

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	<u>78</u>	<u>78</u>	<u>12</u>	<u>12</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	20,104	94,864	114,968
Support costs	<u>6,805</u>	<u>(859)</u>	<u>5,946</u>
	<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	<u>2,400</u>	<u>700</u>	<u>3,100</u>
	<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	<u>–</u>	<u>5,946</u>	<u>5,946</u>	<u>3,100</u>
	<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 No.	2021 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	<u>1,152</u>	<u>1,296</u>
	<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	<u>660</u>	<u>660</u>
	<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>
