

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

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

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

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	155,113	25,353	180,466	94,264
Other trading activities	5	53,836	1,000	54,836	36,239
Investment income	6	542	—	542	—
Total income		<u>209,491</u>	<u>26,353</u>	<u>235,844</u>	<u>130,503</u>
Expenditure					
Expenditure on charitable activities	7,8	179,094	26,353	205,447	133,612
Total expenditure		<u>179,094</u>	<u>26,353</u>	<u>205,447</u>	<u>133,612</u>
Net income/(expenditure) and net movement in funds		<u>30,397</u>	<u>—</u>	<u>30,397</u>	<u>(3,109)</u>
Reconciliation of funds					
Total funds brought forward		147,269	31,445	178,714	181,823
Total funds carried forward		<u>177,666</u>	<u>31,445</u>	<u>209,111</u>	<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 £	£	2021 £
Fixed assets				
Tangible fixed assets	15		8,246	6,764
Current assets				
Debtors	16	14,203		1,924
Cash at bank and in hand		<u>236,162</u>		<u>217,193</u>
		250,365		219,117
Creditors: amounts falling due within one year	17	<u>49,500</u>		<u>47,167</u>
Net current assets			<u>200,865</u>	<u>171,950</u>
Total assets less current liabilities			<u>209,111</u>	<u>178,714</u>
Net assets			<u>209,111</u>	<u>178,714</u>
Funds of the charity				
Restricted funds			31,445	31,445
Unrestricted funds			<u>177,666</u>	<u>147,269</u>
Total charity funds	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 Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable - Carlisle City Council	1,869	24,300	26,169
Grants receivable - Other	26,430	1,053	27,483
Other donations and legacies			
Miscellaneous Income	6,488	—	6,488
Rental Income: Library	3,900	—	3,900
Rental Income: Nursery Room	18,000 98,426	— —	18,000 98,426
	<u>155,113</u>	<u>25,353</u>	<u>180,466</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable - Carlisle City Council	—	57,045	57,045
Grants receivable - Other	—	7,400	7,400
Other donations and legacies			
Miscellaneous Income	199	—	199
Rental Income: Library	3,900	—	3,900
Rental Income: Nursery Room	18,000 7,720	— —	18,000 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 Funds £	Restricted Funds £	Total Funds 2022 £
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 Funds £	Restricted Funds £	Total Funds 2021 £
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 Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>542</u>	<u>542</u>	<u>—</u>	<u>—</u>

7. Expenditure on charitable activities by fund type

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

9. Analysis of support costs

	Support Costs £	Total 2022 £	Total 2021 £
Governance costs	<u>6,719</u>	<u>6,719</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>2,749</u>	<u>2,254</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	150	150
Other financial services	150	150
	<u>300</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>78,501</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 No.	2021 No.
Number of staff	<u>4</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 £	Total £
Cost		
At 1 April 2021	16,777	16,777
Additions	4,231	4,231
At 31 March 2022	21,008	21,008
Depreciation		
At 1 April 2021	10,013	10,013
Charge for the year	2,749	2,749
At 31 March 2022	12,762	12,762
Carrying amount		
At 31 March 2022	8,246	8,246
At 31 March 2021	6,764	6,764

16. Debtors

	2022 £	2021 £
Trade debtors	13,783	1,504
Prepayments and accrued income	420	420
	14,203	1,924

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	49,140	46,807
Accruals and deferred income	360	360
	49,500	47,167

Harraby Community Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Projects	31,445	26,353	(26,353)	31,445
Salaries	—	—	—	—
	31,445	26,353	(26,353)	31,445

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Projects	—	64,445	(57,752)	6,693
Salaries	24,752	—	—	24,752
	24,752	64,445	(57,752)	31,445

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,246	—	8,246
Current assets	218,920	31,445	250,365
Creditors less than 1 year	(49,500)	—	(49,500)
Net assets	177,666	31,445	209,111

	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)
Net assets	147,269	31,445	178,714

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 £	2021 £
Income and endowments		
Donations and legacies		
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>
	180,466	94,264
Other trading activities		
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	<u>32,492</u>	<u>3,768</u>
	54,836	36,239
Investment income		
Bank interest receivable	<u>542</u>	<u>—</u>
Total income	<u>235,844</u>	<u>130,503</u>
Expenditure		
Expenditure on charitable activities		
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	<u>2,749</u>	<u>2,254</u>
	205,447	133,612
Total expenditure	<u>205,447</u>	<u>133,612</u>
Net income/(expenditure)	<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 £	2021 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
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>
Theatre		
<i>Activities undertaken directly</i>		
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>
Governance costs		
Other establishment	2,189	4,466
Depreciation	2,749	2,254
	<u>4,938</u>	<u>6,720</u>
Expenditure on charitable activities	<u>205,447</u>	<u>133,612</u>