

# HARRABY COMMUNITY CENTRE

England & Wales · Charity number 1156011

## Details

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**Other names** HARRABY COMMUNITY CENTRE

**Status** Registered

**Legal form** CIO

**Registered** 2014-03-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Harraby Community Centre  
Harraby Community Campus  
Edgehill Road  
Carlisle  
CA1 3SN

**Phone** 01228537831

**Email** [LIZ@HARRABYCOMMUNITYCENTRE.CO.UK](mailto:LIZ@HARRABYCOMMUNITYCENTRE.CO.UK)

**Website** [www.harrabycommunitycentre.org.uk](http://www.harrabycommunitycentre.org.uk)

## Activities

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**Objects:** 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE CITY OF CARLISLE AND IN PARTICULAR THAT AREA KNOWN AS HARRABY DISTRICT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS OF OTHER OPINIONS, BY ASSOCIATING THE LOCAL AUTHORITY, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. 2. TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE, (HEREINAFTER CALLED THE CIO), AND TO MAINTAIN AND MANAGE, IN CO-OPERATION WITH THE LOCAL AUTHORITY, SUCH A CENTRE FOR THE ENCOURAGEMENT AND PROMOTION OF ACTIVITIES BY THE CIO, AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTIVES.3. TO PROMOTE SUCH CHARITABLE OBJECTS AS FROM TIME TO TIME BE DETERMINED.

**Activities:** wide range of Social, educational, activities available to the people of Carlisle & the wider areas.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Cumbria

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £405,565 | £327,618    | -      | -         |
| 2024-03-31 | £341,899 | £345,402    | -      | -         |
| 2023-03-31 | £319,675 | £307,721    | -      | -         |
| 2022-03-31 | £235,844 | £205,447    | -      | -         |
| 2021-03-31 | £130,503 | £133,612    | -      | -         |

## Trustees

| Name                    | Role | Appointed  |
|-------------------------|------|------------|
| Brian Scroggie          |      | 2022-02-10 |
| Denise Lamonby          |      | 2024-02-19 |
| Liz Jackson             |      | 2017-01-17 |
| OLI SLACK               |      | 2017-07-05 |
| Richard Gerard Rogerson |      | 2024-02-19 |
| STEVE SMITH             |      | 2017-07-05 |
| anne dalton             |      | 2017-01-17 |
| jo ellis-williams       |      | 2017-01-17 |
| lynda Campbell          |      | 2022-02-10 |

**HARRABY COMMUNITY CENTRE**

England & Wales - Charity number 1156011

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# Accounts

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**COMPANY REGISTRATION NUMBER: CE001015**

**CHARITY REGISTRATION NUMBER: 1156011**

**Harraby Community Centre  
Charitable Incorporated Organisation  
Unaudited Financial Statements  
31 March 2025**

**GORDON CONSULTANCY LIMITED**

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Financial Statements**  
**Year ended 31 March 2025**

|  | <b>Page</b> |
|--|-------------|
| Trustees' annual report (incorporating the director's report)                | <b>1</b>    |
| Independent examiner's report to the trustees                                | <b>5</b>    |
| Statement of financial activities (including income and expenditure account) | <b>7</b>    |
| Statement of financial position  | <b>8</b>    |
| Notes to the financial statements  | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b>      |             |
| Detailed statement of financial activities                                   | <b>19</b>   |
| Notes to the detailed statement of financial activities                      | <b>21</b>   |

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**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** Harraby Community Centre  
**Charity registration number** 1156011  
**Company registration number** CE001015  
**Principal office and registered office** Edgehill Road  
Harraby  
Carlisle  
Cumbria

**The trustees**

Mrs L Campbell  
Mrs A Dalton  
Mrs J Ellis-Williams                      Chair  
Mrs E Jackson  
Ms D Lamonby  
Mr RG Rogerson  
Mr O Slack  
Mr S Smith  
Mr B Scroggie

**Company secretary** Mrs E Jackson

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

# **Harraby Community Centre**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2025**

##### **Structure, governance and management**

Harraby Community Centre was built as a Youth Centre in 1963 and managed as a registered charity in partnership with Carlisle City Council.

To better meet the needs of the local community, a scheme to create and combine into one building a modern Community Centre and Primary School was identified and thus in 2016 the current Harraby Community Campus was opened. To ensure the structure of Harraby Community Centre was suited to meet the challenges and demands of the new Campus arrangement, it registered as a Charitable Incorporated Organisation in March 2014.

A board of Trustees now forms the management of Harraby Community Centre with responsibility for the delivery of activities, management and maintenance of the building and establishing its future strategic direction. We continue to be grateful to Cumberland Council who support us with an annual financial grant.

Mrs Liz Jackson, Centre Manager, is responsible for the day to day management of the charity and this responsibility has been delegated by the Trustees. Mrs Jackson and the Trustees hold regular meetings to discuss the Centre's activities, performance and future plans.

##### **Objectives and activities**

The Centre provides (and where appropriate in conjunction with other providers) a wide range of social, recreational and educational activities for both the local community and wider communities of the Carlisle area. All activities are to be provided on a fully inclusive basis with the objective meeting the diverse needs of the community and improving the health, well-being and general quality of life of participants.

##### **Achievements and performance**

Over the past twelve months, Harraby Community Centre has continued to serve as a vibrant social, cultural, and recreational hub for Carlisle, offering an impressive array of activities and events tailored to all ages and interests.

The centre has promoted physical and mental wellbeing through weekly sessions such as yoga, Tai Chi, keep fit, and Joe's Fun Fitness for older adults, alongside creative groups in crafting and textiles, and community health initiatives including midwife clinics.

# Harraby Community Centre

## Charitable Incorporated Organisation

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

Year ended 31 March 2025

#### **Achievements and performance** *(continued)*

Children and families have enjoyed Razzamatazz Theatre School, First Time Parents Soft Play, and holiday camps delivered in partnership with Active Future, ensuring free access to sport and creativity. On the cultural front, Harraby Community Theatre's production of 'The Wizard of Oz' was sold out, as is this year's performance of 'Dick Whittington', while engaging talks and performances, such as 'The History of Witchcraft and Feminism', have enriched our local offering.

This year, the centre was honoured to be a stop on the Baton of Hope tour, a national initiative for suicide prevention and awareness that brought together the local community in a spirit of hope and solidarity.

Additionally, our popular pop up shop offered affordable essentials to residents twice a week, further supporting those facing cost-of-living pressures and fostering community togetherness. This runs alongside the increasingly popular community cafe which plays a vital role by serving freshly prepared meals, providing a warm and welcoming space.

The community garden has become a cherished space where residents gather to plant, tend, and relax; fostering wellbeing and social connection. This green space, supported by local volunteers and partners, also proudly features a new gazebo dedicated to the late Councillor Cyril Weber in recognition of his lasting commitment to the community and the centre. These achievements, alongside sustained commitment to health, inclusion, and the arts, reflect the centre's continuing impact and the hard work of staff, volunteers, and partners throughout the year. Overall, Harraby Community Centre continues to strengthen local bonds by providing accessible activities, health initiatives, and cultural events, fostering wellbeing, inclusion, and social cohesion across generations in the Harraby and the wider Carlisle community.

#### **Future Plans**

Harraby Community Centre looks forward to developing a memory garden, a peaceful space for remembrance and hope, where the community can create a lasting legacy for families and friends who have lost someone to suicide. This initiative will offer comfort and connection, helping residents honour loved ones with dignity and care.

Plans are also in place to replace the ageing racking in our theatre, ensuring a safer, improved experience for audiences and performers. Investing in these future projects underlines our commitment to maintaining welcoming spaces, celebrating community spirit, and continually improving facilities for all.

A further key priority is to finalise and sign the long-awaited lease with Cumberland Council. Securing this agreement will provide a stable foundation for the centre to plan confidently for the future, attract funding, and continue meeting the needs of the community for years to come.

#### **Gratitude and Acknowledgements**

The staff, Trustees, and dedicated volunteers of Harraby Community Centre deserve heartfelt gratitude for their tireless commitment and passion, which ensure the smooth running and welcoming atmosphere of the centre. Their diverse roles, from administration and event management to frontline support and outreach, are vital to the centre's success. Additionally, our strong partnerships with local organisations, including schools, nurseries, health services, and community groups, enrich the programmes and extend our reach, enabling us to better support and bring the community together. We would also like to extend our sincere thanks to all funders and donors whose generous support enables us to continue providing vital services, enriching programmes, and community spaces for the benefit of all residents.

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2025**

**Financial review**

The financial review for the year ending 31 March 2025 shows that Harraby Community Centre remains in a healthy position overall. However, there are a couple of points that need to be noted:

1. p 7-the receipt of 'other income' amounting to £44,400, this reflects a one off financial return linked to employer contributions. 2. p 8 - the centre holds 'restricted' funds totalling £21,653, which have been earmarked for specific projects this year, ensuring targeted investment in community initiatives.

While the centre's finances are currently stable, it is important to remain mindful of our reliance on grant funding. Such support can be uncertain and increasingly competitive, meaning continued efforts will be necessary to secure sustainable funding streams to maintain and develop our services in the future.

**Plans for future periods**

We will continue to support NHS & Vulnerable groups, to support our local community needs. We continue to work & make any necessary changes to adapt to the changes which may come our way.

We are focused on ensuring that we deliver quality services and amenities for the benefit of our local community on a sustainable basis. To this end we are drafting new operational plans to ensure we listen to what the community is telling they require and then gearing up to meet / exceed their expectations.

The finalisation of lease arrangements with Cumberland Council remains a priority. Once this is in place, we are then on a firm footing to work with our tenants and friends to consider further development of the site.

There are numerous friends and organisations that have supported the Centre during the last 12 months, and we look forward to continuing and strengthening our relationships as we move forward.

**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 23 October 2025 and signed on behalf of the board of trustees by:

Mrs J Ellis-Williams  
Trustee

**Harraby Community Centre**  
**Charitable Incorporated Organisation**

**Independent Examiner's Report to the Trustees of Harraby Community Centre**

**Year ended 31 March 2025**

I report to the trustees on my examination of the financial statements of Harraby 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 can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & Wales.

Mr RW Gordon, FCA

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).

## **Harraby Community Centre**

### **Charitable Incorporated Organisation**

#### **Independent Examiner's Report to the Trustees of Harraby Community Centre** *(continued)*

#### **Year ended 31 March 2025**

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

23 October 2025

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2025**

|                                      |      | Unrestricted<br>funds | 2025<br>Restricted<br>funds | Total funds    | 2024<br>Total funds |
|--------------------------------------|------|-----------------------|-----------------------------|----------------|---------------------|
|                                      | Note | £                     | £                           | £              | £                   |
| <b>Income and endowments</b>         |      |                       |                             |                |                     |
| Donations and legacies               | 4    | 30,261                | 30,612                      | 60,873         | 44,844              |
| Other trading activities             | 5    | 294,528               | –                           | 294,528        | 290,310             |
| Investment income                    | 6    | 5,764                 | –                           | 5,764          | 6,745               |
| Other income                         | 7    | 44,400                | –                           | 44,400         | –                   |
| <b>Total income</b>                  |      | <u>374,953</u>        | <u>30,612</u>               | <u>405,565</u> | <u>341,899</u>      |
| <b>Expenditure</b>                   |      |                       |                             |                |                     |
| Expenditure on charitable activities | 8    | 286,678               | 40,940                      | 327,618        | 345,402             |
| <b>Total expenditure</b>             |      | <u>286,678</u>        | <u>40,940</u>               | <u>327,618</u> | <u>345,402</u>      |
| <b>Net income/(expenditure)</b>      |      | <u>88,275</u>         | <u>(10,328)</u>             | <u>77,947</u>  | <u>(3,503)</u>      |
| Transfers between funds              |      | (4,255)               | 4,255                       | –              | –                   |
| <b>Net movement in funds</b>         |      | <u>84,020</u>         | <u>(6,073)</u>              | <u>77,947</u>  | <u>(3,503)</u>      |
| <b>Reconciliation of funds</b>       |      |                       |                             |                |                     |
| Total funds brought forward          |      | 189,836               | 27,726                      | 217,562        | 221,065             |
| <b>Total funds carried forward</b>   |      | <u>273,856</u>        | <u>21,653</u>               | <u>295,509</u> | <u>217,562</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 9 to 17 form part of these financial statements.

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Statement of Financial Position**  
**31 March 2025**

|   | Note | 2025<br>£      | £              | 2024<br>£      |
|---|------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |                |
| Tangible fixed assets                                 | 14   |                | 9,824          | 10,339         |
| <b>Current assets</b>                                 |      |                |                |                |
| Debtors   | 15   | 9,022          |                | 12,457         |
| Cash at bank and in hand                              |      | <u>330,626</u> |                | <u>278,284</u> |
|   |      | <u>339,648</u> |                | 290,741        |
| <b>Creditors: amounts falling due within one year</b> | 16   | <u>53,963</u>  |                | <u>83,518</u>  |
| <b>Net current assets</b>                             |      |                | <u>285,685</u> | 207,223        |
| <b>Total assets less current liabilities</b>          |      |                | <u>295,509</u> | <u>217,562</u> |
| <b>Net assets</b>                                     |      |                | <u>295,509</u> | <u>217,562</u> |
| <b>Funds of the charity</b>                           |      |                |                |                |
| Restricted funds                                      |      |                | 21,653         | 27,726         |
| Unrestricted funds                                    |      |                | <u>273,856</u> | <u>189,836</u> |
| <b>Total charity funds</b>                            | 17   |                | <u>295,509</u> | <u>217,562</u> |

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 23 October 2025, and are signed on behalf of the board by:

Mrs J Ellis-Williams  
Trustee

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

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**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 Edgehill Road, Harraby, Carlisle, Cumbria.

**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. 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.

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**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.

# Harraby Community Centre

## Charitable Incorporated Organisation

### 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

All fixed assets are initially recorded at cost.

##### 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 and Fittings                      -     25% reducing balance

##### 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.

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.

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

**4. Donations and legacies**

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                       |                            |                          |                          |
| Council grants                      | 24,800                     | 14,811                   | 39,611                   |
| Grants receivable - Other           | –                          | 15,801                   | 15,801                   |
| <b>Other donations and legacies</b> |                            |                          |                          |
| Miscellaneous Income                | 5,461                      | –                        | 5,461                    |
|                                     | <u>30,261</u>              | <u>30,612</u>            | <u>60,873</u>            |

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                       |                            |                          |                          |
| Council grants                      | 24,800                     | –                        | 24,800                   |
| Grants receivable - Other           | –                          | 14,215                   | 14,215                   |
| <b>Other donations and legacies</b> |                            |                          |                          |
| Miscellaneous Income                | 5,829                      | –                        | 5,829                    |
|                                     | <u>30,629</u>              | <u>14,215</u>            | <u>44,844</u>            |

**5. Other trading activities**

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 16,541                     | –                        | 16,541                   |
| Room Hire                            | 101,767                    | –                        | 101,767                  |
| Soft Play Income                     | 20,465                     | –                        | 20,465                   |
| Theatre Income: Theatre Event Income | 73,815                     | –                        | 73,815                   |
| Pop Up Shop                          | 13,343                     | –                        | 13,343                   |
| Rental Income                        | 38,235                     | –                        | 38,235                   |
| Utility Recharges                    | 30,362                     | –                        | 30,362                   |
|                                      | <u>294,528</u>             | <u>–</u>                 | <u>294,528</u>           |

# Harraby Community Centre

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 5. Other trading activities *(continued)*

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 18,239                     | –                        | 18,239                   |
| Room Hire                            | 89,556                     | –                        | 89,556                   |
| Soft Play Income                     | 18,548                     | –                        | 18,548                   |
| Theatre Income: Theatre Event Income | 64,998                     | –                        | 64,998                   |
| Pop Up Shop                          | –                          | 4,698                    | 4,698                    |
| Rental Income                        | 35,545                     | –                        | 35,545                   |
| Utility Recharges                    | 58,726                     | –                        | 58,726                   |
|                                      | <u>285,612</u>             | <u>4,698</u>             | <u>290,310</u>           |

#### 6. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>5,764</u>               | <u>5,764</u>             | <u>6,745</u>               | <u>6,745</u>             |

#### 7. Other income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Other exceptional income | <u>44,400</u>              | <u>44,400</u>            | <u>–</u>                   | <u>–</u>                 |

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly | Support costs<br>£ | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|------------------|--------------------------------------|--------------------|--------------------------|-------------------------|
| Centre           | 271,155                              | –                  | 271,155                  | 296,837                 |
| Theatre          | 45,306                               | –                  | 45,306                   | 36,052                  |
| Governance costs | –                                    | 11,157             | 11,157                   | 12,513                  |
|                  | <u>316,461</u>                       | <u>11,157</u>      | <u>327,618</u>           | <u>345,402</u>          |

#### 9. Net income/(expenditure)

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

|                                       | 2025<br>£    | 2024<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>3,274</u> | <u>3,447</u> |

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

**10. Independent examination fees**

|   | 2025       | 2024       |
|---|------------|------------|
|   | £          | £          |
| Fees payable to the independent examiner for:       |            |            |
| Independent examination of the financial statements | 150        | 150        |
| Tax advisory services                               | 60         | 60         |
| Other financial services                            | <u>150</u> | <u>150</u> |
|   | <u>360</u> | <u>360</u> |

**11 Staff costs**

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

|                    | 2025           | 2024          |
|--------------------|----------------|---------------|
|                    | £              | £             |
| Wages and salaries | <u>105,099</u> | <u>92,433</u> |

The average head count of employees during the year was 8 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2025     | 2024     |
|-----------------|----------|----------|
|                 | No.      | No.      |
| Number of staff | <u>8</u> | <u>8</u> |

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

**12. Trustee remuneration and expenses**

Mrs E Jackson (trustee) is employed by the centre as the centre manager. Mrs E Jackson receives a salary in line with other centre managers in the area but does not receive any remuneration as a trustee.

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

**13. Transfers between funds**

The centre receives grants for a number of project which are restricted in their nature.

When the expenses of these projects exceed their income, the centre transfers funds from its unrestricted funds.

# Harraby Community Centre

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 14. Tangible fixed assets

|                         | Fixtures and<br>fittings<br>£ | Total<br>£           |
|-------------------------|-------------------------------|----------------------|
| <b>Cost</b>             |                               |                      |
| At 1 April 2024         | 31,144                        | <b>31,144</b>        |
| Additions               | 2,759                         | <b>2,759</b>         |
| <b>At 31 March 2025</b> | <u>33,903</u>                 | <u><b>33,903</b></u> |
| <b>Depreciation</b>     |                               |                      |
| At 1 April 2024         | 20,805                        | <b>20,805</b>        |
| Charge for the year     | 3,274                         | <b>3,274</b>         |
| <b>At 31 March 2025</b> | <u>24,079</u>                 | <u><b>24,079</b></u> |
| <b>Carrying amount</b>  |                               |                      |
| <b>At 31 March 2025</b> | <u>9,824</u>                  | <u><b>9,824</b></u>  |
| At 31 March 2024        | <u>10,339</u>                 | <u>10,339</u>        |

#### 15. Debtors

|               | 2025<br>£    | 2024<br>£     |
|---------------|--------------|---------------|
| Trade debtors | <u>9,022</u> | <u>12,457</u> |

#### 16. Creditors: amounts falling due within one year

|                                 | 2025<br>£     | 2024<br>£     |
|---------------------------------|---------------|---------------|
| Trade creditors                 | 44,640        | 82,992        |
| Accruals and deferred income    | 9,187         | 360           |
| Social security and other taxes | 136           | 166           |
|                                 | <u>53,963</u> | <u>83,518</u> |

#### 17. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2025<br>£ |
|---------------|-------------------------|----------------|------------------|----------------|--------------------------|
| General funds | <u>189,836</u>          | <u>374,953</u> | <u>(286,678)</u> | <u>(4,255)</u> | <u><b>273,856</b></u>    |
|               | At<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2024<br>£ |
| General funds | <u>197,976</u>          | <u>322,986</u> | <u>(330,096)</u> | <u>(1,030)</u> | <u>189,836</u>           |

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

**17. Analysis of charitable funds** *(continued)*

**Restricted funds**

|  | At<br>1 April 2024<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2025<br>£ |
|--|-------------------------|---------------|------------------|----------------|--------------------------|
| Projects                                 | -                       | -             | -                | -              | -                        |
| HCC60                                    | -                       | -             | -                | -              | -                        |
| Warm Hub                                 | -                       | -             | -                | -              | -                        |
| Pop Up Shop                              | 14,097                  | 21,151        | (22,490)         | -              | 12,758                   |
| Ground Maintenance<br>and Garden Project | 2,754                   | 3,356         | (10,325)         | 4,215          | -                        |
| Theatre                                  | 1,125                   | 375           | (1,500)          | -              | -                        |
| National Lottery                         | 9,750                   | -             | (2,908)          | -              | 6,842                    |
| Cash for Kids                            | -                       | 5,530         | (3,477)          | -              | 2,053                    |
| World Kindness Day                       | -                       | 200           | (240)            | 40             | -                        |
|  | <u>27,726</u>           | <u>30,612</u> | <u>(40,940)</u>  | <u>4,255</u>   | <u>21,653</u>            |

|  | At<br>1 April 2023<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2024<br>£ |
|--|-------------------------|---------------|------------------|----------------|--------------------------|
| Projects                                 | 857                     | -             | (857)            | -              | -                        |
| HCC60                                    | 5,800                   | -             | (6,830)          | 1,030          | -                        |
| Warm Hub                                 | 2,447                   | -             | (2,447)          | -              | -                        |
| Pop Up Shop                              | 13,985                  | 5,038         | (4,926)          | -              | 14,097                   |
| Ground Maintenance<br>and Garden Project | -                       | 3,000         | (246)            | -              | 2,754                    |
| Theatre                                  | -                       | 1,125         | -                | -              | 1,125                    |
| National Lottery                         | -                       | 9,750         | -                | -              | 9,750                    |
| Cash for Kids                            | -                       | -             | -                | -              | -                        |
| World Kindness Day                       | -                       | -             | -                | -              | -                        |
|  | <u>23,089</u>           | <u>18,913</u> | <u>(15,306)</u>  | <u>1,030</u>   | <u>27,726</u>            |

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

**18. Analysis of net assets between funds**

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 9,824                      | –                        | <b>9,824</b>             |
| Current assets             | 317,995                    | 21,653                   | <b>339,648</b>           |
| Creditors less than 1 year | (53,963)                   | –                        | <b>(53,963)</b>          |
| <b>Net assets</b>          | <u>273,856</u>             | <u>21,653</u>            | <u>295,509</u>           |
|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
| Tangible fixed assets      | 10,339                     | –                        | 10,339                   |
| Current assets             | 263,015                    | 27,726                   | 290,741                  |
| Creditors less than 1 year | (83,518)                   | –                        | (83,518)                 |
| <b>Net assets</b>          | <u>189,836</u>             | <u>27,726</u>            | <u>217,562</u>           |

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Management Information**  
**Year ended 31 March 2025**

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

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2025**

|   | 2025<br>£      | 2024<br>£      |
|---|----------------|----------------|
| <b>Income and endowments</b>                |                |                |
| <b>Donations and legacies</b>               |                |                |
| Council grants                              | 39,611         | 24,800         |
| Grants receivable - Other                   | 15,801         | 14,215         |
| Miscellaneous Income                        | 5,461          | 5,829          |
|   | <u>60,873</u>  | <u>44,844</u>  |
| <b>Other trading activities</b>             |                |                |
| Coffee Bar                                  | 16,541         | 18,239         |
| Room Hire                                   | 101,767        | 89,556         |
| Soft Play Income                            | 20,465         | 18,548         |
| Theatre Income: Theatre Event Income        | 73,815         | 64,998         |
| Pop Up Shop                                 | 13,343         | 4,698          |
| Rental Income                               | 38,235         | 35,545         |
| Utility Recharges                           | 30,362         | 58,726         |
|   | <u>294,528</u> | <u>290,310</u> |
| <b>Investment income</b>                    |                |                |
| Bank interest receivable                    | 5,764          | 6,745          |
| <b>Other income</b>                         |                |                |
| Other exceptional income                    | 44,400         | —              |
|   | <u>44,400</u>  | <u>—</u>       |
| <b>Total income</b>                         | <u>405,565</u> | <u>341,899</u> |
| <b>Expenditure</b>                          |                |                |
| <b>Expenditure on charitable activities</b> |                |                |
| Purchases                                   | 85,489         | 52,601         |
| Wages and salaries                          | 105,099        | 92,433         |
| Rates and water                             | 4,977          | 10,751         |
| Light and heat                              | 70,319         | 136,348        |
| Repairs and maintenance                     | 10,390         | 7,942          |
| Insurance                                   | 7,751          | 7,066          |
| Other establishment                         | 7,883          | 9,066          |
| Legal and professional fees                 | 12,801         | 9,586          |
| Telephone                                   | 8,364          | 8,346          |
| Other office costs                          | 11,271         | 7,816          |
| Depreciation                                | 3,274          | 3,447          |
|   | <u>327,618</u> | <u>345,402</u> |
| <b>Total expenditure</b>                    | <u>327,618</u> | <u>345,402</u> |

**Harraby Community Centre**  
**Charitable Incorporated Organisation**  
**Detailed Statement of Financial Activities** *(continued)*  
**Year ended 31 March 2025**

|                          | 2025          | 2024           |
|--------------------------|---------------|----------------|
|                          | £             | £              |
| Net income/(expenditure) | <u>77,947</u> | <u>(3,503)</u> |

# Harraby Community Centre

## Charitable Incorporated Organisation

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

|  | 2025<br>£      | 2024<br>£      |
|--|----------------|----------------|
| <b>Expenditure on charitable activities</b>  |                |                |
| <b>Centre</b>                                |                |                |
| <b><i>Activities undertaken directly</i></b> |                |                |
| Purchases                                    | 45,566         | 17,902         |
| Wages/salaries                               | 105,099        | 92,433         |
| Rates & water                                | 4,977          | 10,751         |
| Light & heat                                 | 70,319         | 136,348        |
| Repairs & maintenance                        | 8,795          | 6,903          |
| Insurance                                    | 7,390          | 6,766          |
| Legal and professional fees                  | 12,801         | 9,586          |
| Telephone                                    | 8,364          | 8,346          |
| Other office costs                           | 7,844          | 7,802          |
|  | <u>271,155</u> | <u>296,837</u> |
| <b>Theatre</b>                               |                |                |
| <b><i>Activities undertaken directly</i></b> |                |                |
| Purchases                                    | 39,923         | 34,699         |
| Repairs & maintenance                        | 1,595          | 1,039          |
| Insurance                                    | 361            | 300            |
| Other office costs                           | 3,427          | 14             |
|  | <u>45,306</u>  | <u>36,052</u>  |
| <b>Governance costs</b>                      |                |                |
| Other establishment                          | 7,883          | 9,066          |
| Depreciation                                 | 3,274          | 3,447          |
|  | <u>11,157</u>  | <u>12,513</u>  |
| <b>Expenditure on charitable activities</b>  | <u>327,618</u> | <u>345,402</u> |

**HARRABY COMMUNITY CENTRE**

England & Wales - Charity number 1156011

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# Accounts

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COMPANY REGISTRATION NUMBER: CE001015

CHARITY REGISTRATION NUMBER: 1156011

**Harraby 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

**Harraby Community Centre**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2024**

|  | <b>Page</b> |
|--|-------------|
| Trustees' annual report (incorporating the director's report)                | <b>1</b>    |
| Independent examiner's report to the trustees                                | <b>5</b>    |
| Statement of financial activities (including income and expenditure account) | <b>7</b>    |
| Statement of financial position  | <b>8</b>    |
| Notes to the financial statements  | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b>      |             |
| Detailed statement of financial activities                                   | <b>19</b>   |
| Notes to the detailed statement of financial activities                      | <b>20</b>   |

# Harraby 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

|   |   |
|---|---|
| <b>Registered charity name</b>                | Harraby Community Centre                        |
| <b>Charity registration number</b>            | 1156011   |
| <b>Company registration number</b>            | CE001015  |
| <b>Principal office and registered office</b> | Edgehill Road<br>Harraby<br>Carlisle<br>Cumbria |

#### The trustees

|                      |                              |
|----------------------|------------------------------|
| Mr C Weber           | (Died 4 April 2024)          |
| Mr R Burns           | (Retired 17 October 2023)    |
| Mrs L Campbell       |                              |
| Mrs A Dalton         |                              |
| Mrs J Ellis-Williams |                              |
| Mrs E Jackson        |                              |
| Ms D Lamonby         | (Appointed 19 February 2024) |
| Mr RG Rogerson       | (Appointed 19 February 2024) |
| Mr O Slack           |                              |
| Mr S Smith           |                              |
| Ms L Sherriff        | (Retired 27 June 2023)       |
| Mr B Scroggie        |                              |

**Company secretary** Mrs L Jackson

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

# Harraby Community Centre

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### Structure, governance and management

Harraby Community Centre was built as a Youth Centre in 1963 and managed as a registered charity in partnership with Carlisle City Council.

To better meet the needs of the local community, a scheme to create and combine into one building a modern Community Centre and Primary School was identified and thus in 2016 the current Harraby Community Campus was opened. To ensure the structure of Harraby Community Centre was suited to meet the challenges and demands of the new Campus arrangement, it registered as a Charitable Incorporated Organisation in March 2014.

A board of Trustees now forms the management of Harraby Community Centre with responsibility for the delivery of activities, management and maintenance of the building and establishing its future strategic direction. We continue to be grateful to Cumberland Council who support us with an annual financial grant.

Mrs Liz Jackson, Centre Manager, is responsible for the day to day management of the charity and this responsibility has been delegated by the Trustees. Mrs Jackson and the Trustees hold regular meetings to discuss the Centre's activities, performance and future plans.

#### Objectives and activities

The Centre provides (and where appropriate in conjunction with other providers) a wide range of social, recreational and educational activities for both the local community and wider communities of the Carlisle area. All activities are to be provided on a fully inclusive basis with the objective meeting the diverse needs of the community and improving the health, well-being and general quality of life of participants.

#### Achievements and performance

I am pleased to present the Chair's Report for this financial year. This year marked an important milestone for Harraby Community Centre, as we celebrated our diamond anniversary-60 years of service to the local community. This occasion was not just a reflection of the past, but also a celebration of the resilience, adaptability, and ongoing commitment of everyone involved in our Centre, from trustees to staff, volunteers, and our ever-supportive community.

#### Resilience and Recovery

The past few years have been nothing short of challenging. We faced the ongoing repercussions of the COVID-19 pandemic and have navigated through the turbulent waters of economic uncertainty. Despite these difficulties, we are proud to report that Harraby Community Centre has emerged strong, demonstrating resilience and an unwavering commitment to serving the community.

Our financial performance this year reflects a period of recovery and stabilisation , despite the significant pressures of rising inflation and energy costs.

# Harraby Community Centre

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### **Achievements and performance** *(continued)*

##### **Community Impact and Achievements**

Our mission has always been to provide inclusive, high-quality social, recreational, and educational opportunities for the people of Harraby and beyond. This year, we have not only maintained but expanded our offerings, ensuring that our Centre remains a vibrant hub at the heart of the community.

We have seen full utilisation of our rooms and facilities, including our popular soft play area and theatre, which continue to serve as vital resources for families and groups across the region. The Centre has also played a crucial role in supporting the NHS and vulnerable groups, particularly through the hosting of regular clinics.

##### **Future Plans**

Looking ahead, we are focused on sustaining our positive momentum and planning. We are currently updating our operational plans to better align our services with the evolving needs of the community. Listening to our residents and adapting our offerings to meet their expectations will remain at the forefront of our strategy.

Finalising lease arrangements with Cumberland Council is a priority for the coming year, as this will provide a stable foundation for further development of our site. We look forward to strengthening our relationships with the numerous organisations and individuals who partner with us, ensuring that Harraby Community Centre continues to thrive as a pillar of support and enrichment for the local community.

##### **Gratitude and Acknowledgements**

None of this would be possible without the tireless efforts of our staff, trustees and volunteers. Their dedication and hard work are truly the lifeblood of our Centre. I would also like to extend my heartfelt thanks to the many residents and partners who continue to support and engage with us.

As we reflect on 60 years of service, we do so with a renewed sense of optimism and determination. We are not just looking back at our accomplishments but are also looking forward to the opportunities that lie ahead. Together, we will continue to build a strong, prosperous, and caring community at Harraby.

Thank you all for your ongoing support.

##### **Financial review**

The Centre continues to improve and the trustees are satisfied with the results for the year.

##### **Plans for future periods**

We will continue to support NHS & Vulnerable groups, to support our local community needs. We continue to work & make any necessary changes to adapt to the changes which may come our way.

# Harraby Community Centre

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

##### **Plans for future periods** *(continued)*

We are focused on ensuring that we deliver quality services and amenities for the benefit of our local community on a sustainable basis. To this end we are drafting new operational plans to ensure we listen to what the community is telling they require and then gearing up to meet / exceed their expectations.

The finalisation of lease arrangements with Cumberland Council remains a priority. Once this is in place, we are then on a firm footing to work with our tenants and friends to consider further development of the site.

There are numerous friends and organisations that have supported the Centre during the last 12 months, and we look forward to continuing and strengthening our relationships as we move forward.

Mr Robert W Gordon, FCA of Gordon Consultancy Limited has been re-appointed as independent examiner for the ensuing year.

##### **Councillor Cyril Weber**

It is with deep sorrow that we reflect on the passing of Councillor Cyril Weber, Labour Member for Harraby North. Cyril was much more than a devoted Trustee; he was a beloved friend to many of us.

Cyril's remarkable journey in local politics stretched over four decades, during which he held elected positions on Cumberland Council, Carlisle City Council, and Cumbria County Council. His unwavering commitment to serving the public was further highlighted during his time as Mayor of Carlisle from 1988 to 1989.

In addition to his official responsibilities, Cyril played a vital role as a Trustee of the Harraby Community Centre. His passing represents not only the loss of a valued colleague but also a treasured friend whose wisdom, dedication, and warmth made a lasting impact on all who knew him. Cyril will be deeply missed, but his legacy will continue to resonate in the communities he served and in the hearts of those fortunate enough to have known him.

##### **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 23 October 2024 and signed on behalf of the board of trustees by:

Mr O Slack  
Trustee

Mrs L Jackson  
Charity Secretary

# Harraby Community Centre

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Harraby Community Centre

#### Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Harraby 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 can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & Wales.

Mr RW Gordon, FCA

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).

# **Harraby Community Centre**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Harraby Community Centre** *(continued)*

#### **Year ended 31 March 2024**

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

**Harraby Community Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2024**

|                                      |      | 2024                       | 2024                     |                       | 2023             |
|--------------------------------------|------|----------------------------|--------------------------|-----------------------|------------------|
|                                      | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£      | Total funds<br>£ |
| <b>Income and endowments</b>         |      |                            |                          |                       |                  |
| Donations and legacies               | 5    | 5,829                      | 39,015                   | <b>44,844</b>         | 63,364           |
| Other trading activities             | 6    | 285,612                    | 4,698                    | <b>290,310</b>        | 253,233          |
| Investment income                    | 7    | 6,745                      | –                        | <b>6,745</b>          | 3,078            |
| <b>Total income</b>                  |      | <u>298,186</u>             | <u>43,713</u>            | <u><b>341,899</b></u> | <u>319,675</u>   |
| <b>Expenditure</b>                   |      |                            |                          |                       |                  |
| Expenditure on charitable activities | 8    | 305,296                    | 40,106                   | <b>345,402</b>        | 307,721          |
| <b>Total expenditure</b>             |      | <u>305,296</u>             | <u>40,106</u>            | <u><b>345,402</b></u> | <u>307,721</u>   |
| <b>Net (expenditure)/income</b>      |      | <u>(7,110)</u>             | <u>3,607</u>             | <u><b>(3,503)</b></u> | <u>11,954</u>    |
| Transfers between funds              |      | (1,030)                    | 1,030                    | –                     | –                |
| <b>Net movement in funds</b>         |      | <u>(8,140)</u>             | <u>4,637</u>             | <u><b>(3,503)</b></u> | <u>11,954</u>    |
| <b>Reconciliation of funds</b>       |      |                            |                          |                       |                  |
| Total funds brought forward          |      | 197,976                    | 23,089                   | <b>221,065</b>        | 209,111          |
| <b>Total funds carried forward</b>   |      | <u>189,836</u>             | <u>27,726</u>            | <u><b>217,562</b></u> | <u>221,065</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 9 to 17 form part of these financial statements.

**Harraby Community Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**31 March 2024**

|   | Note | 2024<br>£      | £                     | 2023<br>£ |
|---|------|----------------|-----------------------|-----------|
| <b>Fixed assets</b>                                   |      |                |                       |           |
| Tangible fixed assets                                 | 15   |                | <b>10,339</b>         | 13,786    |
| <b>Current assets</b>                                 |      |                |                       |           |
| Debtors   | 16   | 12,457         |                       | 12,016    |
| Cash at bank and in hand                              |      | <u>278,284</u> |                       | 230,909   |
|   |      | <b>290,741</b> |                       | 242,925   |
| <b>Creditors: amounts falling due within one year</b> | 17   | <u>83,518</u>  |                       | 35,646    |
| <b>Net current assets</b>                             |      |                | <u><b>207,223</b></u> | 207,279   |
| <b>Total assets less current liabilities</b>          |      |                | <u><b>217,562</b></u> | 221,065   |
| <b>Net assets</b>                                     |      |                | <u><b>217,562</b></u> | 221,065   |
| <b>Funds of the charity</b>                           |      |                |                       |           |
| Restricted funds                                      |      |                | 27,726                | 23,089    |
| Unrestricted funds                                    |      |                | <u>189,836</u>        | 197,976   |
| <b>Total charity funds</b>                            | 18   |                | <u><b>217,562</b></u> | 221,065   |

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 23 October 2024, and are signed on behalf of the board by:

Mr O Slack  
Trustee

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

**Harraby 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 Edgehill Road, Harraby, Carlisle, Cumbria.

**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. 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.

# Harraby 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.

# Harraby 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

All fixed assets are initially recorded at cost.

##### 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 and Fittings                      -     25% reducing balance

##### 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.

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.

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 4. Limited by guarantee

The charity is a charitable incorporated organisation.

#### 5. Donations and legacies

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                       |                            |                          |                          |
| Council grants                      | –                          | 24,800                   | <b>24,800</b>            |
| Grants receivable - Other           | –                          | 14,215                   | <b>14,215</b>            |
| <b>Other donations and legacies</b> |                            |                          |                          |
| Miscellaneous Income                | 5,829                      | –                        | <b>5,829</b>             |
|                                     | <u>5,829</u>               | <u>39,015</u>            | <u><b>44,844</b></u>     |

|                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                       |                            |                          |                          |
| Council grants                      | 24,800                     | 11,360                   | 36,160                   |
| Grants receivable - Other           | 1,664                      | 23,535                   | 25,199                   |
| <b>Other donations and legacies</b> |                            |                          |                          |
| Miscellaneous Income                | 2,005                      | –                        | 2,005                    |
|                                     | <u>28,469</u>              | <u>34,895</u>            | <u>63,364</u>            |

#### 6. Other trading activities

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 18,239                     | –                        | <b>18,239</b>            |
| Room Hire                            | 89,556                     | –                        | <b>89,556</b>            |
| Soft Play Income                     | 18,548                     | –                        | <b>18,548</b>            |
| Theatre Income: Theatre Event Income | 64,998                     | –                        | <b>64,998</b>            |
| Pop Up Shop                          | –                          | 4,698                    | <b>4,698</b>             |
| Rental Income                        | 35,545                     | –                        | <b>35,545</b>            |
| Utility Recharges                    | 58,726                     | –                        | <b>58,726</b>            |
|                                      | <u>285,612</u>             | <u>4,698</u>             | <u><b>290,310</b></u>    |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 6. Other trading activities *(continued)*

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 17,105                     | –                        | 17,105                   |
| Room Hire                            | 87,749                     | –                        | 87,749                   |
| Soft Play Income                     | 18,406                     | –                        | 18,406                   |
| Theatre Income: Theatre Event Income | 53,112                     | –                        | 53,112                   |
| Pop Up Shop                          | –                          | 2,189                    | 2,189                    |
| Rental Income                        | 40,050                     | –                        | 40,050                   |
| Utility Recharges                    | 34,622                     | –                        | 34,622                   |
|                                      | <u>251,044</u>             | <u>2,189</u>             | <u>253,233</u>           |

#### 7. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>6,745</u>               | <u>6,745</u>             | <u>3,078</u>               | <u>3,078</u>             |

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | Total funds<br>2024<br>£ | Total fund<br>2023<br>£ |
|------------------|---|--------------------|--------------------------|-------------------------|
| Centre           | 296,837                                   | –                  | <b>296,837</b>           | 271,402                 |
| Theatre          | 36,052                                    | –                  | <b>36,052</b>            | 29,192                  |
| Governance costs | –   | 12,513             | <b>12,513</b>            | 7,127                   |
|                  | <u>332,889</u>                            | <u>12,513</u>      | <u><b>345,402</b></u>    | <u>307,721</u>          |

#### 9. Analysis of support costs

|                  | Support Costs<br>£ | Total 2024<br>£      | Total 2023<br>£ |
|------------------|--------------------|----------------------|-----------------|
| Governance costs | <u>12,513</u>      | <u><b>12,513</b></u> | <u>7,127</u>    |

#### 10. Net (expenditure)/income

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

|                                       | 2024<br>£           | 2023<br>£    |
|---------------------------------------|---------------------|--------------|
| Depreciation of tangible fixed assets | <u><b>3,447</b></u> | <u>4,596</u> |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 11. Independent examination fees

|   | 2024       | 2023       |
|---|------------|------------|
|   | £          | £          |
| Fees payable to the independent examiner for:       |            |            |
| Independent examination of the financial statements | 150        | 150        |
| Tax advisory services                               | 60         | 60         |
| Other financial services                            | 150        | 150        |
|   | <u>360</u> | <u>360</u> |

#### 12. Staff costs

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

|                    | 2024          | 2023          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | <u>92,433</u> | <u>99,249</u> |

The average head count of employees during the year was 8 (2023: 8). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2024     | 2023     |
|-----------------|----------|----------|
|                 | No.      | No.      |
| Number of staff | <u>8</u> | <u>8</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. Transfers between funds

The centre receives grants for a number of project which are restricted in their nature.

When the expenses of these projects exceed their income, the centre transfers funds from its unrestricted funds.

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 15. Tangible fixed assets

|  | Fixtures and fittings<br>£ | Total<br>£    |
|--|----------------------------|---------------|
| <b>Cost</b>                              |                            |               |
| <b>At 1 April 2023 and 31 March 2024</b> | 31,144                     | <b>31,144</b> |
| <b>Depreciation</b>                      |                            |               |
| At 1 April 2023                          | 17,358                     | <b>17,358</b> |
| Charge for the year                      | 3,447                      | <b>3,447</b>  |
| <b>At 31 March 2024</b>                  | <b>20,805</b>              | <b>20,805</b> |
| <b>Carrying amount</b>                   |                            |               |
| <b>At 31 March 2024</b>                  | 10,339                     | <b>10,339</b> |
| At 31 March 2023                         | 13,786                     | 13,786        |

#### 16. Debtors

|                                | 2024<br>£     | 2023<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 12,457        | 11,806        |
| Prepayments and accrued income | –             | 210           |
|                                | <b>12,457</b> | <b>12,016</b> |

#### 17. Creditors: amounts falling due within one year

|                                 | 2024<br>£     | 2023<br>£     |
|---------------------------------|---------------|---------------|
| Trade creditors                 | 82,992        | 35,286        |
| Accruals and deferred income    | 360           | 360           |
| Social security and other taxes | 166           | –             |
|                                 | <b>83,518</b> | <b>35,646</b> |

#### 18. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2024<br>£ |
|---------------|-------------------------|-------------|------------------|----------------|--------------------------|
| General funds | 197,976                 | 298,186     | (305,296)        | (1,030)        | <b>189,836</b>           |

  

|               | At<br>1 April 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2023<br>£ |
|---------------|-------------------------|-------------|------------------|----------------|--------------------------|
| General funds | 177,666                 | 282,591     | (262,281)        | –              | 197,976                  |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

|  | At<br>1 April 2023 | Income        | Expenditure     | Transfers    | At<br>31 March 2024  |
|--|--------------------|---------------|-----------------|--------------|----------------------|
|  | £                  | £             | £               | £            | £                    |
| Projects                                 | 857                | –             | (857)           | –            | –                    |
| Salaries                                 | –                  | 24,800        | (24,800)        | –            | –                    |
| HCC60                                    | 5,800              | –             | (6,830)         | 1,030        | –                    |
| Warm Hub                                 | 2,447              | –             | (2,447)         | –            | –                    |
| Jubilee                                  | –                  | –             | –               | –            | –                    |
| Pop Up Shop                              | 13,985             | 5,038         | (4,926)         | –            | <b>14,097</b>        |
| Ground Maintenance<br>and Garden Project | –                  | 3,000         | (246)           | –            | <b>2,754</b>         |
| Theatre                                  | –                  | 1,125         | –               | –            | <b>1,125</b>         |
| National Lottery                         | –                  | 9,750         | –               | –            | <b>9,750</b>         |
|  | <u>23,089</u>      | <u>43,713</u> | <u>(40,106)</u> | <u>1,030</u> | <u><b>27,726</b></u> |

|  | At<br>1 April 2022 | Income        | Expenditure     | Transfers | At<br>31 March 2023 |
|--|--------------------|---------------|-----------------|-----------|---------------------|
|  | £                  | £             | £               | £         | £                   |
| Projects                                 | 6,693              | 1,005         | (6,841)         | –         | 857                 |
| Salaries                                 | 24,752             | –             | (24,752)        | –         | –                   |
| HCC60                                    | –                  | 5,800         | –               | –         | 5,800               |
| Warm Hub                                 | –                  | 2,757         | (310)           | –         | 2,447               |
| Jubilee                                  | –                  | 7,946         | (7,946)         | –         | –                   |
| Pop Up Shop                              | –                  | 16,786        | (2,801)         | –         | 13,985              |
| Ground Maintenance<br>and Garden Project | –                  | 2,790         | (2,790)         | –         | –                   |
| Theatre                                  | –                  | –             | –               | –         | –                   |
| National Lottery                         | –                  | –             | –               | –         | –                   |
|  | <u>31,445</u>      | <u>37,084</u> | <u>(45,440)</u> | <u>–</u>  | <u>23,089</u>       |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 19. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 10,339                     | –                        | <b>10,339</b>            |
| Current assets             | 263,015                    | 27,726                   | <b>290,741</b>           |
| Creditors less than 1 year | (83,518)                   | –                        | <b>(83,518)</b>          |
| <b>Net assets</b>          | <u>189,836</u>             | <u>27,726</u>            | <u><b>217,562</b></u>    |

  

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 13,786                     | –                        | 13,786                   |
| Current assets             | 219,836                    | 23,089                   | 242,925                  |
| Creditors less than 1 year | (35,646)                   | –                        | (35,646)                 |
| <b>Net assets</b>          | <u>197,976</u>             | <u>23,089</u>            | <u>221,065</u>           |

**Harraby Community Centre  
Company Limited by Guarantee  
Management Information  
Year ended 31 March 2024**

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

# Harraby Community Centre

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2024

|   | 2024<br>£      | 2023<br>£      |
|---|----------------|----------------|
| <b>Income and endowments</b>                |                |                |
| <b>Donations and legacies</b>               |                |                |
| Council grants                              | 24,800         | 36,160         |
| Grants receivable - Other                   | 14,215         | 25,199         |
| Miscellaneous Income                        | 5,829          | 2,005          |
|   | <u>44,844</u>  | <u>63,364</u>  |
| <b>Other trading activities</b>             |                |                |
| Coffee Bar                                  | 18,239         | 17,105         |
| Room Hire                                   | 89,556         | 87,749         |
| Soft Play Income                            | 18,548         | 18,406         |
| Theatre Income: Theatre Event Income        | 64,998         | 53,112         |
| Pop Up Shop                                 | 4,698          | 2,189          |
| Rental Income                               | 35,545         | 40,050         |
| Utility Recharges                           | 58,726         | 34,622         |
|   | <u>290,310</u> | <u>253,233</u> |
| <b>Investment income</b>                    |                |                |
| Bank interest receivable                    | 6,745          | 3,078          |
|   | <u>6,745</u>   | <u>3,078</u>   |
| <b>Total income</b>                         | <u>341,899</u> | <u>319,675</u> |
| <b>Expenditure</b>                          |                |                |
| <b>Expenditure on charitable activities</b> |                |                |
| Purchases                                   | 52,601         | 49,541         |
| Wages and salaries                          | 92,433         | 99,249         |
| Rates and water                             | 10,751         | 2,394          |
| Light and heat                              | 136,348        | 80,347         |
| Repairs and maintenance                     | 7,942          | 38,379         |
| Insurance                                   | 7,066          | 4,436          |
| Other establishment                         | 9,066          | 2,531          |
| Legal and professional fees                 | 9,586          | 14,155         |
| Telephone                                   | 8,346          | 6,177          |
| Other office costs                          | 7,816          | 5,916          |
| Depreciation                                | 3,447          | 4,596          |
|   | <u>345,402</u> | <u>307,721</u> |
| <b>Total expenditure</b>                    | <u>345,402</u> | <u>307,721</u> |
| <b>Net (expenditure)/income</b>             | <u>(3,503)</u> | <u>11,954</u>  |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

|  | 2024<br>£             | 2023<br>£             |
|--|-----------------------|-----------------------|
| <b>Expenditure on charitable activities</b>  |                       |                       |
| <b>Centre</b>                                |                       |                       |
| <b><i>Activities undertaken directly</i></b> |                       |                       |
| Purchases                                    | 17,902                | 21,559                |
| Wages/salaries                               | 92,433                | 99,249                |
| Rates & water                                | 10,751                | 2,394                 |
| Light & heat                                 | 136,348               | 80,347                |
| Repairs & maintenance                        | 6,903                 | 37,340                |
| Insurance                                    | 6,766                 | 4,317                 |
| Legal and professional fees                  | 9,586                 | 14,155                |
| Telephone                                    | 8,346                 | 6,177                 |
| Other office costs                           | 7,802                 | 5,864                 |
|  | <u>296,837</u>        | <u>271,402</u>        |
| <b>Theatre</b>                               |                       |                       |
| <b><i>Activities undertaken directly</i></b> |                       |                       |
| Purchases                                    | 34,699                | 27,982                |
| Repairs & maintenance                        | 1,039                 | 1,039                 |
| Insurance                                    | 300                   | 119                   |
| Other office costs                           | 14                    | 52                    |
|  | <u>36,052</u>         | <u>29,192</u>         |
| <b>Governance costs</b>                      |                       |                       |
| Other establishment                          | 9,066                 | 2,531                 |
| Depreciation                                 | 3,447                 | 4,596                 |
|  | <u>12,513</u>         | <u>7,127</u>          |
| <b>Expenditure on charitable activities</b>  | <u><u>345,402</u></u> | <u><u>307,721</u></u> |

**HARRABY COMMUNITY CENTRE**

England & Wales - Charity number 1156011

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# Accounts

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COMPANY REGISTRATION NUMBER: CE001015

CHARITY REGISTRATION NUMBER: 1156011

**Harraby 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

**Harraby Community Centre**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2023**

|  | <b>Page</b> |
|--|-------------|
| Trustees' annual report (incorporating the director's report)                | <b>1</b>    |
| Independent examiner's report to the trustees                                | <b>6</b>    |
| Statement of financial activities (including income and expenditure account) | <b>8</b>    |
| Statement of financial position  | <b>9</b>    |
| Notes to the financial statements  | <b>10</b>   |
| <b>The following pages do not form part of the financial statements</b>      |             |
| Detailed statement of financial activities                                   | <b>20</b>   |
| Notes to the detailed statement of financial activities                      | <b>22</b>   |

# Harraby 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** Harraby Community Centre

**Charity registration number** 1156011

**Company registration number** CE001015

**Principal office and registered office** Edgehill Road  
Harraby  
Carlisle  
Cumbria

#### The trustees

Mr C Weber

Mr R Burns

Mrs L Campbell

Mrs A Dalton

Mrs J Ellis-Williams

Mrs E Jackson

Mr O Slack

Mr S Smith

Ms L Sherriff

(Retired 27 June 2023)

Mr B Scroggie

**Company secretary** Mrs L Jackson

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

# **Harraby Community Centre**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

#### **Structure, governance and management**

Harraby Community Centre was built as a Youth Centre in 1963 and managed as a registered charity in partnership with Carlisle City Council.

To better meet the needs of the local community, a scheme to create and combine into one building a modern Community Centre and Primary School was identified and thus in 2016 the current Harraby Community Campus was opened. To ensure the structure of Harraby Community Centre was suited to meet the challenges and demands of the new Campus arrangement, it registered as a Charitable Incorporated Organisation in March 2014.

A board of Trustees now forms the management of Harraby Community Centre with responsibility for the delivery of activities, management and maintenance of the building and establishing its future strategic direction. We continue to be grateful to Carlisle City Council who support us with an annual financial grant.

Mrs Liz Jackson, Centre Manager, is responsible for the day to day management of the charity and this responsibility has been delegated by the Trustees. Mrs Jackson and the Trustees hold regular meetings to discuss the Centre's activities, performance and future plans.

#### **Objectives and activities**

The Centre provides (and where appropriate in conjunction with other providers) a wide range of social, recreational and educational activities for both the local community and wider communities of the Carlisle area. All activities are to be provided on a fully inclusive basis with the objective meeting the diverse needs of the community and improving the health, well-being and general quality of life of participants.

#### **Achievements and performance**

It has been said that there are only two certainties in life; death and taxes.

However, I can confidently confirm that there is also a third, which is that, no matter what hardships are thrown at the Trustees, staff and volunteers at Harraby Community Centre, they will find a way to overcome them.

It was forever thus of course and it has certainly been the case again this year, which has continued to follow the recent pattern of pandemic and other chaos strewn years and which, in many ways, has been a familiar pattern since the Centre was opened in 1963.

The more diligent of you will have noted that this means we have been fighting the good fight now for 60 years.

Yet, despite the historical evidence and against any logical judgement, we enter into our diamond celebration year with the same unfettered optimism and enthusiasm as Rapunzel and continue to be guided by the words of the inspirational Helen Keller who said, 'Optimism is the faith that leads to achievement. Nothing can be done without hope and confidence'. We are bursting with all of those qualities!

# Harraby Community Centre

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### **Achievements and performance** *(continued)*

You will note in the accounts that follow, that our optimism is reasonably well founded as, despite the lingering effects left in the wake of the unwelcome visit to the world by Covid19, the unwavering skills and dedication of our Trustees, staff and volunteers, have managed to keep us financially buoyant and helped us maintain and even develop, a range of activities, services and opportunities which have nurtured the local community through some difficult times.

We are fortunate to have many partners who share not only our campus site, but our vision that 'all residents should enjoy a high quality of life, are able to achieve their economic, social and educational goals through our offerings and are part of a strong, prosperous and caring local community'.

Henry Ford, in a motivational teambuilding speech to the workforce who were about to become cogs in the production line for the famous Model T Ford, said 'One finger can't lift a pebble'!

We know that to make our vision a reality, we must all pull our fingers out, knuckle down and keep elbowing our way towards that nirvana.

Every single organization, business or individual who passes through our doors helps us grow stronger as a community and we eagerly follow George Orwell's entreaty that 'all animals are equal', whilst rejecting his alter ego's dystopian and corrupted amendment that 'some animals are more equal than others'.

So in that spirit, we thank all our partners, the great and the good and those in between, for whatever contribution they have made to making our Centre the community hub it has become.

We thank too, all those residents who make use of our 'offerings'. Their growing numbers suggest we must be doing something right.

Former American President John F Kennedy once said, 'Ask not what your country can do for you, but what you can do for your country'.

The people of Harraby must have been paying particular attention that day!

And finally, to our volunteers and indeed to volunteers everywhere, the lifeblood of so much community activity, there can be no better tribute than the following conversation overheard in our theatre coffee bar between an audience member and a volunteer steward..... How much d'you get paid for doing this then? Nothing, I volunteer.

They can't think much of you then!

On the contrary actually. It's not because we're worthless that we don't get paid, it's because we're priceless!!

And so say all of us!!

# Harraby Community Centre

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

##### **Financial review**

Following the tragedy of the pandemic, we are seeking to establish the 'new normal' for the Centre and (like everyone else) are now grappling with the impact inflation and in particular spiralling energy costs.

It is satisfying to see that the support for the Centre has quickly recovered, with full use of our rooms and other facilities such as soft play ensuring the site is, once again, vibrant and at the centre of the community.

It is a credit to the work of team that income is now at an all-time high of £319.7k and that despite the adverse impact of inflation we have still delivered a satisfactory financial outcome - a surplus of £11.9k.

We are once again grateful to all who have supported us over the last year and for the various grant funding received.

We remain focused on sustaining a sound financial performance so that we can continue to deliver a sustainable future for the benefit of the local and boarder communities of Carlisle.

##### **Plans for future periods**

With the start of the year still carrying the effects of Covid - 19, we will continue to support NHS & Vulnerable groups, including holding regular covid vaccination clinics to support our local community needs. We continue to work & make any necessary changes to adapt to the changes which may come our way.

We are focused on ensuring that we deliver quality services and amenities for the benefit of our local community on a sustainable basis. To this end we are drafting new operational plans to ensure we listen to what the community is telling they require and then gearing up to meet / exceed their expectations.

The finalisation of lease arrangements with Cumberland Council remains a priority. Once this is in place, we are then on a firm footing to work with our tenants and friends to consider further development of the site.

There are numerous friends and organisations that have supported the Centre during the last 12 months, and we look forward to continuing and strengthening our relationships as we move forward.

Mr Robert W Gordon, FCA of Gordon Consultancy Limited has been re-appointed as independent examiner for the ensuing year.

##### **Small company provisions**

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

# **Harraby Community Centre**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

The trustees' annual report was approved on 17 October 2023 and signed on behalf of the board of trustees by:

Mr R Burns  
Trustee

Mrs L Jackson  
Charity Secretary

# **Harraby Community Centre**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Harraby Community Centre**

#### **Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Harraby 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 can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & Wales.

Mr RW Gordon, FCA

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).

# **Harraby Community Centre**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Harraby Community Centre** *(continued)*

#### **Year ended 31 March 2023**

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

**Harraby Community Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2023**

|   |      | Unrestricted<br>funds | 2023<br>Restricted<br>funds | Total funds           | 2022<br>Total funds |
|---|------|-----------------------|-----------------------------|-----------------------|---------------------|
|   | Note | £                     | £                           | £                     | £                   |
| <b>Income and endowments</b>                |      |                       |                             |                       |                     |
| Donations and legacies                      | 5    | 172,740               | 34,895                      | <b>207,635</b>        | 180,466             |
| Other trading activities                    | 6    | 106,773               | 2,189                       | <b>108,962</b>        | 54,836              |
| Investment income                           | 7    | 3,078                 | –                           | <b>3,078</b>          | 542                 |
| <b>Total income</b>                         |      | <u>282,591</u>        | <u>37,084</u>               | <u><b>319,675</b></u> | <u>235,844</u>      |
| <b>Expenditure</b>                          |      |                       |                             |                       |                     |
| Expenditure on charitable activities        | 8    | 262,281               | 45,440                      | <b>307,721</b>        | 205,447             |
| <b>Total expenditure</b>                    |      | <u>262,281</u>        | <u>45,440</u>               | <u><b>307,721</b></u> | <u>205,447</u>      |
| <b>Net income and net movement in funds</b> |      | <u>20,310</u>         | <u>(8,356)</u>              | <u><b>11,954</b></u>  | <u>30,397</u>       |
| <b>Reconciliation of funds</b>              |      |                       |                             |                       |                     |
| Total funds brought forward                 |      | 177,666               | 31,445                      | <b>209,111</b>        | 178,714             |
| <b>Total funds carried forward</b>          |      | <u>197,976</u>        | <u>23,089</u>               | <u><b>221,065</b></u> | <u>209,111</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 10 to 18 form part of these financial statements.

**Harraby Community Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**31 March 2023**

|   | Note | 2023<br>£      | £                     | 2022<br>£      |
|---|------|----------------|-----------------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                       |                |
| Tangible fixed assets                                 | 15   |                | 13,786                | 8,246          |
| <b>Current assets</b>                                 |      |                |                       |                |
| Debtors   | 16   | 12,016         |                       | 14,203         |
| Cash at bank and in hand                              |      | <u>230,909</u> |                       | <u>236,162</u> |
|   |      | <b>242,925</b> |                       | <b>250,365</b> |
| <b>Creditors: amounts falling due within one year</b> | 17   | <u>35,646</u>  |                       | <u>49,500</u>  |
| <b>Net current assets</b>                             |      |                | <u><b>207,279</b></u> | <u>200,865</u> |
| <b>Total assets less current liabilities</b>          |      |                | <u><b>221,065</b></u> | <u>209,111</u> |
| <b>Net assets</b>                                     |      |                | <u><b>221,065</b></u> | <u>209,111</u> |
| <b>Funds of the charity</b>                           |      |                |                       |                |
| Restricted funds                                      |      |                | <u>23,089</u>         | 31,445         |
| Unrestricted funds                                    |      |                | <u>197,976</u>        | <u>177,666</u> |
| <b>Total charity funds</b>                            | 18   |                | <u><b>221,065</b></u> | <u>209,111</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 17 October 2023, and are signed on behalf of the board by:

Mr R Burns  
Trustee

The notes on pages 10 to 18 form part of these financial statements.

**Harraby 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 Edgehill Road, Harraby, Carlisle, Cumbria.

**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. 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.

# Harraby 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.

# Harraby 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

All fixed assets are initially recorded at cost.

##### 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 and Fittings                      -     25% reducing balance

##### 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.

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.

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 4. Limited by guarantee

The charity is a charitable incorporated organisation.

#### 5. Donations and legacies

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>   |                            |                          |                          |
| Council grants  | 24,800                     | 11,360                   | <b>36,160</b>            |
| Grants receivable - Other                               | 1,664                      | 23,535                   | <b>25,199</b>            |
| <b>Other donations and legacies</b>                     |                            |                          |                          |
| Miscellaneous Income                                    | 2,005                      | –                        | <b>2,005</b>             |
| Rental Income: Library                                  | 3,900                      | –                        | <b>3,900</b>             |
| Rental Income and utility costs recharged: Nursery Room | 52,622                     | –                        | <b>52,622</b>            |
|   | 87,749                     | –                        | <b>87,749</b>            |
|   | <u>172,740</u>             | <u>34,895</u>            | <u><b>207,635</b></u>    |

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>   |                            |                          |                          |
| Council grants  | 1,869                      | 24,300                   | 26,169                   |
| Grants receivable - Other                               | 26,430                     | 1,053                    | 27,483                   |
| <b>Other donations and legacies</b>                     |                            |                          |                          |
| Miscellaneous Income                                    | 6,488                      | –                        | 6,488                    |
| Rental Income: Library                                  | 3,900                      | –                        | 3,900                    |
| Rental Income and utility costs recharged: Nursery Room | 18,000                     | –                        | 18,000                   |
|   | 98,426                     | –                        | 98,426                   |
|   | <u>155,113</u>             | <u>25,353</u>            | <u>180,466</u>           |

#### 6. Other trading activities

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 17,105                     | –                        | <b>17,105</b>            |
| Room Hire                            | –                          | –                        | –                        |
| Soft Play Income                     | 18,406                     | –                        | <b>18,406</b>            |
| Community Cafe Income                | –                          | –                        | –                        |
| Theatre Income: Theatre Event Income | 53,112                     | –                        | <b>53,112</b>            |
| Razzamatazz Rental Income            | 18,150                     | –                        | <b>18,150</b>            |
| Pop Up Shop                          | –                          | 2,189                    | <b>2,189</b>             |
|                                      | <u>106,773</u>             | <u>2,189</u>             | <u><b>108,962</b></u>    |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 6. Other trading activities *(continued)*

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 2,458                      | –                        | 2,458                    |
| Room Hire                            | 1,313                      | –                        | 1,313                    |
| Soft Play Income                     | 14,387                     | –                        | 14,387                   |
| Community Cafe Income                | 4,186                      | –                        | 4,186                    |
| Theatre Income: Theatre Event Income | 31,492                     | 1,000                    | 32,492                   |
| Razzamatuzz Rental Income            | –                          | –                        | –                        |
| Pop Up Shop                          | –                          | –                        | –                        |
|                                      | <u>53,836</u>              | <u>1,000</u>             | <u>54,836</u>            |

#### 7. Investment income

|                          | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2023<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>3,078</u>               | <u>3,078</u>                      | <u>542</u>                 | <u>542</u>               |

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | <b>Total funds<br/>2023<br/>£</b> | Total fund<br>2022<br>£ |
|------------------|---|--------------------|-----------------------------------|-------------------------|
| Centre           | 271,402                                   | –                  | <b>271,402</b>                    | 178,383                 |
| Theatre          | 29,192                                    | –                  | <b>29,192</b>                     | 22,126                  |
| Governance costs | –   | 7,127              | <b>7,127</b>                      | 4,938                   |
|                  | <u>300,594</u>                            | <u>7,127</u>       | <u><b>307,721</b></u>             | <u>205,447</u>          |

#### 9. Analysis of support costs

|                  | Support Costs<br>£ | <b>Total 2023<br/>£</b> | Total 2022<br>£ |
|------------------|--------------------|-------------------------|-----------------|
| Governance costs | <u>7,127</u>       | <u><b>7,127</b></u>     | <u>4,938</u>    |

#### 10. Net income

Net income is stated after charging/(crediting):

|                                       | <b>2023<br/>£</b>   | 2022<br>£    |
|---------------------------------------|---------------------|--------------|
| Depreciation of tangible fixed assets | <u><b>4,596</b></u> | <u>2,749</u> |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 11. Independent examination fees

|   | 2023       | 2022       |
|---|------------|------------|
|   | £          | £          |
| Fees payable to the independent examiner for:       |            |            |
| Independent examination of the financial statements | 150        | 150        |
| Other financial services                            | <u>150</u> | <u>150</u> |
|   | <u>300</u> | <u>300</u> |

#### 12. Staff costs

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

|                    | 2023          | 2022          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | <u>99,249</u> | <u>78,501</u> |

The average head count of employees during the year was 8 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2023     | 2022     |
|-----------------|----------|----------|
|                 | No.      | No.      |
| Number of staff | <u>8</u> | <u>8</u> |

No employee received employee benefits of more than £60,000 during the year (2022: 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. Transfers between funds

The centre receives grants for a number of project which are restricted in their nature.

When the expenses of these projects exceed their income, the centre transfers funds from its unrestricted funds.

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 15. Tangible fixed assets

|                         | Fixtures and fittings<br>£ | Total<br>£    |
|-------------------------|----------------------------|---------------|
| <b>Cost</b>             |                            |               |
| At 1 April 2022         | 21,008                     | <b>21,008</b> |
| Additions               | 10,136                     | <b>10,136</b> |
| <b>At 31 March 2023</b> | <b>31,144</b>              | <b>31,144</b> |
| <b>Depreciation</b>     |                            |               |
| At 1 April 2022         | 12,762                     | <b>12,762</b> |
| Charge for the year     | 4,596                      | <b>4,596</b>  |
| <b>At 31 March 2023</b> | <b>17,358</b>              | <b>17,358</b> |
| <b>Carrying amount</b>  |                            |               |
| <b>At 31 March 2023</b> | <b>13,786</b>              | <b>13,786</b> |
| At 31 March 2022        | 8,246                      | 8,246         |

##### 16. Debtors

|                                | 2023<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 11,806        | 13,783        |
| Prepayments and accrued income | 210           | 420           |
|                                | <b>12,016</b> | <b>14,203</b> |

##### 17. Creditors: amounts falling due within one year

|                              | 2023<br>£     | 2022<br>£     |
|------------------------------|---------------|---------------|
| Trade creditors              | 35,286        | 49,140        |
| Accruals and deferred income | 360           | 360           |
|                              | <b>35,646</b> | <b>49,500</b> |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 18. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2022 | Income<br>£ | Expenditure<br>£ | At<br>31 March 2023<br>£ |
|---------------|--------------------|-------------|------------------|--------------------------|
| General funds | 177,666            | 282,591     | (262,281)        | 197,976                  |

|               | At<br>1 April 2021 | Income<br>£ | Expenditure<br>£ | At<br>31 March 2022<br>£ |
|---------------|--------------------|-------------|------------------|--------------------------|
| General funds | 147,269            | 209,491     | (179,094)        | 177,666                  |

##### Restricted funds

|                                       | At<br>1 April 2022 | Income<br>£   | Expenditure<br>£ | At<br>31 March 2023<br>£ |
|---------------------------------------|--------------------|---------------|------------------|--------------------------|
| Projects                              | 6,693              | 1,005         | (6,841)          | 857                      |
| Salaries                              | 24,752             | –             | (24,752)         | –                        |
| HCC60                                 | –                  | 5,800         | –                | 5,800                    |
| Warm Hub                              | –                  | 2,757         | (310)            | 2,447                    |
| Jubilee                               | –                  | 7,946         | (7,946)          | –                        |
| Pop Up Shop                           | –                  | 16,786        | (2,801)          | 13,985                   |
| Ground Maintenance and Garden Project | –                  | 2,790         | (2,790)          | –                        |
|                                       | <u>31,445</u>      | <u>37,084</u> | <u>(45,440)</u>  | <u>23,089</u>            |

|                                       | At<br>1 April 2021 | Income<br>£   | Expenditure<br>£ | At<br>31 March 2022<br>£ |
|---------------------------------------|--------------------|---------------|------------------|--------------------------|
| Projects                              | 6,693              | 26,353        | (26,353)         | 6,693                    |
| Salaries                              | 24,752             | –             | –                | 24,752                   |
| HCC60                                 | –                  | –             | –                | –                        |
| Warm Hub                              | –                  | –             | –                | –                        |
| Jubilee                               | –                  | –             | –                | –                        |
| Pop Up Shop                           | –                  | –             | –                | –                        |
| Ground Maintenance and Garden Project | –                  | –             | –                | –                        |
|                                       | <u>31,445</u>      | <u>26,353</u> | <u>(26,353)</u>  | <u>31,445</u>            |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 19. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 13,786                     | –                        | <b>13,786</b>            |
| Current assets             | 219,836                    | 23,089                   | <b>242,925</b>           |
| Creditors less than 1 year | <u>(35,646)</u>            | <u>–</u>                 | <b><u>(35,646)</u></b>   |
| <b>Net assets</b>          | <b><u>197,976</u></b>      | <b><u>23,089</u></b>     | <b><u>221,065</u></b>    |

  

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 8,246                      | –                        | 8,246                    |
| Current assets             | 218,920                    | 31,445                   | 250,365                  |
| Creditors less than 1 year | <u>(49,500)</u>            | <u>–</u>                 | <u>(49,500)</u>          |
| <b>Net assets</b>          | <b><u>177,666</u></b>      | <b><u>31,445</u></b>     | <b><u>209,111</u></b>    |

**Harraby Community Centre  
Company Limited by Guarantee  
Management Information  
Year ended 31 March 2023**

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

# Harraby Community Centre

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2023

|   | 2023<br>£      | 2022<br>£      |
|---|----------------|----------------|
| <b>Income and endowments</b>                            |                |                |
| <b>Donations and legacies</b>                           |                |                |
| Council grants  | 36,160         | 26,169         |
| Grants receivable - Other                               | 25,199         | 27,483         |
| Miscellaneous Income                                    | 2,005          | 6,488          |
| Rental Income: Library                                  | 3,900          | 3,900          |
| Rental Income and utility costs recharged: Nursery Room | 52,622         | 18,000         |
|   | <u>87,749</u>  | <u>98,426</u>  |
|   | <u>207,635</u> | <u>180,466</u> |
| <b>Other trading activities</b>                         |                |                |
| Coffee Bar  | 17,105         | 2,458          |
| Room Hire   | –              | 1,313          |
| Soft Play Income  | 18,406         | 14,387         |
| Community Cafe Income                                   | –              | 4,186          |
| Theatre Income: Theatre Event Income                    | 53,112         | 32,492         |
| Razzamatazz Rental Income                               | 18,150         | –              |
| Pop Up Shop   | 2,189          | –              |
|   | <u>108,962</u> | <u>54,836</u>  |
| <b>Investment income</b>                                |                |                |
| Bank interest receivable                                | 3,078          | 542            |
|   | <u>3,078</u>   | <u>542</u>     |
| <b>Total income</b>                                     | <u>319,675</u> | <u>235,844</u> |
| <b>Expenditure</b>                                      |                |                |
| <b>Expenditure on charitable activities</b>             |                |                |
| Purchases   | 49,541         | 31,260         |
| Wages and salaries                                      | 99,249         | 78,501         |
| Rates and water   | 2,394          | 15,414         |
| Light and heat  | 80,347         | 21,662         |
| Repairs and maintenance                                 | 38,379         | 21,374         |
| Insurance   | 4,436          | 10,460         |
| Other establishment                                     | 2,531          | 2,189          |
| Legal and professional fees                             | 14,155         | 13,707         |
| Telephone   | 6,177          | 1,087          |
| Other office costs                                      | 5,916          | 7,044          |
| Depreciation  | 4,596          | 2,749          |
|   | <u>307,721</u> | <u>205,447</u> |
| <b>Total expenditure</b>                                | <u>307,721</u> | <u>205,447</u> |

# Harraby Community Centre

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

|            | 2023<br>£     | 2022<br>£     |
|------------|---------------|---------------|
| Net income | <u>11,954</u> | <u>30,397</u> |

# Harraby Community Centre

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

|  | 2023<br>£             | 2022<br>£             |
|--|-----------------------|-----------------------|
| <b>Expenditure on charitable activities</b>  |                       |                       |
| <b>Centre</b>                                |                       |                       |
| <b><i>Activities undertaken directly</i></b> |                       |                       |
| Purchases                                    | 21,559                | 11,522                |
| Wages/salaries                               | 99,249                | 78,501                |
| Rates & water                                | 2,394                 | 15,414                |
| Light & heat                                 | 80,347                | 21,662                |
| Repairs & maintenance                        | 37,340                | 19,456                |
| Insurance                                    | 4,317                 | 10,346                |
| Legal and professional fees                  | 14,155                | 13,707                |
| Telephone                                    | 6,177                 | 1,087                 |
| Other office costs                           | 5,864                 | 6,688                 |
|  | <u>271,402</u>        | <u>178,383</u>        |
| <b>Theatre</b>                               |                       |                       |
| <b><i>Activities undertaken directly</i></b> |                       |                       |
| Purchases                                    | 27,982                | 19,738                |
| Repairs & maintenance                        | 1,039                 | 1,918                 |
| Insurance                                    | 119                   | 114                   |
| Other office costs                           | 52                    | 356                   |
|  | <u>29,192</u>         | <u>22,126</u>         |
| <b>Governance costs</b>                      |                       |                       |
| Other establishment                          | 2,531                 | 2,189                 |
| Depreciation                                 | 4,596                 | 2,749                 |
|  | <u>7,127</u>          | <u>4,938</u>          |
| <b>Expenditure on charitable activities</b>  | <u><u>307,721</u></u> | <u><u>205,447</u></u> |

**HARRABY COMMUNITY CENTRE**

England & Wales - Charity number 1156011

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# Accounts

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CHARITY REGISTRATION NUMBER: 1156011

**Harraby Community Centre**  
**Unaudited Financial Statements**  
**31 March 2022**

**GORDON CONSULTANCY LIMITED**

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Harraby Community Centre

## Financial Statements

Year ended 31 March 2022

|   | <b>Page</b> |
|---|-------------|
| Trustees' annual report   | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>4</b>    |
| Statement of financial activities                                       | <b>5</b>    |
| Statement of financial position   | <b>6</b>    |
| Notes to the financial statements                                       | <b>7</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>15</b>   |
| Notes to the detailed statement of financial activities                 | <b>16</b>   |

# Harraby Community Centre

## Trustees' Annual Report

### Year ended 31 March 2022

The trustees 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** Harraby Community Centre

**Charity registration number** 1156011

**Principal office** Edgehill Road  
Harraby  
Carlisle  
Cumbria

#### The trustees

Mr C Weber  
Mr R Burns  
Mrs L Campbell  
Mrs A Dalton  
Mrs J Ellis-Williams  
Mrs E Jackson  
Mr O Slack  
Mr S Smith  
Ms L Sherriff  
Mr B Scroggie

(Appointed 10 February 2022)

**Company secretary** Mrs L Jackson

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

# **Harraby Community Centre**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2022**

### **Structure, governance and management**

Harraby Community Centre was built as a Youth Centre in 1963 and managed as a registered charity in partnership with Carlisle City Council.

To better meet the needs of the local community, a scheme to create and combine into one building a modern Community Centre and Primary School was identified and thus in 2016 the current Harraby Community Campus was opened. To ensure the structure of Harraby Community Centre was suited to meet the challenges and demands of the new Campus arrangement, it registered as a Charitable Incorporated Organisation in March 2014.

A board of Trustees now forms the management of Harraby Community Centre with responsibility for the delivery of activities, management and maintenance of the building and establishing its future strategic direction. We continue to be grateful to Carlisle City Council who support us with an annual financial grant.

Mrs Liz Jackson, Centre Manager, is responsible for the day to day management of the charity and this responsibility has been delegated by the Trustees. Mrs Jackson and the Trustees hold regular meetings to discuss the Centre's activities, performance and future plans.

### **Objectives and activities**

The Centre provides (and where appropriate in conjunction with other providers) a wide range of social, recreational and educational activities for both the local community and wider communities of the Carlisle area. All activities are to be provided on a fully inclusive basis with the objective meeting the diverse needs of the community and improving the health, well-being and general quality of life of participants.

### **Achievements and performance**

Whilst we had concerns as to how we would move forward from the last 2 years, we are fortunate to have had a busy, productive year. Again, we will continue to look carefully & monitor how in the next year we move forward to both support our community & our sustainability, yet again in a very uncertain time ahead.

### **Financial review**

Having been fortunate to be in a stable financial position & having had grant money from the Government Retention Scheme we are hoping we have survived most of the covid storm. We are aware that it is not over & the need to plan our reserves carefully as the future is still uncertain, there will be more challenges ahead with new decisions to be made.

### **Plans for future periods**

With the start of the year still carrying the effects of Covid - 19, we will continue to support NHS & Vulnerable groups, including holding regular covid vaccination clinics to support our local community needs. We continue to work & make any necessary changes to adapt to the changes which may come our way.

# Harraby Community Centre

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

#### Plans for future periods *(continued)*

There are numerous friends and organisations that have supported the Centre during the last 12 months and we look forward to continuing and strengthening our relationships as we move forward. In particular we wish to extend our thanks to:

- Pennine Way Primary School
- Carlisle City Council
- Greenwich Leisure Limited
- Joanne Ashbridge
- Orian
- St Aidans Nursery
- Barnardos
- Family Action Group
- Harraby Together We Can!
- Bendles solicitors
- Cumbria County Council

Mr Robert W Gordon, FCA of Gordon Consultancy Limited has been re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 31 August 2022 and signed on behalf of the board of trustees by:

Mr O Slack  
Trustee

Mrs L Jackson  
Charity Secretary

# Harraby Community Centre

## Independent Examiner's Report to the Trustees of Harraby Community Centre

### Year ended 31 March 2022

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

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

# Harraby Community Centre

## Statement of Financial Activities

Year ended 31 March 2022

|   |      | 2022                    | 2021                  |                       |                  |
|---|------|-------------------------|-----------------------|-----------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£      | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                       |                  |
| Donations and legacies                                    | 4    | 155,113                 | 25,353                | <b>180,466</b>        | 94,264           |
| Other trading activities                                  | 5    | 53,836                  | 1,000                 | <b>54,836</b>         | 36,239           |
| Investment income   | 6    | 542                     | –                     | <b>542</b>            | –                |
| <b>Total income</b>                                       |      | <u>209,491</u>          | <u>26,353</u>         | <b><u>235,844</u></b> | <u>130,503</u>   |
| <b>Expenditure</b>  |      |                         |                       |                       |                  |
| Expenditure on charitable activities                      | 7,8  | 179,094                 | 26,353                | <b>205,447</b>        | 133,612          |
| <b>Total expenditure</b>                                  |      | <u>179,094</u>          | <u>26,353</u>         | <b><u>205,447</u></b> | <u>133,612</u>   |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>30,397</u>           | <u>–</u>              | <b><u>30,397</u></b>  | <u>(3,109)</u>   |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                       |                  |
| Total funds brought forward                               |      | 147,269                 | 31,445                | <b>178,714</b>        | 181,823          |
| <b>Total funds carried forward</b>                        |      | <u>177,666</u>          | <u>31,445</u>         | <b><u>209,111</u></b> | <u>178,714</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 13 form part of these financial statements.

# Harraby Community Centre

## Statement of Financial Position

31 March 2022

|   | Note | 2022<br>£      | £              | 2021<br>£      |
|---|------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |                |
| Tangible fixed assets                                 | 15   |                | 8,246          | 6,764          |
| <b>Current assets</b>                                 |      |                |                |                |
| Debtors   | 16   | 14,203         |                | 1,924          |
| Cash at bank and in hand                              |      | <u>236,162</u> |                | <u>217,193</u> |
|   |      | <u>250,365</u> |                | <u>219,117</u> |
| <b>Creditors: amounts falling due within one year</b> | 17   | <u>49,500</u>  |                | <u>47,167</u>  |
| <b>Net current assets</b>                             |      |                | <u>200,865</u> | <u>171,950</u> |
| <b>Total assets less current liabilities</b>          |      |                | <u>209,111</u> | <u>178,714</u> |
| <b>Net assets</b>                                     |      |                | <u>209,111</u> | <u>178,714</u> |
| <b>Funds of the charity</b>                           |      |                |                |                |
| Restricted funds                                      |      |                | 31,445         | 31,445         |
| Unrestricted funds                                    |      |                | <u>177,666</u> | <u>147,269</u> |
| <b>Total charity funds</b>                            | 18   |                | <u>209,111</u> | <u>178,714</u> |

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2022, and are signed on behalf of the board by:

Mr O Slack  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Harraby Community Centre

## Notes to the Financial Statements

### Year ended 31 March 2022

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Edgehill Road, Harraby, Carlisle, Cumbria.

#### 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 Charities Act 2011.

#### 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. 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.

##### 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.

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### 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.

##### 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

All fixed assets are initially recorded at cost.

##### 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 and Fittings                      -    25% reducing balance

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 3. Accounting policies *(continued)*

#### 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.

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. Donations and legacies

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---|----------------------------|--------------------------|--------------------------|
| <b>Grants</b>                             |                            |                          |                          |
| Grants receivable - Carlisle City Council | 1,869                      | 24,300                   | <b>26,169</b>            |
| Grants receivable - Other                 | 26,430                     | 1,053                    | <b>27,483</b>            |
| <b>Other donations and legacies</b>       |                            |                          |                          |
| Miscellaneous Income                      | 6,488                      | –                        | <b>6,488</b>             |
| Rental Income: Library                    | 3,900                      | –                        | <b>3,900</b>             |
| Rental Income: Nursery<br>Room            | 18,000                     | –                        | <b>18,000</b>            |
|   | 98,426                     | –                        | <b>98,426</b>            |
|   | <u>155,113</u>             | <u>25,353</u>            | <u><b>180,466</b></u>    |
|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
| <b>Grants</b>                             |                            |                          |                          |
| Grants receivable - Carlisle City Council | –                          | 57,045                   | 57,045                   |
| Grants receivable - Other                 | –                          | 7,400                    | 7,400                    |
| <b>Other donations and legacies</b>       |                            |                          |                          |
| Miscellaneous Income                      | 199                        | –                        | 199                      |
| Rental Income: Library                    | 3,900                      | –                        | 3,900                    |
| Rental Income: Nursery<br>Room            | 18,000                     | –                        | 18,000                   |
|   | 7,720                      | –                        | 7,720                    |
|   | <u>29,819</u>              | <u>64,445</u>            | <u>94,264</u>            |

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 5. Other trading activities

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 2,458                      | –                        | 2,458                    |
| Room Hire                            | 1,313                      | –                        | 1,313                    |
| Soft Play Income                     | 14,387                     | –                        | 14,387                   |
| Community Cafe Income                | 4,186                      | –                        | 4,186                    |
| Theatre Income: Theatre Event Income | 31,492                     | 1,000                    | 32,492                   |
|                                      | <u>53,836</u>              | <u>1,000</u>             | <u>54,836</u>            |

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Coffee Bar                           | 1,395                      | –                        | 1,395                    |
| Room Hire                            | 25,778                     | –                        | 25,778                   |
| Soft Play Income                     | 5,298                      | –                        | 5,298                    |
| Community Cafe Income                | –                          | –                        | –                        |
| Theatre Income: Theatre Event Income | 3,768                      | –                        | 3,768                    |
|                                      | <u>36,239</u>              | <u>–</u>                 | <u>36,239</u>            |

#### 6. Investment income

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | 542                        | 542                      | –                          | –                        |

#### 7. Expenditure on charitable activities by fund type

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|
| Centre        | 154,083                    | 24,300                   | 178,383                  |
| Theatre       | 20,073                     | 2,053                    | 22,126                   |
| Support costs | 4,938                      | –                        | 4,938                    |
|               | <u>179,094</u>             | <u>26,353</u>            | <u>205,447</u>           |

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|
| Centre        | 64,735                     | 57,752                   | 122,487                  |
| Theatre       | 4,405                      | –                        | 4,405                    |
| Support costs | 6,720                      | –                        | 6,720                    |
|               | <u>75,860</u>              | <u>57,752</u>            | <u>133,612</u>           |

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly | Support costs | Total funds<br>2022   | Total fund<br>2021 |
|------------------|--------------------------------------|---------------|-----------------------|--------------------|
|                  | £                                    | £             | £                     | £                  |
| Centre           | 178,383                              | –             | <b>178,383</b>        | 122,487            |
| Theatre          | 22,126                               | –             | <b>22,126</b>         | 4,405              |
| Governance costs | –                                    | 4,938         | <b>4,938</b>          | 6,720              |
|                  | <u>200,509</u>                       | <u>4,938</u>  | <u><b>205,447</b></u> | <u>133,612</u>     |

#### 9. Analysis of support costs

|                  | Support Costs | Total 2022          | Total 2021   |
|------------------|---------------|---------------------|--------------|
|                  | £             | £                   | £            |
| Governance costs | <u>6,719</u>  | <u><b>6,719</b></u> | <u>6,719</u> |

#### 10. Net income/(expenditure)

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

|                                       | 2022                | 2021         |
|---------------------------------------|---------------------|--------------|
|                                       | £                   | £            |
| Depreciation of tangible fixed assets | <u><b>2,749</b></u> | <u>2,254</u> |

#### 11. Independent examination fees

|   | 2022              | 2021       |
|---|-------------------|------------|
|   | £                 | £          |
| Fees payable to the independent examiner for:       |                   |            |
| Independent examination of the financial statements | <b>150</b>        | 150        |
| Other financial services                            | <b>150</b>        | 150        |
|   | <u><b>300</b></u> | <u>300</u> |

#### 12. Staff costs

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

|                    | 2022                 | 2021          |
|--------------------|----------------------|---------------|
|                    | £                    | £             |
| Wages and salaries | <u><b>78,501</b></u> | <u>57,752</u> |

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2022            | 2021     |
|-----------------|-----------------|----------|
|                 | No.             | No.      |
| Number of staff | <u><b>4</b></u> | <u>4</u> |

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

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 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. Transfers between funds

The centre receives grants for a number of project which are restricted in their nature.

When the expenses of these projects exceed their income, the centre transfers funds from its unrestricted funds.

#### 15. Tangible fixed assets

|                         | Fixtures and fittings<br>£ | Total<br>£           |
|-------------------------|----------------------------|----------------------|
| <b>Cost</b>             |                            |                      |
| At 1 April 2021         | 16,777                     | <b>16,777</b>        |
| Additions               | 4,231                      | <b>4,231</b>         |
| <b>At 31 March 2022</b> | <u>21,008</u>              | <u><b>21,008</b></u> |
| <b>Depreciation</b>     |                            |                      |
| At 1 April 2021         | 10,013                     | <b>10,013</b>        |
| Charge for the year     | 2,749                      | <b>2,749</b>         |
| <b>At 31 March 2022</b> | <u>12,762</u>              | <u><b>12,762</b></u> |
| <b>Carrying amount</b>  |                            |                      |
| <b>At 31 March 2022</b> | <u>8,246</u>               | <u><b>8,246</b></u>  |
| At 31 March 2021        | <u>6,764</u>               | <u>6,764</u>         |

#### 16. Debtors

|                                | 2022<br>£            | 2021<br>£    |
|--------------------------------|----------------------|--------------|
| Trade debtors                  | <b>13,783</b>        | 1,504        |
| Prepayments and accrued income | <b>420</b>           | 420          |
|                                | <u><b>14,203</b></u> | <u>1,924</u> |

#### 17. Creditors: amounts falling due within one year

|                              | 2022<br>£            | 2021<br>£     |
|------------------------------|----------------------|---------------|
| Trade creditors              | <b>49,140</b>        | 46,807        |
| Accruals and deferred income | <b>360</b>           | 360           |
|                              | <u><b>49,500</b></u> | <u>47,167</u> |

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 18. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2022<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | 147,269                 | 209,491     | (179,094)        | <u>177,666</u>           |

|               | At<br>1 April 2020<br>£ | Income<br>£ | Expenditure<br>£ | At<br>31 March 2021<br>£ |
|---------------|-------------------------|-------------|------------------|--------------------------|
| General funds | 157,071                 | 66,058      | (75,860)         | <u>147,269</u>           |

##### Restricted funds

|          | At<br>1 April 2021<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2022<br>£ |
|----------|-------------------------|---------------|------------------|--------------------------|
| Projects | 31,445                  | 26,353        | (26,353)         | <u>31,445</u>            |
| Salaries | -                       | -             | -                | <u>-</u>                 |
|          | <u>31,445</u>           | <u>26,353</u> | <u>(26,353)</u>  | <u>31,445</u>            |

|          | At<br>1 April 2020<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2021<br>£ |
|----------|-------------------------|---------------|------------------|--------------------------|
| Projects | -                       | 64,445        | (57,752)         | 6,693                    |
| Salaries | 24,752                  | -             | -                | <u>24,752</u>            |
|          | <u>24,752</u>           | <u>64,445</u> | <u>(57,752)</u>  | <u>31,445</u>            |

#### 19. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 8,246                      | -                        | <b>8,246</b>             |
| Current assets             | 218,920                    | 31,445                   | <b>250,365</b>           |
| Creditors less than 1 year | (49,500)                   | -                        | <b>(49,500)</b>          |
| <b>Net assets</b>          | <u>177,666</u>             | <u>31,445</u>            | <u>209,111</u>           |

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 6,764                      | -                        | 6,764                    |
| Current assets             | 187,672                    | 31,445                   | 219,117                  |
| Creditors less than 1 year | (47,167)                   | -                        | (47,167)                 |
| <b>Net assets</b>          | <u>147,269</u>             | <u>31,445</u>            | <u>178,714</u>           |

# **Harraby Community Centre**

## **Management Information**

**Year ended 31 March 2022**

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

**Harraby Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2022**

|   | 2022<br>£      | 2021<br>£      |
|---|----------------|----------------|
| <b>Income and endowments</b>                |                |                |
| <b>Donations and legacies</b>               |                |                |
| Grants receivable - Carlisle City Council   | 26,169         | 57,045         |
| Grants receivable - Other                   | 27,483         | 7,400          |
| Miscellaneous Income                        | 6,488          | 199            |
| Rental Income: Library                      | 3,900          | 3,900          |
| Rental Income: Nursery Room                 | 18,000         | 18,000         |
|   | <u>98,426</u>  | <u>7,720</u>   |
|   | <u>180,466</u> | <u>94,264</u>  |
| <br><b>Other trading activities</b>         |                |                |
| Coffee Bar                                  | 2,458          | 1,395          |
| Room Hire                                   | 1,313          | 25,778         |
| Soft Play Income                            | 14,387         | 5,298          |
| Community Cafe Income                       | 4,186          | -              |
| Theatre Income: Theatre Event Income        | 32,492         | 3,768          |
|   | <u>54,836</u>  | <u>36,239</u>  |
| <br><b>Investment income</b>                |                |                |
| Bank interest receivable                    | 542            | -              |
|   | <u>542</u>     | <u>-</u>       |
| <br><b>Total income</b>                     | <u>235,844</u> | <u>130,503</u> |
| <br><b>Expenditure</b>                      |                |                |
| <b>Expenditure on charitable activities</b> |                |                |
| Purchases                                   | 31,260         | 4,306          |
| Wages and salaries                          | 78,501         | 57,752         |
| Rates and water                             | 15,414         | 6,574          |
| Light and heat                              | 21,662         | 17,948         |
| Repairs and maintenance                     | 21,374         | 17,719         |
| Insurance                                   | 10,460         | 3,842          |
| Other establishment                         | 2,189          | 4,466          |
| Legal and professional fees                 | 13,707         | 8,842          |
| Telephone                                   | 1,087          | 1,818          |
| Other office costs                          | 7,044          | 8,091          |
| Depreciation                                | 2,749          | 2,254          |
|   | <u>205,447</u> | <u>133,612</u> |
| <br><b>Total expenditure</b>                | <u>205,447</u> | <u>133,612</u> |
| <br><b>Net income/(expenditure)</b>         | <u>30,397</u>  | <u>(3,109)</u> |

# Harraby Community Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| <b>Expenditure on charitable activities</b>          |                |                |
| <b>Centre</b>  |                |                |
| <b><i>Activities undertaken directly</i></b>         |                |                |
| Purchases  | 11,522         | 1,094          |
| Wages/salaries                                       | 78,501         | 57,752         |
| Rates & water  | 15,414         | 6,574          |
| Light & heat   | 21,662         | 17,948         |
| Repairs & maintenance                                | 19,456         | 16,747         |
| Insurance  | 10,346         | 3,732          |
| Legal and professional fees                          | 13,707         | 8,842          |
| Telephone  | 1,087          | 1,818          |
| Other office costs                                   | 6,688          | 7,980          |
|  | <u>178,383</u> | <u>122,487</u> |
| <b>Theatre</b>                                       |                |                |
| <b><i>Activities undertaken directly</i></b>         |                |                |
| Purchases  | 19,738         | 3,212          |
| Direct charitable activity 2 - repairs & maintenance | 1,918          | 972            |
| Insurance  | 114            | 110            |
| Other office costs                                   | 356            | 111            |
|  | <u>22,126</u>  | <u>4,405</u>   |
| <b>Governance costs</b>                              |                |                |
| Other establishment                                  | 2,189          | 4,466          |
| Depreciation   | 2,749          | 2,254          |
|  | <u>4,938</u>   | <u>6,720</u>   |
| <b>Expenditure on charitable activities</b>          | <u>205,447</u> | <u>133,612</u> |

**HARRABY COMMUNITY CENTRE**

England & Wales - Charity number 1156011

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# Accounts

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CHARITY REGISTRATION NUMBER: 1156011

**Harraby Community Centre**  
**Unaudited Financial Statements**  
**31 March 2021**

**GORDON CONSULTANCY LIMITED**

Chartered Accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Harraby Community Centre

## Financial Statements

Year ended 31 March 2021

|   | <b>Page</b> |
|---|-------------|
| Trustees' annual report   | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>4</b>    |
| Statement of financial activities                                       | <b>5</b>    |
| Statement of financial position   | <b>6</b>    |
| Notes to the financial statements                                       | <b>7</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>15</b>   |
| Notes to the detailed statement of financial activities                 | <b>16</b>   |

# Harraby Community Centre

## Trustees' Annual Report

Year ended 31 March 2021

The trustees 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** Harraby Community Centre

**Charity registration number** 1156011

**Principal office** Edgehill Road  
Harraby  
Carlisle  
Cumbria

### The trustees

Mr C Weber

Mr R Burns

Mrs A Dalton

Mrs J Ellis-Williams

Mr W Jackson

(Retired 1 April 2020)

Mrs E Jackson

Mr O Slack

Mr S Smith

Ms L Sherriff

**Company secretary** Mrs L Jackson

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

# **Harraby Community Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

### **Structure, governance and management**

Harraby Community Centre was built as a Youth Centre in 1963 and managed as a registered charity in partnership with Carlisle City Council.

To better meet the needs of the local community, a scheme to create and combine into one building a modern Community Centre and Primary School was identified and thus in 2016 the current Harraby Community Campus was opened. To ensure the structure of Harraby Community Centre was suited to meet the challenges and demands of the new Campus arrangement, it registered as a Charitable Incorporated Organisation in March 2014.

A board of Trustees now forms the management of Harraby Community Centre with responsibility for the delivery of activities, management and maintenance of the building and establishing its future strategic direction. We continue to be grateful to Carlisle City Council who support us with an annual financial grant.

Mrs Liz Jackson, Centre Manager, is responsible for the day to day management of the charity and this responsibility has been delegated by the Trustees. Mrs Jackson and the Trustees hold regular meetings to discuss the Centre's activities, performance and future plans.

### **Objectives and activities**

The Centre provides (and where appropriate in conjunction with other providers) a wide range of social, recreational and educational activities for both the local community and wider communities of the Carlisle area. All activities are to be provided on a fully inclusive basis with the objective meeting the diverse needs of the community and improving the health, well-being and general quality of life of participants.

### **Achievements and performance**

The onset & continuation of Covid-19 pandemic continued to affect our plans for the year. We continued to support the NHS & Vulnerable groups during this time by offering them a safe space to meet & supported the community with our continued service including our Fareshare service.

We will continue to follow all government guidelines & advice & are working on new ways to enable us to serve the local community with their current needs.

### **Financial review**

Having been fortunate to be in a stable financial position & having had grant money from the Government Retention Scheme we are hoping we have survived most of the covid storm. We are aware that it is not over & the need to plan our reserves carefully as the future is still uncertain, there will be more challenges ahead with new decisions to be made.

### **Plans for future periods**

The Trustees will again look carefully at how we move on from the last year. Working with other community partners & identifying the community needs & the way they are delivered will be our main aim. Uncertain times are still ahead of us & we continue to monitor our financial position very carefully.

# Harraby Community Centre

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2021**

### **Plans for future periods *(continued)***

There are numerous friends and organisations that have supported the Centre during the last 12 months and we look forward to continuing and strengthening our relationships as we move forward. In particular we wish to extend our thanks to:

- Pennine Way Primary School
- Carlisle City Council
- Greenwich Leisure Limited
- Joanne Ashbridge
- Orian
- St Aidans Nursery
- Barnardos
- Family Action Group
- Harraby Together We Can!
- Bendles solicitors
- Cumbria County Council

Mr Robert W Gordon, FCA of Gordon Consultancy Limited has been re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 31 January 2022 and signed on behalf of the board of trustees by:

Mr O Slack  
Trustee

Mrs L Jackson  
Charity Secretary

# Harraby Community Centre

## Independent Examiner's Report to the Trustees of Harraby Community Centre

Year ended 31 March 2021

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

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

# Harraby Community Centre

## Statement of Financial Activities

Year ended 31 March 2021

|   |      | Unrestricted funds | 2021<br>Restricted funds | Total funds           | 2020<br>Total funds |
|---|------|--------------------|--------------------------|-----------------------|---------------------|
|   | Note | £                  | £                        | £                     | £                   |
| <b>Income and endowments</b>                              |      |                    |                          |                       |                     |
| Donations and legacies                                    | 4    | 29,819             | 64,445                   | <b>94,264</b>         | 87,584              |
| Other trading activities                                  | 5    | 36,239             | –                        | <b>36,239</b>         | 121,852             |
| Investment income   | 6    | –                  | –                        | –                     | 1,828               |
| <b>Total income</b>                                       |      | <u>66,058</u>      | <u>64,445</u>            | <b><u>130,503</u></b> | <u>211,264</u>      |
| <b>Expenditure</b>  |      |                    |                          |                       |                     |
| Expenditure on charitable activities                      | 7,8  | 75,860             | 57,752                   | <b>133,612</b>        | 143,493             |
| <b>Total expenditure</b>                                  |      | <u>75,860</u>      | <u>57,752</u>            | <b><u>133,612</u></b> | <u>143,493</u>      |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <u>(9,802)</u>     | <u>6,693</u>             | <b><u>(3,109)</u></b> | <u>67,771</u>       |
| <b>Reconciliation of funds</b>                            |      |                    |                          |                       |                     |
| Total funds brought forward                               |      | <u>157,071</u>     | <u>24,752</u>            | <b><u>181,823</u></b> | <u>114,052</u>      |
| <b>Total funds carried forward</b>                        |      | <u>147,269</u>     | <u>31,445</u>            | <b><u>178,714</u></b> | <u>181,823</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 13 form part of these financial statements.

# Harraby Community Centre

## Statement of Financial Position

31 March 2021

|   | Note | 2021<br>£      | £              | 2020<br>£      |
|---|------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |                |
| Tangible fixed assets                                 | 15   |                | 6,764          | 6,521          |
| <b>Current assets</b>                                 |      |                |                |                |
| Debtors   | 16   | 1,924          |                | 5,930          |
| Cash at bank and in hand                              |      | <u>217,193</u> |                | <u>261,163</u> |
|   |      | 219,117        |                | 267,093        |
| <b>Creditors: amounts falling due within one year</b> | 17   | <u>47,167</u>  |                | <u>91,791</u>  |
| <b>Net current assets</b>                             |      |                | <u>171,950</u> | <u>175,302</u> |
| <b>Total assets less current liabilities</b>          |      |                | <u>178,714</u> | <u>181,823</u> |
| <b>Net assets</b>                                     |      |                | <u>178,714</u> | <u>181,823</u> |
| <b>Funds of the charity</b>                           |      |                |                |                |
| Restricted funds                                      |      |                | 31,445         | 24,752         |
| Unrestricted funds                                    |      |                | <u>147,269</u> | <u>157,071</u> |
| <b>Total charity funds</b>                            | 18   |                | <u>178,714</u> | <u>181,823</u> |

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2022, and are signed on behalf of the board by:

Mr O Slack  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Harraby Community Centre

## Notes to the Financial Statements

### Year ended 31 March 2021

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Edgehill Road, Harraby, Carlisle, Cumbria.

#### 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 Charities Act 2011.

#### 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. 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.

##### 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.

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### 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.

##### 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

All fixed assets are initially recorded at cost.

##### 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 and Fittings                      -     25% reducing balance

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### 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.

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. Donations and legacies

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£      |
|--|----------------------------|--------------------------|-------------------------------|
| <b>Grants</b>                              |                            |                          |                               |
| Grants receivable - Carlisle City Council  | –                          | 57,045                   | <b>57,045</b>                 |
| Grants receivable - Cumbria County Council | –                          | –                        | –                             |
| Grants receivable - Other                  | –                          | 7,400                    | <b>7,400</b>                  |
| <b>Other donations and legacies</b>        |                            |                          |                               |
| Miscellaneous Income                       | 199                        | –                        | <b>199</b>                    |
| Rental Income: Library                     | 3,900                      | –                        | <b>3,900</b>                  |
| Rental Income: Nursery<br>Room             | 18,000<br>7,720            | –<br>–                   | <b>18,000</b><br><b>7,720</b> |
|  | <u>29,819</u>              | <u>64,445</u>            | <u><b>94,264</b></u>          |
|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£      |
| <b>Grants</b>                              |                            |                          |                               |
| Grants receivable - Carlisle City Council  | –                          | 50,454                   | 50,454                        |
| Grants receivable - Cumbria County Council | –                          | 1,000                    | 1,000                         |
| Grants receivable - Other                  | –                          | 3,322                    | 3,322                         |
| <b>Other donations and legacies</b>        |                            |                          |                               |
| Miscellaneous Income                       | 2,948                      | –                        | 2,948                         |
| Rental Income: Library                     | 3,900                      | –                        | 3,900                         |
| Rental Income: Nursery<br>Room             | 18,000<br>7,960            | –<br>–                   | 18,000<br>7,960               |
|  | <u>32,808</u>              | <u>54,776</u>            | <u>87,584</u>                 |

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 5. Other trading activities

|                                      | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Coffee Bar                           | 1,395                      | <b>1,395</b>                      | 6,339                      | 6,339                    |
| Room Hire                            | 25,778                     | <b>25,778</b>                     | 65,356                     | 65,356                   |
| Soft Play Income                     | 5,298                      | <b>5,298</b>                      | 14,431                     | 14,431                   |
| Theatre Income: Theatre Event Income | 3,768                      | <b>3,768</b>                      | 27,980                     | 27,980                   |
| Recharges to Carlisle Sports         | –                          | –                                 | 7,746                      | 7,746                    |
|                                      | <u>36,239</u>              | <u><b>36,239</b></u>              | <u>121,852</u>             | <u>121,852</u>           |

#### 6. Investment income

|                          | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | –                          | –                                 | 1,828                      | 1,828                    |
|                          | <u>–</u>                   | <u>–</u>                          | <u>1,828</u>               | <u>1,828</u>             |

#### 7. Expenditure on charitable activities by fund type

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> |
|---------------|----------------------------|--------------------------|-----------------------------------|
| Centre        | 64,735                     | 57,752                   | <b>122,487</b>                    |
| Theatre       | 4,405                      | –                        | <b>4,405</b>                      |
| Support costs | 6,720                      | –                        | <b>6,720</b>                      |
|               | <u>75,860</u>              | <u>57,752</u>            | <u><b>133,612</b></u>             |

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|
| Centre        | 90,476                     | 30,024                   | 120,500                  |
| Theatre       | 19,572                     | –                        | 19,572                   |
| Support costs | 3,421                      | –                        | 3,421                    |
|               | <u>113,469</u>             | <u>30,024</u>            | <u>143,493</u>           |

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | <b>Total funds<br/>2021<br/>£</b> | Total fund<br>2020<br>£ |
|------------------|---|--------------------|-----------------------------------|-------------------------|
| Centre           | 122,487                                   | –                  | <b>122,487</b>                    | 120,500                 |
| Theatre          | 4,405                                     | –                  | <b>4,405</b>                      | 19,572                  |
| Governance costs | –   | 6,720              | <b>6,720</b>                      | 3,421                   |
|                  | <u>126,892</u>                            | <u>6,720</u>       | <u><b>133,612</b></u>             | <u>143,493</u>          |

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 9. Analysis of support costs

|                  | Support Costs | Total 2021   | Total 2020   |
|------------------|---------------|--------------|--------------|
|                  | £             | £            | £            |
| Governance costs | <u>6,719</u>  | <u>6,719</u> | <u>3,421</u> |

#### 10. Net (expenditure)/income

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

|                                       | 2021         | 2020         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Depreciation of tangible fixed assets | <u>2,254</u> | <u>2,174</u> |

#### 11. Independent examination fees

|   | 2021       | 2020       |
|---|------------|------------|
|   | £          | £          |
| Fees payable to the independent examiner for:       |            |            |
| Independent examination of the financial statements | 150        | 150        |
| Other financial services                            | <u>150</u> | <u>150</u> |
|   | <u>300</u> | <u>300</u> |

#### 12. Staff costs

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

|                    | 2021          | 2020          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | <u>57,752</u> | <u>76,026</u> |

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2021     | 2020     |
|-----------------|----------|----------|
|                 | No.      | No.      |
| Number of staff | <u>4</u> | <u>4</u> |

No employee received employee benefits of more than £60,000 during the year (2020: 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. Transfers between funds

The centre receives grants for a number of project which are restricted in their nature.

When the expenses of these projects exceed their income, the centre transfers funds from its unrestricted funds.

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 15. Tangible fixed assets

|                         | Fixtures and fittings<br>£ | Total<br>£           |
|-------------------------|----------------------------|----------------------|
| <b>Cost</b>             |                            |                      |
| At 1 April 2020         | 14,280                     | <b>14,280</b>        |
| Additions               | <u>2,497</u>               | <u><b>2,497</b></u>  |
| <b>At 31 March 2021</b> | <u><b>16,777</b></u>       | <u><b>16,777</b></u> |
| <b>Depreciation</b>     |                            |                      |
| At 1 April 2020         | 7,759                      | <b>7,759</b>         |
| Charge for the year     | <u>2,254</u>               | <u><b>2,254</b></u>  |
| <b>At 31 March 2021</b> | <u><b>10,013</b></u>       | <u><b>10,013</b></u> |
| <b>Carrying amount</b>  |                            |                      |
| <b>At 31 March 2021</b> | <u><b>6,764</b></u>        | <u><b>6,764</b></u>  |
| At 31 March 2020        | <u>6,521</u>               | <u>6,521</u>         |

#### 16. Debtors

|                                | 2021<br>£           | 2020<br>£    |
|--------------------------------|---------------------|--------------|
| Trade debtors                  | <b>1,504</b>        | 5,720        |
| Prepayments and accrued income | <u>420</u>          | <u>210</u>   |
|                                | <u><b>1,924</b></u> | <u>5,930</u> |

#### 17. Creditors: amounts falling due within one year

|                              | 2021<br>£            | 2020<br>£     |
|------------------------------|----------------------|---------------|
| Trade creditors              | <b>46,807</b>        | 91,431        |
| Accruals and deferred income | <u>360</u>           | <u>360</u>    |
|                              | <u><b>47,167</b></u> | <u>91,791</u> |

#### 18. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2020<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2021<br>£ |
|---------------|-------------------------|---------------|------------------|--------------------------|
| General funds | <u>157,071</u>          | <u>66,058</u> | <u>(75,860)</u>  | <u><b>147,269</b></u>    |

|               | At<br>1 April 2019<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 March 2020<br>£ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>114,052</u>          | <u>156,488</u> | <u>(113,469)</u> | <u>157,071</u>           |

# Harraby Community Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

|          | At<br>1 April 2020<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2021<br>£ |
|----------|-------------------------|---------------|------------------|--------------------------|
| Projects | –                       | 64,445        | (57,752)         | <b>6,693</b>             |
| Salaries | 24,752                  | –             | –                | <b>24,752</b>            |
|          | <u>24,752</u>           | <u>64,445</u> | <u>(57,752)</u>  | <u><b>31,445</b></u>     |

|          | At<br>1 April 2019<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2020<br>£ |
|----------|-------------------------|---------------|------------------|--------------------------|
| Projects | –                       | 54,776        | (30,024)         | 24,752                   |
| Salaries | –                       | –             | –                | –                        |
|          | <u>–</u>                | <u>54,776</u> | <u>(30,024)</u>  | <u>24,752</u>            |

#### 19. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 6,764                      | –                        | <b>6,764</b>             |
| Current assets             | 187,672                    | 31,445                   | <b>219,117</b>           |
| Creditors less than 1 year | (47,167)                   | –                        | <b>(47,167)</b>          |
| <b>Net assets</b>          | <u>147,269</u>             | <u>31,445</u>            | <u><b>178,714</b></u>    |

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 6,521                      | –                        | 6,521                    |
| Current assets             | 242,341                    | 24,752                   | 267,093                  |
| Creditors less than 1 year | (91,791)                   | –                        | (91,791)                 |
| <b>Net assets</b>          | <u>157,071</u>             | <u>24,752</u>            | <u>181,823</u>           |

# **Harraby Community Centre**

## **Management Information**

**Year ended 31 March 2021**

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

**Harraby Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

|   | 2021<br>£      | 2020<br>£      |
|---|----------------|----------------|
| <b>Income and endowments</b>                |                |                |
| <b>Donations and legacies</b>               |                |                |
| Grants receivable - Carlisle City Council   | 57,045         | 50,454         |
| Grants receivable - Cumbria County Council  | -              | 1,000          |
| Grants receivable - Other                   | 7,400          | 3,322          |
| Miscellaneous Income                        | 199            | 2,948          |
| Rental Income: Library                      | 3,900          | 3,900          |
| Rental Income: Nursery Room                 | 18,000         | 18,000         |
|   | 7,720          | 7,960          |
|   | <u>94,264</u>  | <u>87,584</u>  |
| <b>Other trading activities</b>             |                |                |
| Coffee Bar                                  | 1,395          | 6,339          |
| Room Hire                                   | 25,778         | 65,356         |
| Soft Play Income                            | 5,298          | 14,431         |
| Theatre Income: Theatre Event Income        | 3,768          | 27,980         |
| Recharges to Carlisle Sports                | -              | 7,746          |
|   | <u>36,239</u>  | <u>121,852</u> |
| <b>Investment income</b>                    |                |                |
| Bank interest receivable                    | -              | 1,828          |
|   | <u>-</u>       | <u>1,828</u>   |
| <b>Total income</b>                         | <u>130,503</u> | <u>211,264</u> |
| <b>Expenditure</b>                          |                |                |
| <b>Expenditure on charitable activities</b> |                |                |
| Purchases                                   | 4,306          | 25,089         |
| Wages and salaries                          | 57,752         | 76,026         |
| Rates and water                             | 6,574          | 1,804          |
| Light and heat                              | 17,948         | 9,210          |
| Repairs and maintenance                     | 17,719         | 2,031          |
| Insurance                                   | 3,842          | 4,371          |
| Other establishment                         | 4,466          | 1,247          |
| Legal and professional fees                 | 8,842          | 15,554         |
| Telephone                                   | 1,818          | (4,389)        |
| Other office costs                          | 8,091          | 10,376         |
| Depreciation                                | 2,254          | 2,174          |
|   | <u>133,612</u> | <u>143,493</u> |
| <b>Total expenditure</b>                    | <u>133,612</u> | <u>143,493</u> |
| <b>Net (expenditure)/income</b>             | <u>(3,109)</u> | <u>67,771</u>  |

# Harraby Community Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

|  | 2021<br>£             | 2020<br>£             |
|--|-----------------------|-----------------------|
| <b>Expenditure on charitable activities</b>          |                       |                       |
| <b>Centre</b>  |                       |                       |
| <b><i>Activities undertaken directly</i></b>         |                       |                       |
| Purchases  | 1,094                 | 5,951                 |
| Wages/salaries                                       | 57,752                | 76,026                |
| Rates & water  | 6,574                 | 1,804                 |
| Light & heat   | 17,948                | 9,210                 |
| Repairs & maintenance                                | 16,747                | 2,031                 |
| Insurance  | 3,732                 | 4,217                 |
| Legal and professional fees                          | 8,842                 | 15,554                |
| Telephone  | 1,818                 | (4,389)               |
| Other office costs                                   | 7,980                 | 10,096                |
|  | <u>122,487</u>        | <u>120,500</u>        |
| <b>Theatre</b>                                       |                       |                       |
| <b><i>Activities undertaken directly</i></b>         |                       |                       |
| Purchases  | 3,212                 | 19,138                |
| Direct charitable activity 2 - repairs & maintenance | 972                   | -                     |
| Insurance  | 110                   | 154                   |
| Other office costs                                   | 111                   | 280                   |
|  | <u>4,405</u>          | <u>19,572</u>         |
| <b>Governance costs</b>                              |                       |                       |
| Other establishment                                  | 4,466                 | 1,247                 |
| Depreciation   | 2,254                 | 2,174                 |
|  | <u>6,720</u>          | <u>3,421</u>          |
| <b>Expenditure on charitable activities</b>          | <u><u>133,612</u></u> | <u><u>143,493</u></u> |