

LANDPORT COMMUNITY HUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

LANDPORT COMMUNITY HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms D Twitchen MBE
Mr J L Tait
Mr N C Kortalla-Bird
Ms P Campbell
Ms W Baker
Mr I Campbell
Mrs R O'Keeffe MBE
Ms E Clarke

(Appointed 29 March 2022)

Charity number

1169671

Principal address

6 Horsfield Road
Lewes
BN7 2TA

Independent examiner

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

LANDPORT COMMUNITY HUB

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LANDPORT COMMUNITY HUB

CHAIR'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

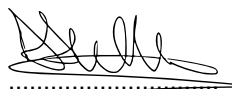
The year ended with a pleasing uptick in the number of varied activities taking place at the Hub, with not only familiar organisations going from strength to strength but also new ones coming in and flourishing.

Following the challenges of the pandemic the trustees have been working hard to make sure that the subsequent challenges of the cost of living crisis have had as little impact as possible on local people's access to events at the Hub.

We have continued to renovate or repair sections of the building, as much as possible when regular users would not be at all inconvenienced.

Thanks go to all of our dedicated Trustees, volunteers and the staff of the various organisations who meet at the Hub for all of their hard work.

All have been very happy to see the building fully opened up again and we have been able to continue works to the loft and plans for complete renovation of the middle section of the building.



Ms D Twitchen MBE

Chair

Date: 18 July 2023

LANDPORT COMMUNITY HUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

The Charity has been established to provide and manage a community building to give the opportunity for educational, social, sports and leisure activities to the residents of the Landport Estate and the surrounding town of Lewes, East Sussex.

The Hub building continues to provide a home for several main organisations together with flexible availability for any and all community and local groups who would like to hire it for events. The main groups are a registered charity which runs a nursery specialising in providing for children with additional needs, a CIC which provides dance lessons and opportunities for all, making it possible for children in low income families to realise their dance aspirations in a family atmosphere with plenty of pastoral support, and a youth group running under the local authority provision for young people with substantial and significant additional challenges which is associated with a charity for this purpose.

Additional groups also using the building include fitness groups such as bounce fit and a local Move-It group for fitness for all, and regular sessions of Table Tennis, plus a number of one off cultural, arts and social events aimed at including all in the local area. A new group coming to the Hub this year has been the local recently formed Men's Shed, and there is now a regular Repair Cafe operating from the building again now that everything is open.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit; running a charity (PB2)'

Achievements and performance

The challenges this year have changed, with emphasis on availability and accessibility for those in need of support, together with improving the aspects of the building that will make it into a potential warm space throughout coming winters. The trustees are looking forward to further progress being made to make the space accessible to all, especially in terms of heating.

Financial review

The results for the financial year are shown in the Statement of Financial Activities on page 5, the Trustees consider the deficit for the year to be acceptable.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) registered on 14 October 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms D Twitchen MBE

Mr J L Tait

Mr N C Kortalla-Bird

Ms P Campbell

Ms W Baker

Mr I Campbell

Mrs R O'Keeffe MBE

Ms E Clarke

(Resigned 17 July 2023)

(Appointed 29 March 2022)

There were no resignations during the year.

LANDPORT COMMUNITY HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

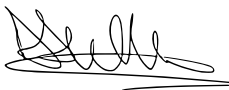
Staffing

We have continued to employ a building supervisor and have continued to make sure that she has access to appropriate training.

Trustees

The trustees have met regularly, and have been happy to be able to move away from the lockdown regime of online meetings to face to face again, with all the possibilities for positive interaction within the space we are looking after again. Being able to physically tour and inspect the building as appropriate is a great asset to progress.

The trustees' report was approved by the Board of Trustees.



Ms D Twitchen MBE

Trustee

18 July 2023

LANDPORT COMMUNITY HUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LANDPORT COMMUNITY HUB

I report to the trustees on my examination of the financial statements of Landport Community Hub (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



M A Filsell FCA for and on behalf of
Knill James LLP

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 27 July 2023

LANDPORT COMMUNITY HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	500	21,679	22,179	24,988	8,811	33,799
Charitable activities	3	-	-	-	4,636	-	4,636
Other trading activities	4	15,704	-	15,704	12,333	-	12,333
Total income		16,204	21,679	37,883	41,957	8,811	50,768
Expenditure on:							
Charitable activities	5	12,133	19,337	31,470	5,641	11,256	16,897
Other	9	11,253	-	11,253	8,963	-	8,963
Total expenditure		23,386	19,337	42,723	14,604	11,256	25,860
Net (expenditure)/income for the year/							
Net movement in funds		(7,182)	2,342	(4,840)	27,353	(2,445)	24,908
Fund balances at 1 October 2021		37,943	8,505	46,448	10,590	10,950	21,540
Fund balances at 30 September 2022		30,761	10,847	41,608	37,943	8,505	46,448

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

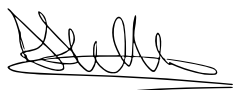
LANDPORT COMMUNITY HUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		190,000		190,000
Current assets					
Cash at bank and in hand		20,050		26,388	
Creditors: amounts falling due within one year	13	(4,806)		(12,753)	
Net current assets			15,244		13,635
Total assets less current liabilities			205,244		203,635
Creditors: amounts falling due after more than one year	14		(163,636)		(157,187)
Net assets			41,608		46,448
Income funds					
Restricted funds	15		10,847		8,505
Unrestricted funds			30,761		37,943
			41,608		46,448

The financial statements were approved by the Trustees on 18 July 2023



Ms D Twitchen MBE
Trustee

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Landport Community Hub is a Charitable Incorporated Organisation (CIO) registered on 14 October 2016.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	500	19,744	20,244	15,081	-	15,081
Grants	-	1,935	1,935	9,907	8,811	18,718
	<u>500</u>	<u>21,679</u>	<u>22,179</u>	<u>24,988</u>	<u>8,811</u>	<u>33,799</u>

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Charitable activities

	2021 £
Other income	4,636
	<u>4,636</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Letting and licensing arrangements	15,704	12,333
	<u>15,704</u>	<u>12,333</u>

5 Charitable activities

	2022 £	2021 £
Maintenance	19,337	11,256
Share of support costs (see note 6)	12,133	5,641
	<u>31,470</u>	<u>16,897</u>
Analysis by fund		
Unrestricted funds	12,133	5,641
Restricted funds	19,337	11,256
	<u>31,470</u>	<u>16,897</u>

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Light & Heat	1,586	-	1,586	2,704	-	2,704
Water Rates	465	-	465	109	-	109
Maintenance	3,373	-	3,373	437	-	437
Insurance	906	-	906	962	-	962
Cleaner	4,422	-	4,422	1,429	-	1,429
Licenses	296	-	296	-	-	-
Loft	1,085	-	1,085	-	-	-
	<u>12,133</u>	<u>-</u>	<u>12,133</u>	<u>5,641</u>	<u>-</u>	<u>5,641</u>
Analysed between Charitable activities	<u>12,133</u>	<u>-</u>	<u>12,133</u>	<u>5,641</u>	<u>-</u>	<u>5,641</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Mortgage	<u>11,253</u>	<u>8,963</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 October 2021	190,000
At 30 September 2022	190,000
Carrying amount	
At 30 September 2022	190,000
At 30 September 2021	190,000

12 Loans and overdrafts

	2022 £	2021 £
Bank loans	168,442	169,940
Payable within one year	4,806	12,753
Payable after one year	163,636	157,187

The long-term loans are secured by fixed charges over the freehold property.

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	12	4,806	12,753

14 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	12	163,636	157,187

LANDPORT COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2021	Movement in funds		Balance at 30 September 2022
	£	Incoming resources £	Resources expended £	£
Click	2,200	10,328	(10,012)	2,516
Loft	-	9,851	(8,342)	1,509
Garden	-	1,500	(983)	517
Lottery	3,991	-	-	3,991
Playscheme	741	-	-	741
Sussex (1)	1,402	-	-	1,402
Sussex (2)	302	-	-	302
ESCC Grant	6	-	-	6
Mortgage	(137)	-	-	(137)
	<u>8,505</u>	<u>21,679</u>	<u>(19,337)</u>	<u>10,847</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 September 2022 are represented by:					
Tangible assets	190,000	-	190,000	190,000	190,000
Current assets/(liabilities)	4,397	10,847	15,244	5,130	13,635
Long term liabilities	(163,636)	-	(163,636)	(157,187)	(157,187)
	<u>30,761</u>	<u>10,847</u>	<u>41,608</u>	<u>8,505</u>	<u>46,448</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).