

**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**

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# **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 Restricted funds	Total funds	2020 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		157,071	24,752	<b>181,823</b>	114,052
<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 £	£	2020 £
<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 Funds £	Restricted Funds £	Total Funds 2021 £
<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 Room	18,000 7,720	— —	<b>18,000 7,720</b>
	<u>29,819</u>	<u>64,445</u>	<u><b>94,264</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<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 Room	18,000 7,960	— —	18,000 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 Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
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 Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £
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 Funds £	Restricted Funds £	Total Funds 2020 £
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 undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
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 £	Total £
<b>Cost</b>		
At 1 April 2020	14,280	<b>14,280</b>
Additions	2,497	<b>2,497</b>
<b>At 31 March 2021</b>	<b>16,777</b>	<b>16,777</b>
<b>Depreciation</b>		
At 1 April 2020	7,759	<b>7,759</b>
Charge for the year	2,254	<b>2,254</b>
<b>At 31 March 2021</b>	<b>10,013</b>	<b>10,013</b>
<b>Carrying amount</b>		
<b>At 31 March 2021</b>	<b>6,764</b>	<b>6,764</b>
At 31 March 2020	6,521	6,521

### 16. Debtors

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

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

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

### 18. Analysis of charitable funds

#### Unrestricted funds

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

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	114,052	156,488	(113,469)	157,071

# Harraby Community Centre

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

### Year ended 31 March 2021

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

##### Restricted funds

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

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £
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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
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 £	2020 £
<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 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<i><b>Activities undertaken directly</b></i>		
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>		
<i><b>Activities undertaken directly</b></i>		
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>