

# THE BELAH CENTRE

England & Wales · Charity number 1157033

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-05-13

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

## Contact

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**Address** Belah Community Centre  
Briar Bank  
Carlisle  
CA3 9SR

**Phone** 01228548748

**Email** [Stuart.Watson@carlisle.gov.uk](mailto:Stuart.Watson@carlisle.gov.uk)

**Website** [www.belahcommunitycentre.org.uk](http://www.belahcommunitycentre.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 BELAH 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.

**Activities:** Nursery, sports activities and community focussed activities for the Belah Ward

## 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

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,008	£63,661	-	-
2024-03-31	£35,342	£71,047	-	-
2023-03-31	£58,402	£57,045	-	-
2022-03-31	£44,255	£53,956	-	-
2021-03-31	£58,566	£51,050	-	-

## Trustees

Name	Role	Appointed
CATHERINE INGLIS		2014-02-28
DAVID MORTON		2014-02-28
GARETH ELLIS		2014-02-28
JANICE HARRISON		2014-02-28
MRS LESLEY WILSON		2014-02-28
Nicolle Baker		2017-05-11
PATRICIA MARY VASEY		2014-02-28
STEVEN BOWDITCH		2014-02-28

**THE BELAH CENTRE**

England & Wales - Charity number 1157033

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# Accounts

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# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2025**

The trustees, who are also 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.

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

N Baker  
H Davidson  
G Ellis  
C Graham  
A Inglis  
D Morton  
K Townsend  
S Watson  
L Wilson

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Centre operates under a Management Committee of 4 management trustees (3 of whom are Ward Councillors and 1 a County Councillor).

### **OBJECTIVES AND ACTIVITIES**

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life. To maintain and manage the establishment of a Community Centre. To promote other charitable purposes.

### **ACHIEVEMENTS AND PERFORMANCE**

We secured funding for the majority of the following projects:

The Centre had a very productive year with user numbers very positive.

### **FINANCIAL REVIEW**

The results from the financial year are regarded as satisfactory.

# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 MARCH 2025**

#### **PLANS FOR FUTURE PERIODS**

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

Mr R W Gordon, FCA has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees

03 January 2026

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
BELAH COMMUNITY CENTRE**

**YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 set out on page 1 to 3.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2025**

Mr R W Gordon, FCA  
Independent examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
CA6 5TN

03 January 2026



Charity Name Belah Community Centre	No (if any) 107233
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## Receipts and payments accounts

**CC16a**

<b>For the period from</b>	<b>Period start date</b> 1-Apr-24	<b>To</b>	<b>Period end date</b> 31-Mar-25
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Grants	12,653	-	-	12,653	11,119
Donations	100	-	-	100	-
Interest	936	-	-	936	25
Sunbed	-	-	-	-	-
Lettings - General	28,319	-	-	28,319	24,198
Football	-	-	-	-	-
Memberships	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Baby Clinic	-	-	-	-	-
Consumables	-	-	-	-	-
Tuck Shop	-	-	-	-	-
Fees	-	-	-	-	-
Milk refund	-	-	-	-	-
Fundraising	-	-	-	-	-
IL 16	-	-	-	-	-
IL 17	-	-	-	-	-
IL 18	-	-	-	-	-
IL 19	-	-	-	-	-
IL 20	-	-	-	-	-
IL 21	-	-	-	-	-
IL 22	-	-	-	-	-
IL 23	-	-	-	-	-
IL 24	-	-	-	-	-
IL 25	-	-	-	-	-
<b>Sub total</b>	42,008	-	-	42,008	35,342
<b>A2 Asset and investment sales, etc.</b>	-	-	-	-	-
<b>Total receipts</b>	42,008	-	-	42,008	35,342



Charity Name <b>Belah Community Centre</b>		No (if any) 107233
<b>Receipts and payments accounts</b>		
For the period from	Period start date 1-Apr-24	To 31-Mar-25

CC16a

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A3 Payments</b>					
Wages	38,972	-	-	38,972	37,884
Bank Charges	9	-	-	9	-
Utilities	5,689	-	-	5,689	8,452
Office Supplies / Admin	3,010	-	-	3,010	553
Phone/Internet	3,692	-	-	3,692	2,883
Sunbed	-	-	-	-	-
Cleaning / Refuse	3,448	-	-	3,448	3,221
Alarm / Insurance	3,929	-	-	3,929	3,750
Miscellaneous	560	-	-	560	2,689
Petty Cash	-	-	-	-	-
Advertising	359	-	-	359	-
Youth Club	-	-	-	-	-
Consumables	-	-	-	-	-
WEA Creche Course	-	-	-	-	-
Licenses	726	-	-	726	686
Maintenance	582	-	-	582	10,340
Rent	-	-	-	-	-
Expenses - Staff/Volunteers	300	-	-	300	300
Refurbishment	-	-	-	-	-
Accountancy	-	-	-	-	288
Training	2,386	-	-	2,386	-
PL 22	-	-	-	-	-
PL 23	-	-	-	-	-
PL 24	-	-	-	-	-
PL 25	-	-	-	-	-
<b>Sub total</b>	<b>63,661</b>	<b>-</b>	<b>-</b>	<b>63,661</b>	<b>71,046</b>
<b>A4 Asset and investment purchases, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>63,661</b>	<b>-</b>	<b>-</b>	<b>63,661</b>	<b>71,046</b>
<b>Net of receipts/(payments)</b>	<b>- 21,653</b>	<b>-</b>	<b>-</b>	<b>- 21,653</b>	<b>- 35,704</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>62,085</b>	<b>-</b>	<b>-</b>	<b>62,085</b>	<b>97,789</b>
<b>Cash funds this year end</b>	<b>40,432</b>	<b>-</b>	<b>-</b>	<b>40,432</b>	<b>62,085</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Current Account	891	-	-
	Wages Account	24,095	-	-
	30 Day Deposit	15,446	-	-
	<b>Total cash funds</b>	<b>40,432</b>	<b>-</b>	<b>-</b>

(agree balances with receipts and payments account(s))

OK OK OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

# BELAH COMMUNITY CENTRE

## Independent Examiners Report to the Trustees of Belah Community Centre

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025, which are set out on pages 1-3.

*This report is made solely to the charity's trustees, as a body, in accordance with s43 of the Charities Act 1993 (for a charity in England and Wales)*

### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ Examine the accounts (under section 43 (3)(a) of the 1993 Act);
- ♦ To follow the procedures laid down in the General Directions given by the Charity Commissioners under s43 (7)(b) of the Act; and
- ♦ To state whether particular matters have come to my attention.

### Basis of independent examiners report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in audit and consequently, I do not express an audit opinion on the view given by the accounts.

### Independent examiners statement

In connection with my examination, *no matter has come to my attention:*

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- ♦ to keep accounting records in accordance with s41 of the Act; and
- ♦ to prepare accounts which accord with accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Mr. Robert W. Gordon FCA, ATT, FMAAT  
Briar Lea House, Brampton Road,  
Longtown, Carlisle, CA6 5TN

Date: 03 January 2026

**THE BELAH CENTRE**

England & Wales - Charity number 1157033

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# Accounts

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# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2024**

The trustees, who are also 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.

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

N Baker  
H Davidson  
G Ellis  
C Graham  
A Inglis  
D Morton  
K Townsend  
S Watson  
L Wilson

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Centre operates under a Management Committee of 4 management trustees (3 of whom are Ward Councillors and 1 a County Councillor).

### **OBJECTIVES AND ACTIVITIES**

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life. To maintain and manage the establishment of a Community Centre. To promote other charitable purposes.

### **ACHIEVEMENTS AND PERFORMANCE**

We secured funding for the majority of the following projects:

The Centre had a very productive year with user numbers very positive.

### **FINANCIAL REVIEW**

The results from the financial year are regarded as satisfactory.

# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 MARCH 2024**

#### **PLANS FOR FUTURE PERIODS**

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

Mr R W Gordon, FCA has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees

03 January 2025

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
BELAH COMMUNITY CENTRE**

**YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024 set out on page 1 to 3.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2024**

Mr R W Gordon, FCA  
Independent examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
CA6 5TN

03 January 2025



Charity Name: Belah Community Centre No of 2013 107233

**Receipts and payments accounts**

CC16a

For the period from 1-Apr-23 To 31-Mar-24

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Grants	11,119	-	-	11,119	33,976
Donations	-	-	-	-	-
Interest	25	-	-	25	570
Sunbed	-	-	-	-	-
Lettings - General	24,199	-	-	24,199	22,631
Football	-	-	-	-	-
Memberships	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Baby Clinic	-	-	-	-	-
Consumables	-	-	-	-	-
Tuck Shop	-	-	-	-	-
Fees	-	-	-	-	-
Milk refund	-	-	-	-	-
Fundraising	-	-	-	-	-
Youth Club	-	-	-	-	1,225
IL 17	-	-	-	-	-
IL 18	-	-	-	-	-
IL 19	-	-	-	-	-
IL 20	-	-	-	-	-
IL 21	-	-	-	-	-
IL 22	-	-	-	-	-
IL 23	-	-	-	-	-
IL 24	-	-	-	-	-
IL 25	-	-	-	-	-
<b>Sub total</b>	<b>35,342</b>	<b>-</b>	<b>-</b>	<b>35,342</b>	<b>58,402</b>
<b>A2 Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>35,342</b>	<b>-</b>	<b>-</b>	<b>35,342</b>	<b>58,402</b>



Charity Name: Belah Community Centre No of 2013 107233

**Receipts and payments accounts**

CC16a

For the period from 1-Apr-23 To 31-Mar-24

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A3 Payments</b>					
Wages	37,883	-	-	37,883	34,662
Bank Charges	-	-	-	-	10
Utilities	8,452	-	-	8,452	4,795
Office Supplies / Admin	553	-	-	553	751
Phone/Internet	2,883	-	-	2,883	1,280
Sunbed	-	-	-	-	-
Cleaning / Refuse	3,221	-	-	3,221	3,210
Alarm / Insurance	3,750	-	-	3,750	4,264
Miscellaneous	2,689	-	-	2,689	3,407
Petty Cash	-	-	-	-	400
Advertising	-	-	-	-	509
Youth Club	-	-	-	-	980
Consumables	-	-	-	-	-
WEA Creche Course	-	-	-	-	-
Licenses	686	-	-	686	769
Maintenance	10,340	-	-	10,340	1,357
Rent	-	-	-	-	-

Expenses - Staff/Volunteers	300	-	-	300	362
Refurbishment	-	-	-	-	-
Accountancy	288	-	-	288	288
PL 21	-	-	-	-	-
PL 22	-	-	-	-	-
PL 23	-	-	-	-	-
PL 24	-	-	-	-	-
PL 25	-	-	-	-	-
<b>Sub total</b>	<b>71,047</b>	<b>-</b>	<b>-</b>	<b>71,047</b>	<b>57,044</b>
A4 Asset and investment purchases, etc.	-	-	-	-	-
<b>Total payments</b>	<b>71,047</b>	<b>-</b>	<b>-</b>	<b>71,047</b>	<b>57,044</b>
<b>Net of receipts/(payments)</b>	<b>- 35,704</b>	<b>-</b>	<b>-</b>	<b>- 35,704</b>	<b>1,358</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	97,789	-	-	97,789	96,431
<b>Cash funds this year end</b>	<b>62,085</b>	<b>-</b>	<b>-</b>	<b>62,085</b>	<b>97,789</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		62,085	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>62,085</b>	<b>-</b>	<b>-</b>
<small>(agree balances with receipts and payments account(s))</small>				
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>				
<b>B4 Assets retained for the charity's own use</b>				
<b>B5 Liabilities</b>				
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

# BELAH COMMUNITY CENTRE

## Independent Examiners Report to the Trustees of Belah Community Centre

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024, which are set out on pages 1-3.

*This report is made solely to the charity's trustees, as a body, in accordance with s43 of the Charities Act 1993 (for a charity in England and Wales)*

### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ Examine the accounts (under section 43 (3)(a) of the 1993 Act);
- ♦ To follow the procedures laid down in the General Directions given by the Charity Commissioners under s43 (7)(b) of the Act; and
- ♦ To state whether particular matters have come to my attention.

### Basis of independent examiners report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in audit and consequently, I do not express an audit opinion on the view given by the accounts.

### Independent examiners statement

In connection with my examination, *no matter has come to my attention:*

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- ♦ to keep accounting records in accordance with s41 of the Act; and
- ♦ to prepare accounts which accord with accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Mr. Robert W. Gordon FCA, ATT, FMAAT  
Briar Lea House, Brampton Road,  
Longtown, Carlisle, CA6 5TN

Date: 03 January 2025

**THE BELAH CENTRE**

England & Wales - Charity number 1157033

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# Accounts

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# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2023**

The trustees, who are also 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.

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

N Baker  
H Davidson  
G Ellis  
C Graham  
A Inglis  
D Morton  
K Townsend  
S Watson  
L Wilson

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Centre operates under a Management Committee of 4 management trustees (3 of whom are Ward Councillors and 1 a County Councillor).

### **OBJECTIVES AND ACTIVITIES**

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life. To maintain and manage the establishment of a Community Centre. To promote other charitable purposes.

### **ACHIEVEMENTS AND PERFORMANCE**

We secured funding for the majority of the following projects:

The Centre had a very productive year with user numbers very positive.

### **FINANCIAL REVIEW**

The results from the financial year are regarded as satisfactory.

# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 MARCH 2023**

#### **PLANS FOR FUTURE PERIODS**

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

Mr R W Gordon, FCA has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees

03 January 2024

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
BELAH COMMUNITY CENTRE**

**YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023 set out on page 1 to 3.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2023**

Mr R W Gordon, FCA  
Independent examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
CA6 5TN

03 January 2024



Charity Name Belah Community Centre	No (if any) 107233
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### Receipts and payments accounts

CC16a

For the period from	Period start date 1-Apr-15	To	Period end date 31-Mar-16
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#### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Grants	9,220	24,756		33,976	24,300
Donations	-	-		-	-
Interest	570	-		570	145
Sunbed	-	-		-	-
Lettings - Playgroup	-	-		-	-
Lettings - General	22,631	-		22,631	19,810
Football	-	-		-	-
Memberships	-	-		-	-
Miscellaneous	-	-		-	-
Baby Clinic	-	-		-	-
Consumables	-	-		-	-
Tuck Shop	-	-		-	-
Fees	-	-		-	-
Milk refund	-	-		-	-
Fundraising	-	-		-	-
Youth Club	1,225	-		1,225	-
IL 17	-	-		-	-
IL 18	-	-		-	-
IL 19	-	-		-	-
IL 20	-	-		-	-
IL 21	-	-		-	-
IL 22	-	-		-	-
IL 23	-	-		-	-
IL 24	-	-		-	-
IL 25	-	-		-	-
<b>Sub total</b>	<b>33,646</b>	<b>24,756</b>	<b>-</b>	<b>58,402</b>	<b>44,255</b>
<b>A2 Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>33,646</b>	<b>24,756</b>	<b>-</b>	<b>58,402</b>	<b>44,255</b>



Charity Name Belah Community Centre	No (if any) 107233
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### Receipts and payments accounts

CC16a

For the period from	Period start date 1-Apr-15	To	Period end date 31-Mar-16
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#### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A3 Payments</b>					
Wages	-	34,662	-	34,662	29,343
Bank Charges	10	-	-	10	-
Utilities	4,795	-	-	4,795	2,961
Office Supplies / Admin	751	-	-	751	480
Phone/Internet	1,280	-	-	1,280	1,721
Sunbed	-	-	-	-	-
Cleaning / Refuse	3,210	-	-	3,210	4,962
Alarm / Insurance	4,264	-	-	4,264	4,361
Miscellaneous	3,407	-	-	3,407	6,126
Petty Cash	400	-	-	400	-
Advertising	509	-	-	509	-
Youth Club	980	-	-	980	1,834
Consumables	-	-	-	-	-
WEA Creche Course	-	-	-	-	-
Licenses	769	-	-	769	383
Maintenance	1,357	-	-	1,357	1,345



# BELAH COMMUNITY CENTRE

## Independent Examiners Report to the Trustees of Belah Community Centre

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023, which are set out on pages 1-3.

*This report is made solely to the charity's trustees, as a body, in accordance with s43 of the Charities Act 1993 (for a charity in England and Wales)*

### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ Examine the accounts (under section 43 (3)(a) of the 1993 Act);
- ♦ To follow the procedures laid down in the General Directions given by the Charity Commissioners under s43 (7)(b) of the Act; and
- ♦ To state whether particular matters have come to my attention.

### Basis of independent examiners report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in audit and consequently, I do not express an audit opinion on the view given by the accounts.

### Independent examiners statement

In connection with my examination, *no matter has come to my attention:*

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- ♦ to keep accounting records in accordance with s41 of the Act; and
- ♦ to prepare accounts which accord with accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Mr. Robert W. Gordon FCA, ATT, FMAAT  
Briar Lea House, Brampton Road,  
Longtown, Carlisle, CA6 5TN

Date: 03 January 2024

**THE BELAH CENTRE**

England & Wales - Charity number 1157033

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# Accounts

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# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2022**

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

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

N Baker  
H Davidson  
G Ellis  
C Graham  
A Inglis  
D Morton  
K Townsend  
S Watson  
L Wilson

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Centre operates under a Management Committee of 4 management trustees (3 of whom are Ward Councillors and 1 a County Councillor).

### **OBJECTIVES AND ACTIVITIES**

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life. To maintain and manage the establishment of a Community Centre. To promote other charitable purposes.

### **ACHIEVEMENTS AND PERFORMANCE**

We secured funding for the majority of the following projects:

The Centre had a very productive year with user numbers very positive.

### **FINANCIAL REVIEW**

The results from the financial year are regarded as satisfactory.

# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 MARCH 2022**

#### **PLANS FOR FUTURE PERIODS**

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

Mr R W Gordon, FCA has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees

03 January 2023

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
BELAH COMMUNITY CENTRE**

**YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity for the year ended 31 March 2022 set out on page 1 to 3.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2022**

Mr R W Gordon, FCA  
Independent examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
CA6 5TN

03 January 2023



Charity Name Belah Community Centre	No (if any) 1157033
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### Receipts and payments accounts

CC16a

For the period from	Period start date 1-Apr-21	To	Period end date 31-Mar-22
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#### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Grants	10,592	13,708		24,300	37,626
Donations	-	-		-	-
Interest	145	-		145	175
Sunbed	-	-		-	-
Lettings - Playgroup	-	-		-	-
Lettings - General	19,810	-		19,810	6,755
Football	-	-		-	-
Memberships	-	-		-	-
Miscellaneous	-	-		-	-
Baby Clinic	-	-		-	-
Consumables	-	-		-	-
Tuck Shop	-	-		-	-
Fees	-	-		-	-
Milk refund	-	-		-	-
Fundraising	-	-		-	-
IL 16	-	-		-	-
IL 17	-	-		-	-
IL 18	-	-		-	-
IL 19	-	-		-	-
IL 20	-	-		-	-
IL 21	-	-		-	-
IL 22	-	-		-	-
IL 23	-	-		-	-
IL 24	-	-		-	-
IL 25	-	-		-	-
<b>Sub total</b>	<b>30,547</b>	<b>13,708</b>	<b>-</b>	<b>44,255</b>	<b>44,556</b>
<b>A2 Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>30,547</b>	<b>13,708</b>	<b>-</b>	<b>44,255</b>	<b>44,556</b>



Charity Name Belah Community Centre	No (if any) 1157033
----------------------------------------	------------------------

### Receipts and payments accounts

CC16a

For the period from	Period start date 1-Apr-21	To	Period end date 31-Mar-22
---------------------	-------------------------------	----	------------------------------

#### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A3 Payments</b>					
Wages	-	29,343	-	29,343	29,299
Bank Charges	-	-	-	-	-
Utilities	2,961	-	-	2,961	3,477
Office Supplies / Admin	480	-	-	480	500
Phone/Internet	1,721	-	-	1,721	688
Sunbed	-	-	-	-	-
Cleaning / Refuse	4,962	-	-	4,962	4,144
Alarm / Insurance	4,361	-	-	4,361	4,508
Miscellaneous	6,126	-	-	6,126	802
Petty Cash	-	-	-	-	-
Advertising	-	-	-	-	-
Youth Club	1,834	-	-	1,834	1,960
Consumables	-	-	-	-	-
WEA Creche Course	-	-	-	-	-
Licenses	383	-	-	383	450
Maintenance	1,345	-	-	1,345	848



# BELAH COMMUNITY CENTRE

## Independent Examiners Report to the Trustees of Belah Community Centre

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2022, which are set out on pages 1-3.

*This report is made solely to the charity's trustees, as a body, in accordance with s43 of the Charities Act 1993 (for a charity in England and Wales)*

### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ Examine the accounts (under section 43 (3)(a) of the 1993 Act);
- ♦ To follow the procedures laid down in the General Directions given by the Charity Commissioners under s43 (7)(b) of the Act; and
- ♦ To state whether particular matters have come to my attention.

### Basis of independent examiners report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in audit and consequently, I do not express an audit opinion on the view given by the accounts.

### Independent examiners statement

In connection with my examination, *no matter has come to my attention:*

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- ♦ to keep accounting records in accordance with s41 of the Act; and
- ♦ to prepare accounts which accord with accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Mr. Robert W. Gordon FCA, ATT, FMAAT  
Briar Lea House, Brampton Road,  
Longtown, Carlisle, CA6 5TN

Date: 03 January 2023

**THE BELAH CENTRE**

England & Wales - Charity number 1157033

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# Accounts

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# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2021**

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

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

N Baker  
H Davidson  
G Ellis  
C Graham  
A Inglis  
D Morton  
K Townsend  
S Watson  
L Wilson

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Centre operates under a Management Committee of 4 management trustees (3 of whom are Ward Councillors and 1 a County Councillor).

### **OBJECTIVES AND ACTIVITIES**

The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life. To maintain and manage the establishment of a Community Centre. To promote other charitable purposes.

### **ACHIEVEMENTS AND PERFORMANCE**

We secured funding for the majority of the following projects:

The Centre had a very productive year with user numbers very positive.

### **FINANCIAL REVIEW**

The results from the financial year are regarded as satisfactory.

# **BELAH COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2021**

### **PLANS FOR FUTURE PERIODS**

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **INDEPENDENT EXAMINER**

Mr R W Gordon, FCA has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees

25 January 2022

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
BELAH COMMUNITY CENTRE**

**YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 set out on page 1 to 3.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**BELAH COMMUNITY CENTRE  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2021**

Mr R W Gordon, FCA  
Independent examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
CA6 5TN

25 January 2022



Charity Name Belah Community Centre	No (if any) 1157033
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### Receipts and payments accounts

CC16a

For the period from	Period start date 1-Apr-20	To	Period end date 31-Mar-21
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#### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Grants	21,518	16,108		37,625	28,218
Donations	-	-		-	-
Interest	175	-		175	628
Sunbed	-	-		-	
Lettings - Playgroup	-	-		-	
Lettings - General	6,755	-		6,755	29,720
Football	-	-		-	
Memberships	-	-		-	
Miscellaneous	-	-		-	
Baby Clinic	-	-		-	
Consumables	-	-		-	
Tuck Shop	-	-		-	
Fees	-	-		-	
Milk refund	-	-		-	
Fundraising	-	-		-	
IL 16	-	-		-	
IL 17	-	-		-	
IL 18	-	-		-	
IL 19	-	-		-	
IL 20	-	-		-	
IL 21	-	-		-	
IL 22	-	-		-	
IL 23	-	-		-	
IL 24	-	-		-	
IL 25	-	-		-	
<b>Sub total</b>	<b>28,448</b>	<b>16,108</b>	<b>-</b>	<b>44,556</b>	<b>58,566</b>
<b>A2 Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>28,448</b>	<b>16,108</b>	<b>-</b>	<b>44,556</b>	<b>58,566</b>



Charity Name Belah Community Centre	No (if any) 1157033
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### Receipts and payments accounts

CC16a

For the period from	Period start date 1-Apr-20	To	Period end date 31-Mar-21
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#### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A3 Payments</b>					
Wages	-	29,298	-	29,298	28,860
Bank Charges	-	-	-	-	10
Utilities	3,476	-	-	3,476	8,346
Office Supplies / Admin	500	-	-	500	981
Phone/Internet	688	-	-	688	669
Sunbed	-	-	-	-	-
Cleaning / Refuse	4,144	-	-	4,144	2,130
Alarm / Insurance	4,508	-	-	4,508	4,535
Miscellaneous	802	-	-	802	280
Petty Cash	-	-	-	-	-
Advertising	-	-	-	-	712
Youth Club	1,960	-	-	1,960	2,300
Consumables	-	-	-	-	-
WEA Creche Course	-	-	-	-	-
Licenses	450	-	-	450	547
Maintenance	848	-	-	848	1,329

Rent	-	-	-	-	-
Expenses - Staff/Volunteers	-	-	-	-	351
Refurbishment	-	-	-	-	-
PL 20	-	-	-	-	-
PL 21	-	-	-	-	-
PL 22	-	-	-	-	-
PL 23	-	-	-	-	-
PL 24	-	-	-	-	-
PL 25	-	-	-	-	-
<b>Sub total</b>	<b>17,377</b>	<b>29,298</b>	<b>-</b>	<b>46,675</b>	<b>51,050</b>
<b>A4 Asset and investment purchases, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>17,377</b>	<b>29,298</b>	<b>-</b>	<b>46,675</b>	<b>51,050</b>
<b>Net of receipts/(payments)</b>	<b>11,071</b>	<b>- 13,191</b>	<b>-</b>	<b>- 2,120</b>	<b>7,516</b>
<b>A5 Transfers between funds</b>	<b>- 7,868</b>	<b>7,868</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>97,170</b>	<b>11,084</b>	<b>-</b>	<b>108,254</b>	<b>100,738</b>
<b>Cash funds this year end</b>	<b>100,373</b>	<b>5,761</b>	<b>-</b>	<b>106,134</b>	<b>108,254</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		100,373	5,761	-
		-	-	-
		-	-	-
	<b>Total cash funds</b> <small>(agree balances with receipts and payments account(s))</small>	<b>100,373</b>	<b>5,761</b>	<b>-</b>
		OK	OK	OK
<b>B2 Other monetary assets</b>	Details	to nearest £	to nearest £	to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

# BELAH COMMUNITY CENTRE

## Independent Examiners Report to the Trustees of Belah Community Centre

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2021, which are set out on pages 1-3.

*This report is made solely to the charity's trustees, as a body, in accordance with s43 of the Charities Act 1993 (for a charity in England and Wales)*

### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ Examine the accounts (under section 43 (3)(a) of the 1993 Act);
- ♦ To follow the procedures laid down in the General Directions given by the Charity Commissioners under s43 (7)(b) of the Act; and
- ♦ To state whether particular matters have come to my attention.

### Basis of independent examiners report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in audit and consequently, I do not express an audit opinion on the view given by the accounts.

### Independent examiners statement

In connection with my examination, *no matter has come to my attention:*

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- ♦ to keep accounting records in accordance with s41 of the Act; and
- ♦ to prepare accounts which accord with accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Mr. Robert W. Gordon FCA, ATT, FMAAT  
Briar Lea House, Brampton Road,  
Longtown, Carlisle, CA6 5TN

Date: 25 January 2022