

# MORTON MANOR COMMUNITY CENTRE

England & Wales · Charity number 1157329

## Details

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**Other names** MORTON COMMUNITY CENTRE

**Status** Registered

**Legal form** CIO

**Company number** [CE002047](#)

**Registered** 2014-06-05

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

## Contact

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**Address** Morton Youth & Community Centre  
Wigton Road  
Carlisle  
CA2 6JP

**Phone** 01228531105

**Email** [office@mortoncc.co.uk](mailto:office@mortoncc.co.uk)

## Activities

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**Objects:** A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MORTON AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES VOLUNTARY AND OTHER ORGANISATIONS 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 B) ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTSC) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

**Activities:** A community centre set up as a charity offers a diverse range of social, educational and recreational activities, tailored to bring people together, reduce isolation and improve quality of life. Ranging from early years up to seniors. We have an onsite pre-school nursery, cafe, gym, fitness classes, arts & crafts, members bar, mental health support along with hiring out spaces for functions.

## 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, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£640,221	£678,946	£-20,765	21
2024-03-31	£610,103	£659,045	£17,960	21
2023-03-31	£530,000	£546,000	£66,902	22
2022-03-31	£416,699	£414,161	-	-
2021-03-31	£275,032	£245,567	-	-

## Trustees

Name	Role	Appointed
Adele Carter		2023-11-02
Alexander Craig		2019-07-11
GEORGE BIRD		2014-03-11
Gary English		2014-03-11
Stephen Sidgwick		2019-07-11
Susan Brecken		2026-03-26

**MORTON MANOR COMMUNITY CENTRE**

England & Wales - Charity number 1157329

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157329

**Morton Community Centre**  
**Unaudited Financial Statements**  
**31 March 2025**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Morton Community Centre

## Financial Statements

Year ended 31 March 2025

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# Morton Community Centre

## Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### Reference and administrative details

**Registered charity name** Morton Community Centre

**Charity registration number** 1157329

**Principal office** Wigton Road  
Carlisle  
Cumbria  
CA2 6JP

### The trustees

Mrs A Carter  
Mr G Bird  
Mr S Sidgwick  
Mr S Craig  
Mr G English  
Mrs A Quilter (Retired 31 March 2025)

**Accountants** Gordon Consultancy Limited  
Chartered accountants  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Centre is non-party in politics and non-sectarian in religion. The Centre is run by a management committee which includes representatives from Carlisle City Council.

### Objectives and activities

The Objectives of the Centre are to promote the benefit of the inhabitants of Morton and the neighbourhood by providing facilities, social welfare, recreation and leisure.

### Achievements and performance

The financial year has been a period of steady progress and resilience. Our mission is to provide a welcoming, safe, supportive space for residents and this has continued to guide every financial decision made, ensuring that resources are used effectively to meet the needs of our growing community. There has been a continued growth and resilience at Morton Manor Community Centre and despite ongoing economic pressure, we remained committed to providing accessible facilities and services that support our local community.

# Morton Community Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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

We are particularly grateful for the continued support of our funders and the local community, whose contributions have enabled us to sustain our facilities with a vision of introducing more needed services. Prudent financial management enabled us to maintain high quality services while keeping overheads within budget. We continue improve and renew equipment and

and plan for fu

We remain dedicated to financial transparency and accountability ensuring every pound supports our vision of building a stronger, more connected community. As we continue to promote the welfare and benefit of the inhabitants of Morton and the neighbourhood, providing facilities, social welfare groups, recreation and leisure services. Supporting everyone, young and old in our community.

We ensure we deliver 3 Holiday Health and Food Activity Schemes throughout the year during school holidays providing local school children days filled with sports, activities and a healthy hot meal, along with discussions around healthy food choices and our climate. We continue to provide subsidised meals for our old age pensioners group who attend on a weekly basis and a winter warm hub offering free hot drinks and refreshments. We work in partnership with local police and voluntary groups to ensure they receive information to help keep them feel safe and up to date, enabling them to reach out and prevent isolation. We've received funding from Cumberland Council and are in the process of receiving other amounts from other funders. The centre is taking weekly bookings for funerals, parties, functions / charity nights, baby showers and weddings, along with corporate events. We utilise our café bar, (awarded 5 stars) and members bar efficiently, delivering food and drink during opening hours and various functions. Staff wages continue to be our highest outgoings; however, we operate on skeleton staff and ensure we are not overstaffed. We utilise voluntary staff where we can, they support with internal decorating and projects which need completing. Our pre-school nursery has had a good intake, and we continue to receive monies to support. Following an inspection in April 2024 when we were awarded "GOOD".

The Trustee Committee continue to support with management and financial decisions in the best interest of the centre.

### **Financial review**

Whilst the centre made a loss in the year, the trustees are satisfied with the results for the year and the possibilities for the future.

We aim to continue providing our services and facilities here at Morton Manor Community Centre. The council have invested in our heating system, installing new boilers to support the centre run more efficiently, reducing energy bills, ultimately offering a warmer more comfortable environment for everyone. We will offer a winter warm hub to support our community, ensuring they have the chance to come into a warm welcoming building and receive a hot drink and refreshment when the weather is particularly bad.

#### **Reserves Policy:**

The Reserve Fund represents the unrestricted funds arising from past operative results. The Trustees are satisfied that this should operate at the equivalent of three months operating expenditure which is satisfactory given the external risk to the Local Authority grant, the contractual obligations of the staff and the ongoing maintenance of the Community Centre not covered by the Lease arrangement with the Local Authority.

# **Morton Community Centre**

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

**Year ended 31 March 2025**

### **Financial review** *(continued)*

#### **Risk Management:**

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent duty of care and customer satisfaction. These procedures are periodically reviewed to ensure that they still meet the needs of the charity

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

We are aiming to continue developing our services and facilities here at Morton Manor Community Centre. The council have invested and updated our heating system, installing new boilers to support us being more efficient with energy and reduce our bills, overall resulting in a warmer more pleasing environment.

We will offer a warm hub pending funding, for our local community to ensure they have the chance to come into a warm welcoming building when the weather is particularly bad this coming winter.s The Trustee Committee continue to support with management and financial decisions in the best interest of the centre.

The trustees' annual report was approved on 15 July 2025 and signed on behalf of the board of trustees by:

Mr G English  
Trustee

# **Morton Community Centre**

## **Chartered Accountant's Report to Morton Community Centre on the Unaudited Financial Information of Morton Community Centre**

**Year ended 31 March 2025**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED  
Chartered accountants

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

**Morton Community Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2025**

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	–	155,200	<b>155,200</b>	152,803
Other trading activities	5	485,021	–	<b>485,021</b>	457,300
<b>Total income</b>		<u>485,021</u>	<u>155,200</u>	<b><u>640,221</u></b>	<u>610,103</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	518,153	160,793	<b>678,946</b>	659,045
<b>Total expenditure</b>		<u>518,153</u>	<u>160,793</u>	<b><u>678,946</u></b>	<u>659,045</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(33,132)</u>	<u>(5,593)</u>	<b><u>(38,725)</u></b>	<u>(48,942)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		17	17,943	<b>17,960</b>	66,902
<b>Total funds carried forward</b>		<u>(33,115)</u>	<u>12,350</u>	<b><u>(20,765)</u></b>	<u>17,960</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

# Morton Community Centre

## Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	13		31,578	43,080
<b>Current assets</b>				
Stocks	14	9,707		8,211
Debtors	15	8,371		7,349
Cash at bank and in hand		<u>69,222</u>		<u>72,123</u>
		87,300		87,683
<b>Creditors: amounts falling due within one year</b>	16	<u>133,227</u>		<u>96,692</u>
<b>Net current liabilities</b>			<u>45,927</u>	<u>9,009</u>
<b>Total assets less current liabilities</b>			<u>(14,349)</u>	<u>34,071</u>
<b>Creditors: amounts falling due after more than one year</b>	17		<u>6,416</u>	<u>16,111</u>
<b>Net liabilities</b>			<u>(20,765)</u>	<u>17,960</u>
<b>Funds of the charity</b>				
Restricted funds			12,350	17,943
Unrestricted funds			<u>(33,115)</u>	<u>17</u>
<b>Total charity funds</b>	18		<u>(20,765)</u>	<u>17,960</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 July 2025, and are signed on behalf of the board by:

Mr G English  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

**Morton Community Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2025**

**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 Wigton Road, Carlisle, Cumbria, CA2 6JP.

**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.

# Morton Community Centre

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

### Year ended 31 March 2025

#### 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 accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management.

##### 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:

Land and Buildings	-	5% straight line
Fixtures and Fittings	-	15% straight line
Equipment	-	15% straight line

# Morton Community Centre

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

### Year ended 31 March 2025

#### 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.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# Morton Community Centre

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

### Year ended 31 March 2025

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

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Restricted Funds £	<b>Total Funds 2025 £</b>	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>				
Grants receivable	155,200	<b>155,200</b>	152,803	152,803

#### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Weddings	8,057	<b>8,057</b>	4,581	4,581
Centre	285,894	<b>285,894</b>	261,409	261,409
Nursery	16,971	<b>16,971</b>	17,979	17,979
Bar Income	174,099	<b>174,099</b>	173,331	173,331
	<u>485,021</u>	<u><b>485,021</b></u>	<u>457,300</u>	<u>457,300</u>

# Morton Community Centre

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

### Year ended 31 March 2025

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Centre	246,926	45,709	<b>292,635</b>
Nursery	4,203	115,084	<b>119,287</b>
Bar	155,052	–	<b>155,052</b>
Support costs	111,972	–	<b>111,972</b>
	<u>518,153</u>	<u>160,793</u>	<u><b>678,946</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	240,252	42,987	283,239
Nursery	3,625	125,285	128,910
Bar	145,501	–	145,501
Support costs	94,755	6,640	101,395
	<u>484,133</u>	<u>174,912</u>	<u>659,045</u>

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Centre	247,172	45,463	97,387	<b>390,022</b>	369,452
Nursery	4,203	115,084	–	<b>119,287</b>	128,910
Bar	155,052	–	–	<b>155,052</b>	145,501
Governance costs	–	–	14,585	<b>14,585</b>	15,182
	<u>406,427</u>	<u>160,547</u>	<u>111,972</u>	<u><b>678,946</b></u>	<u>659,045</u>

#### 8. Analysis of support costs

	Centre £	Total 2025 £	Total 2024 £
Staff costs	86,213	<b>86,213</b>	86,213
Governance costs	16,322	<b>16,322</b>	16,322
	<u>102,535</u>	<u><b>102,535</b></u>	<u>102,535</u>

#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u><b>11,502</b></u>	<u>12,293</u>

# Morton Community Centre

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

### Year ended 31 March 2025

#### 10. Staff costs

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

	2025	2024
	£	£
Wages and salaries	<u>365,950</u>	<u>354,464</u>

The average head count of employees during the year was 21 (2024: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of nursery staff	8	8
Number of centre staff	4	4
Number of management staff	1	1
Number of coffee bar and housekeeping	8	8
	<u>21</u>	<u>21</u>

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

#### 11. Trustee remuneration and expenses

None of the trustees received any remuneration during the period.

#### 12. Transfers between funds

The restricted funds were reviewed during the year and where the restrictions have now been cleared, the amounts were transferred back to unrestricted funds.

#### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
<b>At 1 April 2024 and 31 March 2025</b>	<u>215,774</u>	<u>6,050</u>	<u>169,576</u>	<u>391,400</u>
<b>Depreciation</b>				
At 1 April 2024	181,176	6,050	161,094	348,320
Charge for the year	9,381	–	2,121	11,502
<b>At 31 March 2025</b>	<u>190,557</u>	<u>6,050</u>	<u>163,215</u>	<u>359,822</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>25,217</u>	<u>–</u>	<u>6,361</u>	<u>31,578</u>
At 31 March 2024	<u>34,598</u>	<u>–</u>	<u>8,482</u>	<u>43,080</u>

#### 14. Bar stock

	2025	2024
	£	£
Raw materials and consumables	<u>9,707</u>	<u>8,211</u>

# Morton Community Centre

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

### Year ended 31 March 2025

#### 15. Debtors

	2025	2024
	£	£
Trade debtors	7,623	6,692
Prepayments and accrued income	748	657
	<u>8,371</u>	<u>7,349</u>

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

	2025	2024
	£	£
Bank loans and overdrafts	10,106	10,000
Trade creditors	107,751	72,669
Accruals and deferred income	4,484	4,157
Social security and other taxes	10,886	9,866
	<u>133,227</u>	<u>96,692</u>

#### 17. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<u>6,416</u>	<u>16,111</u>

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>17</u>	<u>485,021</u>	<u>(518,153)</u>	<u>—</u>	<u>(33,115)</u>

  

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>43,185</u>	<u>457,300</u>	<u>(484,133)</u>	<u>(16,335)</u>	<u>17</u>

# Morton Community Centre

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

### Year ended 31 March 2025

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

##### Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Restricted Funds	<u>17,943</u>	<u>155,200</u>	<u>(160,793)</u>	<u>–</u>	<u>12,350</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Funds	<u>23,717</u>	<u>152,803</u>	<u>(174,912)</u>	<u>16,335</u>	<u>17,943</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	27,008	4,570	<b>31,578</b>
Current assets	79,520	7,780	<b>87,300</b>
Creditors less than 1 year	(133,227)	–	<b>(133,227)</b>
Creditors greater than 1 year	<u>(6,416)</u>	<u>–</u>	<u><b>(6,416)</b></u>
<b>Net liabilities</b>	<u>(33,115)</u>	<u>12,350</u>	<u><b>(20,765)</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	38,510	4,570	43,080
Current assets	69,740	17,943	87,683
Creditors less than 1 year	(96,692)	–	(96,692)
Creditors greater than 1 year	<u>(16,111)</u>	<u>–</u>	<u>(16,111)</u>
<b>Net liabilities</b>	<u>(4,553)</u>	<u>22,513</u>	<u>17,960</u>

# **Morton Community Centre**

## **Management Information**

**Year ended 31 March 2025**

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

**Morton Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2025**

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable	<u>155,200</u>	<u>152,803</u>
<b>Other trading activities</b>		
Weddings	8,057	4,581
Centre	285,894	261,409
Nursery	16,971	17,979
Bar Income	<u>174,099</u>	<u>173,331</u>
	<u>485,021</u>	<u>457,300</u>
<b>Total income</b>	<u><u>640,221</u></u>	<u><u>610,103</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Opening stock	8,211	8,219
Purchases	160,450	157,854
Closing stock	9,707	8,211
Wages and salaries	365,950	354,464
Rent	10,000	10,000
Rates and water	4,040	4,104
Light and heat	36,201	33,772
Repairs and maintenance	7,913	7,299
Insurance	7,070	6,274
Other establishment	1,820	1,951
Legal and professional fees	945	290
Telephone	4,551	4,230
Other office costs	66,360	65,858
Depreciation	11,502	12,293
Other interest payable and similar charges	<u>648</u>	<u>648</u>
	<u>678,946</u>	<u>659,045</u>
<b>Total expenditure</b>	<u><u>678,946</u></u>	<u><u>659,045</u></u>
<b>Net expenditure</b>	<u><u>38,725</u></u>	<u><u>48,942</u></u>

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<b><i>Activities undertaken directly</i></b>		
Purchases	58,920	61,744
Wages/salaries	188,252	178,508
	<u>247,172</u>	<u>240,252</u>
<b><i>Grant funding activities</i></b>		
Purchases	16,763	14,287
Wages & salaries	28,700	28,700
	<u>45,463</u>	<u>42,987</u>
<b><i>Support costs</i></b>		
Rates & water	4,040	4,104
Light & heat	34,451	32,022
Repairs & maintenance	7,913	7,299
Insurance	7,070	6,274
Legal and professional fees	330	–
Telephone	4,551	4,230
Other office costs	39,032	32,284
	<u>97,387</u>	<u>86,213</u>
<b>Nursery</b>		
<b><i>Activities undertaken directly</i></b>		
Purchases	55	125
Wages & salaries	4,148	–
	<u>4,203</u>	<u>125</u>
<b><i>Grant funding activities</i></b>		
Purchases	7,172	7,021
Wages/salaries	94,174	102,387
Rent	10,000	10,000
Light & heat	1,750	1,750
Other office costs	1,988	7,627
	<u>115,084</u>	<u>128,785</u>
<b>Bar</b>		
<b><i>Activities undertaken directly</i></b>		

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025	2024
	£	£
Opening stock	8,211	8,219
Purchases	77,540	74,677
Closing stock	9,707	8,211
Wages/salaries	50,676	44,869
Other office costs	25,340	25,947
	<u>155,052</u>	<u>145,501</u>
<b>Governance costs</b>		
Other establishment	1,820	1,951
Accountancy fees	615	290
Depreciation	11,502	12,293
Other finance costs	648	648
	<u>14,585</u>	<u>15,182</u>
<b>Expenditure on charitable activities</b>	<u>678,946</u>	<u>659,045</u>

**MORTON MANOR COMMUNITY CENTRE**

England & Wales - Charity number 1157329

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157329

**Morton Community Centre**  
**Unaudited Financial Statements**  
**31 March 2024**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Morton Community Centre

## Financial Statements

Year ended 31 March 2024

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# Morton Community Centre

## Trustees' Annual Report

### Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Morton Community Centre

**Charity registration number** 1157329

**Principal office** Wigton Road  
Carlisle  
Cumbria  
CA2 6JP

#### The trustees

Mrs A Carter (Appointed 2 November 2023)  
Mr G Bird  
Mr S Sidgwick  
Mr S Craig  
Mr G English  
Mr T Linford (Retired 17 November 2023)  
Mrs A Quilter

**Accountants** Gordon Consultancy Limited  
Chartered accountants  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

#### Structure, governance and management

The Centre is non-party in politics and non-sectarian in religion. The Centre is run by a management committee which includes representatives from Carlisle City Council.

#### Objectives and activities

The Objectives of the Centre are to promote the benefit of the inhabitants of Morton and the neighbourhood by providing facilities, social welfare, recreation and leisure.

#### Achievements and performance

A successful year and we continue to promote the welfare and benefit of the inhabitants of Morton and the neighbourhood, providing facilities, social welfare groups, recreation and leisure services.

# Morton Community Centre

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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

Supporting everyone, young and old in our community. We ensure we deliver 3 Holiday Health and Food Activity Schemes throughout the year during school holidays providing local school children days filled with sports, activities and a healthy hot meal, along with discussions around healthy food choices and our climate.

We continue to provide subsidised meals for our old age pensioners group who attend on a weekly basis, we work in partnership with local police and voluntary groups to ensure they receive information to help keep them feel safe and up to date, enabling them to reach out and prevent isolation.

We've received funding from the police Commissionaires Office, towards providing young adults who are referred to us via Barnardo's, Social services and Police enabling us to provide a disciplined educational environment using none contact sport which helps with anger management, and to focus and develop social skills.

The centre is taking weekly bookings for funerals, parties, functions / charity nights, baby showers etc.

We utilise our café bar, (awarded 5 stars in September) and members bar efficiently, delivering food and drink during opening hours and various functions.

Staff wages continue to be our highest outgoings; however, we operate on skeleton staff and ensure we are not overstaffed.

We utilise voluntary staff where we can, they support with internal decorating and projects which need completing.

Our pre-school nursery has had a good intake, and we continue to receive monies to support. Following an inspection in April 2024 when we were awarded "GOOD".

#### **Financial review**

Whilst the centre made a loss in the year, the trustees are satisfied with the results for the year and the possibilities for the future.

We aim to continue providing our services and facilities here at Morton Manor Community Centre. The council have invested in our heating system, installing new boilers to support the centre run more efficiently, reducing energy bills, ultimately offering a warmer more comfortable environment for everyone. We will offer a winter warm hub to support our community, ensuring they have the chance to come into a warm welcoming building and receive a hot drink and refreshment when the weather is particularly bad.

#### **Reserves Policy:**

The Reserve Fund represents the unrestricted funds arising from past operative results. The Trustees are satisfied that this should operate at the equivalent of three months operating expenditure which is satisfactory given the external risk to the Local Authority grant, the contractual obligations of the staff and the ongoing maintenance of the Community Centre not covered by the Lease arrangement with the Local Authority.

#### **Risk Management:**

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent duty of care and customer satisfaction. These procedures are periodically reviewed to ensure that they still meet the needs of the charity

# **Morton Community Centre**

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

**Year ended 31 March 2024**

### **Plans for future periods**

We are aiming to continue developing our services and facilities here at Morton Manor Community Centre. The council have invested and updated our heating system, installing new boilers to support us being more efficient with energy and reduce our bills, overall resulting in a warmer more pleasing environment.

We will offer a warm hub pending funding, for our local community to ensure they have the chance to come into a warm welcoming building when the weather is particularly bad this coming winter.s The Trustee Committee continue to support with management and financial decisions in the best interest of the centre.

The trustees' annual report was approved on 31 July 2024 and signed on behalf of the board of trustees by:

Mr G English  
Trustee

# **Morton Community Centre**

## **Chartered Accountant's Report to Morton Community Centre on the Unaudited Financial Information of Morton Community Centre**

**Year ended 31 March 2024**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2024, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED  
Chartered accountants

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

**Morton Community Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2024**

		2024	2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	–	152,803	<b>152,803</b>	170,060
Other trading activities	5	457,300	–	<b>457,300</b>	359,584
<b>Total income</b>		<u>457,300</u>	<u>152,803</u>	<b><u>610,103</u></b>	<u>529,644</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	484,133	174,912	<b>659,045</b>	546,689
<b>Total expenditure</b>		<u>484,133</u>	<u>174,912</u>	<b><u>659,045</u></b>	<u>546,689</u>
<b>Net expenditure</b>		<u>(26,833)</u>	<u>(22,109)</u>	<b><u>(48,942)</u></b>	<u>(17,045)</u>
Transfers between funds		(16,335)	16,335	–	–
<b>Net movement in funds</b>		<u>(43,168)</u>	<u>(5,774)</u>	<b><u>(48,942)</u></b>	<u>(17,045)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		43,185	23,717	<b>66,902</b>	83,947
<b>Total funds carried forward</b>		<u>17</u>	<u>17,943</u>	<b><u>17,960</u></b>	<u>66,902</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

# Morton Community Centre

## Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	13		<b>43,080</b>	53,625
<b>Current assets</b>				
Stocks	14	<b>8,211</b>		8,219
Debtors	15	<b>7,349</b>		12,920
Cash at bank and in hand		<b>72,123</b>		99,689
		<b>87,683</b>		120,828
<b>Creditors: amounts falling due within one year</b>	16	<b>96,692</b>		81,440
<b>Net current liabilities</b>			<b>(9,009)</b>	39,388
<b>Total assets less current liabilities</b>			<b>34,071</b>	93,013
<b>Creditors: amounts falling due after more than one year</b>	17		<b>16,111</b>	26,111
<b>Net assets</b>			<b>17,960</b>	66,902
<b>Funds of the charity</b>				
Restricted funds			<b>17,943</b>	23,717
Unrestricted funds			<b>17</b>	43,185
<b>Total charity funds</b>	18		<b>17,960</b>	66,902

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2024, and are signed on behalf of the board by:

Mr G English  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

**Morton Community Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2024**

**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 Wigton Road, Carlisle, Cumbria, CA2 6JP.

**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.

# Morton Community Centre

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

### Year ended 31 March 2024

#### 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 accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management.

##### Tangible assets

All fixed assets are initially recorded at cost.

# Morton Community Centre

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

### Year ended 31 March 2024

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

##### 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:

Land and Buildings	-	5% straight line
Fixtures and Fittings	-	15% straight line
Equipment	-	15% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Morton Community Centre

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

### Year ended 31 March 2024

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

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>				
Grants receivable	152,803	<b>152,803</b>	170,060	170,060

#### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Weddings	4,581	<b>4,581</b>	652	652
Centre	261,409	<b>261,409</b>	226,196	226,196
Nursery	17,979	<b>17,979</b>	24,084	24,084
Bar Income	173,331	<b>173,331</b>	108,652	108,652
	<u>457,300</u>	<u><b>457,300</b></u>	<u>359,584</u>	<u>359,584</u>

# Morton Community Centre

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

### Year ended 31 March 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	240,252	42,987	<b>283,239</b>
Nursery	3,625	125,285	<b>128,910</b>
Bar	145,501	–	<b>145,501</b>
Support costs	94,755	6,640	<b>101,395</b>
	<u>484,133</u>	<u>174,912</u>	<u><b>659,045</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	209,793	56,979	266,772
Nursery	17,835	100,574	118,409
Bar	73,857	–	73,857
Support costs	81,011	6,640	87,651
	<u>382,496</u>	<u>164,193</u>	<u>546,689</u>

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Centre	240,252	42,987	86,213	<b>369,452</b>	339,498
Nursery	125	128,785	–	<b>128,910</b>	118,409
Bar	145,501	–	–	<b>145,501</b>	73,857
Governance costs	–	–	15,182	<b>15,182</b>	14,925
	<u>385,878</u>	<u>171,772</u>	<u>101,395</u>	<u><b>659,045</b></u>	<u>546,689</u>

#### 8. Analysis of support costs

	Centre £	Total 2024 £	Total 2023 £
Staff costs	86,213	<b>86,213</b>	58,747
Governance costs	16,322	<b>16,322</b>	18,606
	<u>102,535</u>	<u><b>102,535</b></u>	<u>77,353</u>

#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<b>12,293</b>	12,702

# Morton Community Centre

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

### Year ended 31 March 2024

#### 10. Staff costs

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

	<b>2024</b>	2023
	£	£
Wages and salaries	<b><u>354,464</u></b>	<u>308,179</u>

The average head count of employees during the year was 21 (2023: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Number of nursery staff	<b>8</b>	7
Number of centre staff	<b>4</b>	4
Number of management staff	<b>1</b>	1
Number of coffee bar and housekeeping	<b>8</b>	7
	<b><u>21</u></b>	<u>19</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

None of the trustees received any remuneration during the period.

#### 12. Transfers between funds

The restricted funds were reviewed during the year and where the restrictions have now been cleared, the amounts were transferred back to unrestricted funds.

#### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023	215,774	6,050	167,828	<b>389,652</b>
Additions	—	—	1,748	<b>1,748</b>
<b>At 31 March 2024</b>	<u>215,774</u>	<u>6,050</u>	<u>169,576</u>	<b><u>391,400</u></b>
<b>Depreciation</b>				
At 1 April 2023	171,795	6,050	158,182	<b>336,027</b>
Charge for the year	9,381	—	2,912	<b>12,293</b>
<b>At 31 March 2024</b>	<u>181,176</u>	<u>6,050</u>	<u>161,094</u>	<b><u>348,320</u></b>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>34,598</u>	—	8,482	<b><u>43,080</u></b>
At 31 March 2023	<u>43,979</u>	—	9,646	<b><u>53,625</u></b>

#### 14. Bar stock

	<b>2024</b>	2023
	£	£
Raw materials and consumables	<b><u>8,211</u></b>	<u>8,219</u>

# Morton Community Centre

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

### Year ended 31 March 2024

#### 15. Debtors

	2024	2023
	£	£
Trade debtors	6,692	12,304
Prepayments and accrued income	657	616
	<u>7,349</u>	<u>12,920</u>

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

	2024	2023
	£	£
Bank loans and overdrafts	10,000	10,000
Trade creditors	72,669	63,399
Accruals and deferred income	4,157	800
Social security and other taxes	9,866	7,241
	<u>96,692</u>	<u>81,440</u>

#### 17. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	16,111	26,111

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>43,185</u>	<u>457,300</u>	<u>(484,133)</u>	<u>(16,335)</u>	<u>17</u>

  

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>66,097</u>	<u>359,584</u>	<u>(382,496)</u>	<u>—</u>	<u>43,185</u>

# Morton Community Centre

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

### Year ended 31 March 2024

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

##### Restricted funds

	At 1 April 2023	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted Funds	<u>23,717</u>	<u>152,803</u>	<u>(174,912)</u>	<u>16,335</u>	<u>17,943</u>

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Funds	<u>17,850</u>	<u>170,060</u>	<u>(164,193)</u>	<u>—</u>	<u>23,717</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	38,510	4,570	<b>43,080</b>
Current assets	69,740	17,943	<b>87,683</b>
Creditors less than 1 year	(96,692)	—	<b>(96,692)</b>
Creditors greater than 1 year	(16,111)	—	<b>(16,111)</b>
<b>Net assets</b>	<u>(4,553)</u>	<u>22,513</u>	<u>17,960</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	42,415	11,210	53,625
Current assets	108,321	12,507	120,828
Creditors less than 1 year	(81,440)	—	(81,440)
Creditors greater than 1 year	(26,111)	—	(26,111)
<b>Net assets</b>	<u>43,185</u>	<u>23,717</u>	<u>66,902</u>

# **Morton Community Centre**

## **Management Information**

**Year ended 31 March 2024**

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

# Morton Community Centre

## Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable	<u>152,803</u>	<u>170,060</u>
<b>Other trading activities</b>		
Weddings	4,581	652
Centre	<b>261,409</b>	226,196
Nursery	<b>17,979</b>	24,084
Bar Income	<b>173,331</b>	108,652
	<u>457,300</u>	<u>359,584</u>
<b>Total income</b>	<u><b>610,103</b></u>	<u><b>529,644</b></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Opening stock	8,219	6,064
Purchases	<b>157,854</b>	131,275
Closing stock	8,211	8,219
Wages and salaries	<b>354,464</b>	308,179
Rent	<b>10,000</b>	10,000
Rates and water	<b>4,104</b>	5,397
Light and heat	<b>33,772</b>	24,905
Repairs and maintenance	<b>7,299</b>	10,587
Insurance	<b>6,274</b>	6,376
Other establishment	<b>1,951</b>	940
Legal and professional fees	<b>290</b>	934
Telephone	<b>4,230</b>	3,645
Other office costs	<b>65,858</b>	33,256
Depreciation	<b>12,293</b>	12,702
Other interest payable and similar charges	<b>648</b>	648
	<u>659,045</u>	<u>546,689</u>
<b>Total expenditure</b>	<u><b>659,045</b></u>	<u><b>546,689</b></u>
<b>Net expenditure</b>	<u><b>48,942</b></u>	<u><b>17,045</b></u>

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<b>Activities undertaken directly</b>		
Purchases	61,744	48,509
Wages/salaries	178,508	162,708
	<u>240,252</u>	<u>211,217</u>
<b>Grant funding activities</b>		
Purchases	14,287	25,644
Wages & salaries	28,700	28,700
Rates & water	-	1,211
	<u>42,987</u>	<u>55,555</u>
<b>Support costs</b>		
Rates & water	4,104	4,186
Light & heat	32,022	23,492
Repairs & maintenance	7,299	10,587
Insurance	6,274	6,376
Legal and professional fees	-	299
Telephone	4,230	3,645
Other office costs	32,284	24,141
	<u>86,213</u>	<u>72,726</u>
<b>Nursery</b>		
<b>Activities undertaken directly</b>		
Purchases	125	1,652
Wages & salaries	-	16,183
	<u>125</u>	<u>17,835</u>
<b>Grant funding activities</b>		
Purchases	7,021	5,808
Wages/salaries	102,387	78,690
Rent	10,000	10,000
Light & heat	1,750	1,413
Other office costs	7,627	4,663
	<u>128,785</u>	<u>100,574</u>
<b>Bar</b>		

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities *(continued)*

### Year ended 31 March 2024

	2024 £	2023 £
<b><i>Activities undertaken directly</i></b>		
Opening stock	8,219	6,064
Purchases	74,677	49,662
Closing stock	8,211	8,219
Wages/salaries	44,869	21,898
Other office costs	25,947	4,452
	<u>145,501</u>	<u>73,857</u>
<b>Governance costs</b>		
Other establishment	1,951	940
Accountancy fees	290	635
Depreciation	12,293	12,702
Other finance costs	648	648
	<u>15,182</u>	<u>14,925</u>
<b>Expenditure on charitable activities</b>	<u><u>659,045</u></u>	<u><u>546,689</u></u>

**MORTON MANOR COMMUNITY CENTRE**

England & Wales - Charity number 1157329

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# Accounts

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# Morton Community Centre

## Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

**Registered charity name** Morton Community Centre

**Charity registration number** 1157329

**Principal office** Wigton Road  
Carlisle  
Cumbria  
CA2 6JP

### The trustees

Mr C Stothard	(Retired 31 March 2023)
Mr J Bell	(Retired 31 March 2023)
Mr G Bird	
Mr S Sidgwick	
Mr S Craig	
Mr G English	
Mr T Linford	
Mrs T Sidgwick	(Retired 1 May 2022)
Mrs A Quilter	(Appointed 12 September 2022)

### Accountants

Gordon Consultancy Limited  
Chartered accountants  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Centre is non-party in politics and non-sectarian in religion. The Centre is run by a management committee which includes representatives from Carlisle City Council.

### Objectives and activities

The Objectives of the Centre are to promote the benefit of the inhabitants of Morton and the neighbourhood by providing facilities, social welfare, recreation and leisure.

### Achievements and performance

This has been a very successful year for Morton Manor Community Centre. We have continued with our proven policy of investing in the fabric of the Centre, using the existing Bounce Back Loan balances, to improve the facilities and improve our trading position. This position has improved over recent years, and we can finally show a reserves account in line with our financial regulations.

# Morton Community Centre

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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

The improvement in our trading position is integral to the success of the Centre. Only by trading well, can we cover the costs of maintaining such a large building and commit to supporting our local community. This year we have again been able to provide food hampers and host a Christmas Party for local families. We have hosted soul events, jubilee and coronation events in the adjacent Chances Park. We host craft fairs, large conferences and numerous playschemes over the year. We also provide a venue for local support groups together with health and wellbeing activities. We have become the first-choice location for weddings, engagements and christenings.

Our members groups have all returned and the members bar and functions rooms are doing well. Room hire is returning to pre covid levels, although we appreciate that charitable and voluntary sector organisations do not have the level of finance necessary to offer additional attractions such as catering.

Our Pre School-Nursery continues to flourish, with a full roll and sound evidence of good practice and care from the staff. We continue to support activities aimed at young people who are often at risk of social exclusion using our newly refurbished gym as an attraction.

We are grateful and wish to record our thanks to Carlisle City Council for undertaking major improvements to the Centre, our late Trustee and County Councillor John Bell, for his support throughout the years, and those patrons and friends who have supported us through recent difficult times.

### **Financial review**

#### Reserves Policy:

The Reserve Fund represents the unrestricted funds arising from past operative results. The Trustees are satisfied that this should operate at the equivalent of three months operating expenditure which is satisfactory given the external risk to the Local Authority grant, the contractual obligations of the staff and the ongoing maintenance of the Community Centre not covered by the Lease arrangement with the Local Authority.

#### Risk Management:

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent duty of care and customer satisfaction. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

### **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.

Our future aims are to continue developing services, particularly supporting young people, where there is none or very little on offer. We maintain as strong control over expenditure and use flexibility within trading sections, rather than immediately recruit additional or replacement staff.

## Morton Community Centre

### Chartered Accountant's Report to Morton Community Centre on the Unaudited Financial Information of Morton Community Centre

Year ended 31 March 2023

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED  
Chartered accountants

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

**Morton Community Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	—	170,060	170,060	136,999
Other trading activities	5	359,584	—	359,584	279,700
<b>Total income</b>		<u>359,584</u>	<u>170,060</u>	<u>529,644</u>	<u>416,699</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	382,496	164,193	546,689	414,161
<b>Total expenditure</b>		<u>382,496</u>	<u>164,193</u>	<u>546,689</u>	<u>414,161</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(22,912)</u>	<u>5,867</u>	<u>(17,045)</u>	<u>2,538</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		66,097	17,850	83,947	81,409
<b>Total funds carried forward</b>		<u>43,185</u>	<u>23,717</u>	<u>66,902</u>	<u>83,947</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

**Morton Community Centre**  
**Statement of Financial Position**  
**31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13		62,555
<b>Current assets</b>			
Stocks	14	8,219	6,064
Debtors	15	12,920	6,405
Cash at bank and in hand		99,689	120,070
		<u>120,828</u>	<u>132,539</u>
<b>Creditors: amounts falling due within one year</b>	16	81,440	70,036
<b>Net current assets</b>			<u>39,388</u>
<b>Total assets less current liabilities</b>			<u>93,013</u>
<b>Creditors: amounts falling due after more than one year</b>	17		41,111
<b>Net assets</b>			<u>66,902</u>
<b>Funds of the charity</b>			
Restricted funds			17,850
Unrestricted funds		23,717	66,097
<b>Total charity funds</b>	18	<u>66,902</u>	<u>83,947</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2023, and are signed on behalf of the board by:



Mr G English  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

**MORTON MANOR COMMUNITY CENTRE**

England & Wales - Charity number 1157329

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157329

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

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Morton Community Centre

## Financial Statements

Year ended 31 March 2022

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Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>16</b>

# Morton 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

<b>Registered charity name</b>	Morton Community Centre
<b>Charity registration number</b>	1157329
<b>Principal office</b>	Wigton Road Carlisle Cumbria CA2 6JP

#### The trustees

Mr C Stothard	
Mr J Bell	
Mr G Bird	
Mr S Sidgwick	
Mr S Craig	
Mr G English	
Mr T Linford	
Mrs T Sidgwick	(Retired 1 May 2022)
Mrs A Quilter	(Appointed 12 September 2022)

<b>Accountants</b>	Gordon Consultancy Limited Chartered accountants Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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#### Structure, governance and management

The Centre is non-party in politics and non-sectarian in religion. The Centre is run by a management committee which includes representatives from Carlisle City Council.

#### Objectives and activities

The Objectives of the Centre are to promote the benefit of the inhabitants of Morton and the neighbourhood by providing facilities, social welfare, recreation and leisure.

#### Achievements and performance

The 2021/22 fiscal year has been one of reconstruction and consolidation at the Centre. We have increased our sales within our trading areas and fully utilised the Bounce Back Loan to carry out improvements to the Centre, and redeveloped services to meet demand. We have undertaken major works to the Bar and redecorated the cafeteria. We recognise the logistical and financial support from Carlisle City Council in undertaking this work including fully redecorating the older external part of the Centre.

# **Morton Community Centre**

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

### **Year ended 31 March 2022**

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

Our Nursery continues to flourish, attracting a solid reputation in providing a top-class early year's education to local children. We have maintained our parent toddler group as a potential lead in for parents considering our Nursery for their children at two years old. We have invested in the gym and sunbeds to bring the facilities up to date.

Our members groups have all returned and the members bar and functions rooms are doing well. Room hire is returning to pre covid levels, although we appreciate that charitable and voluntary sector organisations do not have the level of finance necessary to offer additional attractions such as catering.

We were affected again by Covid during the year. Staff cover had to be maintained throughout the Centre, and this had a significant effect on staff costs. We have developed new initiatives to support the local community. We are working in partnership with Cumbria Police to offer a boxing club for young people as a diversionary activity and creating a more positive lifestyle. We supported numerous social events over the year working in partnership with local charities.

#### **Financial review**

##### **Reserves Policy:**

The Reserve Fund represents the unrestricted funds arising from past operative results. The Trustees are satisfied that this should operate at the equivalent of three months operating expenditure which is satisfactory given the external risk to the Local Authority grant, the contractual obligations of the staff and the ongoing maintenance of the Community Centre not covered by the Lease arrangement with the Local Authority.

##### **Risk Management:**

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent duty of care and customer satisfaction. These procedures are periodically reviewed to ensure that they still meet the needs of the charity

#### **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.

Our future aims are to continue developing services, particularly supporting young people, where there is none or very little on offer. We maintain as strong control over expenditure and use flexibility within trading sections, rather than immediately recruit additional or replacement staff.

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

Mr C Stothard  
Trustee

# **Morton Community Centre**

## **Chartered Accountant's Report to Morton Community Centre on the Unaudited Financial Information of Morton Community Centre**

**Year ended 31 March 2022**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED  
Chartered accountants

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

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

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	–	136,999	<b>136,999</b>	181,146
Other trading activities	5	279,700	–	<b>279,700</b>	93,886
<b>Total income</b>		<u>279,700</u>	<u>136,999</u>	<u><b>416,699</b></u>	<u>275,032</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	270,522	143,639	<b>414,161</b>	245,567
<b>Total expenditure</b>		<u>270,522</u>	<u>143,639</u>	<u><b>414,161</b></u>	<u>245,567</u>
<b>Net income</b>		<u>9,178</u>	<u>(6,640)</u>	<u><b>2,538</b></u>	<u>29,465</u>
Transfers between funds		(6,640)	6,640	–	–
<b>Net movement in funds</b>		<u>2,538</u>	–	<u><b>2,538</b></u>	<u>29,465</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		63,559	17,850	<b>81,409</b>	51,944
<b>Total funds carried forward</b>		<u>66,097</u>	<u>17,850</u>	<u><b>83,947</b></u>	<u>81,409</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 6 to 13 form part of these financial statements.

# Morton Community Centre

## Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	13		62,555	63,788
<b>Current assets</b>				
Stocks	14	6,064		4,037
Debtors	15	6,405		2,727
Cash at bank and in hand		120,070		101,054
		132,539		107,818
<b>Creditors: amounts falling due within one year</b>	16	70,036		45,197
<b>Net current assets</b>			62,503	62,621
<b>Total assets less current liabilities</b>			125,058	126,409
<b>Creditors: amounts falling due after more than one year</b>	17		41,111	45,000
<b>Net assets</b>			83,947	81,409
<b>Funds of the charity</b>				
Restricted funds			17,850	17,850
Unrestricted funds			66,097	63,559
<b>Total charity funds</b>	18		83,947	81,409

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

Mr C Stothard  
Trustee

The notes on pages 6 to 13 form part of these financial statements.

**Morton 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 Wigton Road, Carlisle, Cumbria, CA2 6JP.

**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.

# Morton 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 accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management.

##### Tangible assets

All fixed assets are initially recorded at cost.

# Morton Community Centre

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

### Year ended 31 March 2022

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

##### 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:

Land and Buildings	-	5% straight line
Fixtures and Fittings	-	15% straight line
Equipment	-	15% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Morton Community Centre

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

### Year ended 31 March 2022

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

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Restricted Funds £	<b>Total Funds 2022 £</b>	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>				
Grants receivable	136,999	<b>136,999</b>	181,146	181,146

#### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Weddings	5,584	<b>5,584</b>	472	472
Centre	180,651	<b>180,651</b>	73,738	73,738
Nursery	25,585	<b>25,585</b>	7,539	7,539
Bar Income	67,880	<b>67,880</b>	12,137	12,137
	<u>279,700</u>	<u><b>279,700</b></u>	<u>93,886</u>	<u>93,886</u>

# Morton Community Centre

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

Year ended 31 March 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	133,326	43,162	176,488
Nursery	1,062	100,477	101,539
Bar	58,781	–	58,781
Support costs	77,353	–	77,353
	<u>270,522</u>	<u>143,639</u>	<u>414,161</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	3,614	85,190	88,804
Nursery	25,085	76,844	101,929
Bar	7,709	–	7,709
Support costs	27,127	19,998	47,125
	<u>63,535</u>	<u>182,032</u>	<u>245,567</u>

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Centre	133,326	43,162	58,747	235,235	119,316
Nursery	1,062	100,477	–	101,539	101,929
Bar	58,781	–	–	58,781	7,709
Governance costs	–	–	18,606	18,606	16,613
	<u>193,169</u>	<u>143,639</u>	<u>77,353</u>	<u>414,161</u>	<u>245,567</u>

### 8. Analysis of support costs

	Centre £	Total 2022 £	Total 2021 £
Staff costs	30,512	30,512	30,512
Governance costs	17,453	17,453	17,453
	<u>47,965</u>	<u>47,965</u>	<u>47,965</u>

### 9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>12,857</u>	<u>11,200</u>

# Morton Community Centre

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

### Year ended 31 March 2022

#### 10. Staff costs

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

	2022 £	2021 £
Wages and salaries	<u>230,352</u>	<u>114,314</u>

The average head count of employees during the year was 20 (2021: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of nursery staff	8	8
Number of centre staff	4	4
Number of management staff	1	1
Number of coffee bar and housekeeping	7	7
	<u>20</u>	<u>20</u>

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

#### 11. Trustee remuneration and expenses

None of the trustees received any remuneration during the period.

#### 12. Transfers between funds

The restricted funds were reviewed during the year and where the restrictions have now been cleared, the amounts were transferred back to unrestricted funds.

#### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2021	215,774	6,050	152,432	<b>374,256</b>
Additions	–	–	11,624	<b>11,624</b>
<b>At 31 March 2022</b>	<u>215,774</u>	<u>6,050</u>	<u>164,056</u>	<u><b>385,880</b></u>
<b>Depreciation</b>				
At 1 April 2021	153,033	5,329	152,106	<b>310,468</b>
Charge for the year	9,381	721	2,755	<b>12,857</b>
<b>At 31 March 2022</b>	<u>162,414</u>	<u>6,050</u>	<u>154,861</u>	<u><b>323,325</b></u>
<b>Carrying amount</b>				
<b>At 31 March 2022</b>	<u>53,360</u>	–	9,195	<u><b>62,555</b></u>
At 31 March 2021	<u>62,741</u>	<u>721</u>	<u>326</u>	<u>63,788</u>

#### 14. Bar stock

	2022 £	2021 £
Raw materials and consumables	<u>6,064</u>	<u>4,037</u>

# Morton Community Centre

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

### Year ended 31 March 2022

#### 15. Debtors

	2022	2021
	£	£
Trade debtors	6,257	2,579
Prepayments and accrued income	148	148
	<u>6,405</u>	<u>2,727</u>

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

	2022	2021
	£	£
Bank loans and overdrafts	5,000	5,000
Trade creditors	64,161	36,265
Accruals and deferred income	750	750
Social security and other taxes	125	3,182
	<u>70,036</u>	<u>45,197</u>

#### 17. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	41,111	45,000

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>63,559</u>	<u>279,700</u>	<u>(270,522)</u>	<u>(6,640)</u>	<u>66,097</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>34,094</u>	<u>93,886</u>	<u>(63,535)</u>	<u>(886)</u>	<u>63,559</u>

# Morton Community Centre

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

### Year ended 31 March 2022

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

##### Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funds	<u>17,850</u>	<u>136,999</u>	<u>(143,639)</u>	<u>6,640</u>	<u>17,850</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Funds	<u>17,850</u>	<u>181,146</u>	<u>(182,032)</u>	<u>886</u>	<u>17,850</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	44,705	17,850	<b>62,555</b>
Current assets	132,539	–	<b>132,539</b>
Creditors less than 1 year	(70,036)	–	<b>(70,036)</b>
Creditors greater than 1 year	(41,111)	–	<b>(41,111)</b>
<b>Net assets</b>	<u>66,097</u>	<u>17,850</u>	<u><b>83,947</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	45,938	17,850	63,788
Current assets	107,818	–	107,818
Creditors less than 1 year	(45,197)	–	(45,197)
Creditors greater than 1 year	(45,000)	–	(45,000)
<b>Net assets</b>	<u>63,559</u>	<u>17,850</u>	<u>81,409</u>

# **Morton Community Centre**

## **Management Information**

**Year ended 31 March 2022**

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

# Morton Community Centre

## Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable	<u>136,999</u>	<u>181,146</u>
<b>Other trading activities</b>		
Weddings	5,584	472
Centre	180,651	73,738
Nursery	25,585	7,539
Bar Income	<u>67,880</u>	<u>12,137</u>
	<u>279,700</u>	<u>93,886</u>
<b>Total income</b>	<u>416,699</u>	<u>275,032</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Opening stock	4,037	6,487
Purchases	80,184	60,818
Closing stock	6,064	4,037
Wages and salaries	230,352	114,314
Rent	10,000	10,000
Rates and water	9,036	10,039
Light and heat	21,753	11,038
Repairs and maintenance	15,617	2,233
Insurance	5,618	5,065
Other establishment	2,010	2,166
Legal and professional fees	3,799	3,247
Telephone	5,707	1,567
Other office costs	19,255	11,430
Depreciation	<u>12,857</u>	<u>11,200</u>
	<u>414,161</u>	<u>245,567</u>
<b>Total expenditure</b>	<u>414,161</u>	<u>245,567</u>
<b>Net income</b>	<u>2,538</u>	<u>29,465</u>

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<b><i>Activities undertaken directly</i></b>		
Purchases	34,404	4,954
Wages/salaries	102,811	2,661
Other office costs	3,889	–
	<u>133,326</u>	<u>7,615</u>
<b><i>Grant funding activities</i></b>		
Purchases	7,321	40,467
Wages & salaries	30,918	33,758
Rates & water	4,923	6,964
	<u>43,162</u>	<u>81,189</u>
<b><i>Support costs</i></b>		
Rates & water	4,113	3,075
Light & heat	20,340	9,625
Repairs & maintenance	6,719	2,233
Insurance	5,618	5,065
Legal and professional fees	60	–
Telephone	5,707	1,567
Other office costs	16,190	8,947
	<u>58,747</u>	<u>30,512</u>
<b>Nursery</b>		
<b><i>Activities undertaken directly</i></b>		
Purchases	1,062	337
<b><i>Grant funding activities</i></b>		
Purchases	4,958	12,672
Wages/salaries	79,732	75,431
Rent	10,000	10,000
Light & heat	1,413	1,413
Other office costs	4,374	2,076
	<u>100,477</u>	<u>101,592</u>
<b>Bar</b>		
<b><i>Activities undertaken directly</i></b>		

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities *(continued)*

### Year ended 31 March 2022

	2022	2021
	£	£
Opening stock	4,037	6,487
Purchases	32,439	2,388
Closing stock	6,064	4,037
Wages/salaries	16,891	2,464
Repairs & maintenance	8,898	–
Other office costs	2,580	407
	<u>58,781</u>	<u>7,709</u>
<b>Governance costs</b>		
Other establishment	2,010	2,166
Accountancy fees	695	640
Other professional fees	3,044	2,607
Depreciation	12,857	11,200
	<u>18,606</u>	<u>16,613</u>
<b>Expenditure on charitable activities</b>	<u>414,161</u>	<u>245,567</u>

**MORTON MANOR COMMUNITY CENTRE**

England & Wales - Charity number 1157329

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# Accounts

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CHARITY REGISTRATION NUMBER: 1157329

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

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Morton Community Centre

## Financial Statements

Year ended 31 March 2021

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# Morton 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

<b>Registered charity name</b>	Morton Community Centre
<b>Charity registration number</b>	1157329
<b>Principal office</b>	Wigton Road Carlisle Cumbria CA2 6JP

### The trustees

Mr C Stothard  
Mr J Bell  
Mr G Bird  
Mr S Sidgwick  
Mr S Craig  
Mr G English  
Mr T Linford  
Mrs T Sidgwick

<b>Accountants</b>	Gordon Consultancy Limited Chartered accountants Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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### Structure, governance and management

The Centre is non-party in politics and non-sectarian in religion. The Centre is run by a management committee which includes representatives from Carlisle City Council.

### Objectives and activities

The Objectives of the Centre are to promote the benefit of the inhabitants of Morton and the neighbourhood by providing facilities, social welfare, recreation and leisure.

### Achievements and performance

The 2020/21 fiscal year has been extremely challenging for the Centre due to the Coronavirus. As a trading organisation, we have been able to access the Job Retention Scheme and received significant payments from the Local Authority in the form of Hospitality Grant payments. We applied for and received a considerable Bounce Back Loan, but at the time of writing, have not felt the need to utilise this Loan.

# Morton Community Centre

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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

Our Nursery has remained open for a considerable proportion of the academic year, closing only when general restrictions applied. We have operated our catering service and bar facility when able to do so. In response to local demand, we developed a parent toddler group to support parents who felt particularly isolated at this time. We also provided a much-needed junior playscheme, in partnership with the County Council, during the summer holidays.

We have worked with key professionals to offer the best service we could during the year. The NHS and local Clinical Commissioning Group have utilised our accommodation to provide essential mandatory training to their staff. We were also able to use Covid exemptions to maintain the Alternative Education Service and Pain Relief Clinic through the year.

We have exercised a very tight control on expenditure during the year and this together with the JRS and hospitality grant payments have allowed us to generate a small surplus. We are proposing, once general trading conditions improve, to reinvest some of that small surplus into refurbishing the bar area.

We have managed to maintain several services and cash flow during the fiscal year, without the need for compulsory redundancies. Whilst there have been challenges, we recognise the support given by the Staff and Trustees, ensuring that Centre remains open and providing necessary services to the Community.

#### **Financial review**

##### Reserves Policy:

The Reserve Fund represents the unrestricted funds arising from past operative results. The Trustees are satisfied that this should operate at the equivalent of three months operating expenditure which is satisfactory given the external risk to the Local Authority grant, the contractual obligations of the staff and the ongoing maintenance of the Community Centre not covered by the Lease arrangement with the Local Authority.

##### Risk Management:

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent duty of care and customer satisfaction. These procedures are periodically reviewed to ensure that they still meet the needs of the charity

#### **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.

The trustees' annual report was approved on 31 August 2021 and signed on behalf of the board of trustees by:

Mr C Stothard  
Trustee

# **Morton Community Centre**

## **Chartered Accountant's Report to Morton Community Centre on the Unaudited Financial Information of Morton Community Centre**

**Year ended 31 March 2021**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED  
Chartered accountants

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

31 August 2021

**Morton 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	–	181,146	<b>181,146</b>	122,100
Other trading activities	5	93,886	–	<b>93,886</b>	299,201
<b>Total income</b>		<u>93,886</u>	<u>181,146</u>	<b><u>275,032</u></b>	<u>421,301</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	63,535	182,032	<b>245,567</b>	439,354
<b>Total expenditure</b>		<u>63,535</u>	<u>182,032</u>	<b><u>245,567</u></b>	<u>439,354</u>
<b>Net income/(expenditure)</b>		<u>30,351</u>	<u>(886)</u>	<b><u>29,465</u></b>	<u>(18,053)</u>
Transfers between funds		(886)	886	–	–
<b>Net movement in funds</b>		<u>29,465</u>	–	<b><u>29,465</u></b>	<u>(18,053)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		34,094	17,850	<b>51,944</b>	69,997
<b>Total funds carried forward</b>		<u>63,559</u>	<u>17,850</u>	<b><u>81,409</u></b>	<u>51,944</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 6 to 13 form part of these financial statements.

# Morton Community Centre

## Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	13		63,788	74,988
<b>Current assets</b>				
Stocks	14	4,037		6,487
Debtors	15	2,727		6,503
Cash at bank and in hand		101,054		20,771
		107,818		33,761
<b>Creditors: amounts falling due within one year</b>	16	45,197		56,805
<b>Net current assets</b>			62,621	(23,044)
<b>Total assets less current liabilities</b>			126,409	51,944
<b>Creditors: amounts falling due after more than one year</b>	17		45,000	—
<b>Net assets</b>			81,409	51,944
<b>Funds of the charity</b>				
Restricted funds			17,850	17,850
Unrestricted funds			63,559	34,094
<b>Total charity funds</b>	18		81,409	51,944

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2021, and are signed on behalf of the board by:

Mr C Stothard  
Trustee

The notes on pages 6 to 13 form part of these financial statements.

**Morton 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 Wigton Road, Carlisle, Cumbria, CA2 6JP.

**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.

# Morton 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 accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management.

##### 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:

Land and Buildings	-	5% straight line
Fixtures and Fittings	-	15% straight line
Equipment	-	15% straight line

# Morton 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.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# Morton Community Centre

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

### Year ended 31 March 2021

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

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Restricted Funds £	<b>Total Funds 2021 £</b>	Restricted Funds £	Total Funds 2020 £
<b>Grants</b>				
Grants receivable	181,146	<b>181,146</b>	122,100	122,100

#### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Weddings	472	<b>472</b>	6,501	6,501
Centre	73,738	<b>73,738</b>	191,861	191,861
Nursery	7,539	<b>7,539</b>	19,091	19,091
Bar Income	12,137	<b>12,137</b>	81,748	81,748
	<u>93,886</u>	<u><b>93,886</b></u>	<u>299,201</u>	<u>299,201</u>

# Morton Community Centre

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

Year ended 31 March 2021

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	3,614	85,190	<b>88,804</b>
Nursery	25,085	76,844	<b>101,929</b>
Bar	7,709	–	<b>7,709</b>
Support costs	27,127	19,998	<b>47,125</b>
	<u>63,535</u>	<u>182,032</u>	<u><b>245,567</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Centre	198,360	–	198,360
Nursery	–	92,349	92,349
Bar	66,416	–	66,416
Support costs	52,478	29,751	82,229
	<u>317,254</u>	<u>122,100</u>	<u>439,354</u>

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

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Centre	7,615	81,189	30,512	<b>119,316</b>	265,424
Nursery	337	101,592	–	<b>101,929</b>	92,349
Bar	7,709	–	–	<b>7,709</b>	66,416
Governance costs	–	–	16,613	<b>16,613</b>	15,165
	<u>15,661</u>	<u>182,781</u>	<u>47,125</u>	<u><b>245,567</b></u>	<u>439,354</u>

### 8. Analysis of support costs

	Centre £	Total 2021 £	Total 2020 £
Staff costs	30,512	<b>30,512</b>	67,064
Governance costs	17,453	<b>17,453</b>	15,165
	<u>47,965</u>	<u><b>47,965</b></u>	<u>82,229</u>

### 9. Net income/(expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u><b>11,200</b></u>	<u>11,200</u>

# Morton Community Centre

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

### Year ended 31 March 2021

#### 10. Staff costs

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

	2021	2020
	£	£
Wages and salaries	<u>114,314</u>	<u>257,857</u>

The average head count of employees during the year was 20 (2020: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of nursery staff	8	8
Number of centre staff	4	4
Number of management staff	1	1
Number of coffee bar and housekeeping	7	8
	<u>20</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 11. Trustee remuneration and expenses

None of the trustees received any remuneration during the period.

#### 12. Transfers between funds

The restricted funds were reviewed during the year and where the restrictions have now been cleared, the amounts were transferred back to unrestricted funds.

#### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
<b>At 1 April 2020 and 31 March 2021</b>	<u>215,774</u>	<u>6,050</u>	<u>152,432</u>	<u>374,256</u>
<b>Depreciation</b>				
At 1 April 2020	143,652	4,422	151,194	299,268
Charge for the year	9,381	907	912	11,200
<b>At 31 March 2021</b>	<u>153,033</u>	<u>5,329</u>	<u>152,106</u>	<u>310,468</u>
<b>Carrying amount</b>				
<b>At 31 March 2021</b>	<u>62,741</u>	<u>721</u>	<u>326</u>	<u>63,788</u>
At 31 March 2020	<u>72,122</u>	<u>1,628</u>	<u>1,238</u>	<u>74,988</u>

#### 14. Bar stock

	2021	2020
	£	£
Raw materials and consumables	<u>4,037</u>	<u>6,487</u>

# Morton Community Centre

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

Year ended 31 March 2021

### 15. Debtors

	2021	2020
	£	£
Trade debtors	2,579	5,839
Prepayments and accrued income	148	664
	<u>2,727</u>	<u>6,503</u>

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

	2021	2020
	£	£
Bank loans and overdrafts	5,000	–
Trade creditors	36,265	50,397
Accruals and deferred income	750	750
Social security and other taxes	3,182	5,658
	<u>45,197</u>	<u>56,805</u>

### 17. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	45,000	–

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>34,094</u>	<u>93,886</u>	<u>(63,535)</u>	<u>(886)</u>	<u>63,559</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>52,147</u>	<u>299,201</u>	<u>(317,254)</u>	<u>–</u>	<u>34,094</u>

# Morton 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	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Funds	<u>17,850</u>	<u>181,146</u>	<u>(182,032)</u>	<u>886</u>	<u>17,850</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted Funds	<u>17,850</u>	<u>122,100</u>	<u>(122,100)</u>	<u>–</u>	<u>17,850</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	45,938	17,850	<b>63,788</b>
Current assets	107,818	–	<b>107,818</b>
Creditors less than 1 year	(45,197)	–	<b>(45,197)</b>
Creditors greater than 1 year	(45,000)	–	<b>(45,000)</b>
<b>Net assets</b>	<u>63,559</u>	<u>17,850</u>	<u><b>81,409</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	57,138	17,850	74,988
Current assets	33,761	–	33,761
Creditors less than 1 year	(56,805)	–	(56,805)
Creditors greater than 1 year	–	–	–
<b>Net assets</b>	<u>34,094</u>	<u>17,850</u>	<u>51,944</u>

# **Morton Community Centre**

## **Management Information**

**Year ended 31 March 2021**

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

# Morton 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	<u>181,146</u>	<u>122,100</u>
<b>Other trading activities</b>		
Weddings	472	6,501
Centre	73,738	191,861
Nursery	7,539	19,091
Bar Income	<u>12,137</u>	<u>81,748</u>
	<u>93,886</u>	<u>299,201</u>
<b>Total income</b>	<u><u>275,032</u></u>	<u><u>421,301</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Opening stock	6,487	5,322
Purchases	60,818	78,917
Closing stock	4,037	6,487
Wages and salaries	114,314	257,857
Rent	10,407	16,750
Rates and water	10,039	8,282
Light and heat	11,038	27,417
Repairs and maintenance	2,233	7,190
Insurance	5,065	5,403
Other establishment	2,166	1,511
Legal and professional fees	3,247	3,291
Telephone	1,567	2,234
Other office costs	11,023	20,467
Depreciation	<u>11,200</u>	<u>11,200</u>
	<u>245,567</u>	<u>439,354</u>
<b>Total expenditure</b>	<u><u>245,567</u></u>	<u><u>439,354</u></u>
<b>Net income/(expenditure)</b>	<u><u>29,465</u></u>	<u><u>18,053</u></u>

# Morton 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>		
<b>Activities undertaken directly</b>		
Purchases	4,954	27,323
Wages/salaries	2,661	134,158
	<u>7,615</u>	<u>161,481</u>
<b>Grant funding activities</b>		
Purchases	40,467	8,045
Wages & salaries	33,758	28,834
Grant charitable activity 1 - rates & water	6,964	-
	<u>81,189</u>	<u>36,879</u>
<b>Support costs</b>		
Rates & water	3,075	8,282
Light & heat	9,625	26,004
Repairs & maintenance	2,233	7,190
Insurance	5,065	5,403
Legal and professional fees	-	837
Telephone	1,567	2,234
Other office costs	8,947	17,114
	<u>30,512</u>	<u>67,064</u>
<b>Nursery</b>		
<b>Activities undertaken directly</b>		
Purchases	337	1,225
Wages & salaries	-	5,263
	<u>337</u>	<u>6,488</u>
<b>Grant funding activities</b>		
Purchases	12,672	4,582
Wages/salaries	75,431	68,917
Rent	10,000	10,000
Light & heat	1,413	1,413
Other office costs	2,076	949
	<u>101,592</u>	<u>85,861</u>
<b>Bar</b>		

# Morton Community Centre

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
<b><i>Activities undertaken directly</i></b>		
Opening stock	6,487	5,322
Purchases	2,388	37,742
Closing stock	4,037	6,487
Wages/salaries	2,464	20,685
Rent	407	6,750
Other office costs	—	2,404
	<u>7,709</u>	<u>66,416</u>
<b>Governance costs</b>		
Other establishment	2,166	1,511
Accountancy fees	640	650
Other professional fees	2,607	1,804
Depreciation	11,200	11,200
	<u>16,613</u>	<u>15,165</u>
<b>Expenditure on charitable activities</b>	<u>245,567</u>	<u>439,354</u>