. Debtors

	2021 £	2020 £
Trade debtors	1,991	3,786
Prepayments and accrued income	<u>1,296</u>	<u>1,157</u>
	<u>3,287</u>	<u>4,943</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>660</u>	<u>660</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	5,514	45,063	(15,030)	35,547

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	15,199	37,863	(47,548)	5,514

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
CCC Wages	27,240	4,120	(31,360)	-
Youth Fund	8,729	-	-	8,729
Peoples Project	-	-	-	-
Wind Farm Grants	8,000	-	-	8,000
Lunch Club	5,589	-	-	5,589
Awards for All	-	-	-	-
	<u>49,558</u>	<u>4,120</u>	<u>(31,360)</u>	<u>22,318</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
CCC Wages	-	54,480	(27,240)	27,240
Youth Fund	4,862	15,605	(11,738)	8,729
Peoples Project	10,585	-	(10,585)	-
Wind Farm Grants	8,000	-	-	8,000
Lunch Club	1,436	8,980	(4,827)	5,589
Awards for All	6,306	-	(6,306)	-
	<u>31,189</u>	<u>79,065</u>	<u>(60,696)</u>	<u>49,558</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	36,207	22,318	58,525
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>35,547</u>	<u>22,318</u>	<u>57,865</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	—	—
Current assets	6,174	49,558	55,732
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>5,514</u>	<u>49,558</u>	<u>55,072</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Grants receivable	43,420	77,634
	<u> </u>	<u> </u>
Charitable activities		
Longtown MHCC Club Ltd	1,586	775
Lettings	4,165	25,101
Sunbed, Sauna, Toning tables	-	880
Gym	-	3,420
Squash	-	1,960
Bowling	-	2,609
Badminton	-	50
Coffee Bar	-	3,538
Membership	-	118
Other income	-	128
	<u>5,751</u>	<u>38,579</u>
Other trading activities		
Fundraising events	-	370
	<u> </u>	<u> </u>
Investment income		
Bank interest receivable	12	345
	<u> </u>	<u> </u>
Total income	<u>49,183</u>	<u>116,928</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	21,199	67,060
Rent	191	1,528
Rates and water	970	1,178
Light and heat	8,852	9,867
Repairs and maintenance	5,502	2,820
Insurance	1,157	1,174
Legal and professional fees	3,100	3,873
Telephone	2,558	2,751
Depreciation	—	363
Interest on bank loans and overdrafts	241	269
Catering expenses	120	1,208
Coffee bar	—	2,882
Event costs	—	7,819
Licences and subscriptions	—	1,569
Printing, stationery and postage	235	680
Advertising	—	236
Laundry & Catering	2,265	1,607
Sundry Expenses	—	1,350
Computer Expenses	—	10
	<u>46,390</u>	<u>108,244</u>
Total expenditure	<u>46,390</u>	<u>108,244</u>
Net income	<u>2,793</u>	<u>8,684</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	21,199	67,060
Rent	191	1,528
Rates & water	970	1,178
Light & heat	8,852	9,867
Repairs & maintenance	5,502	2,820
Insurance	1,157	1,174
Telephone	2,558	2,751
Bank charges	241	269
Catering Expenses	120	1,208
Coffee Bar	—	2,882
Event Costs	—	7,819
Licences and subscriptions	—	1,569
Printing, stationery and postage	235	680
Advertising	—	236
Laundry & Catering	2,265	1,607
Sundry Expenses	—	1,350
Computer Expenses	—	10
	<u>43,290</u>	<u>104,008</u>
Governance costs		
Accountancy fees	—	2,515
Legal and other professional fees	3,100	1,358
Depreciation	—	363
	<u>3,100</u>	<u>4,236</u>
Expenditure on charitable activities	<u>46,390</u>	<u>108,244</u>
