MIREHOUSE COMMUNITY CENTRE

England & Wales · Charity number 1180211

Details

Other names	MIREHOUSE COMMUNITY CENTRE ASSOCIATION
Status	Registered
Legal form	CIO
Registered	2018-10-05
Register	View on the Charity Commission register

Contact

Address	Mirehouse Community Centre Seathwaite Avenue Whitehaven Cumbria CA28 9SP
Phone	01946693301
Email	mccamirehouse@yahoo.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MIREHOUSE AS DEFINED BY THE ELECTORAL WARDS OF MIREHOUSE EAST AND WEST (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER ORGANISATIONS, IN A COMMON EFFORT TO ADVANCE EDUCATE AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTSTO ESTABLISH OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY)IN FURTHERANCE OF THESE OBJECTS.THE ASSOCIATION SHALL BE NON SECTARIAN RELIGION.

Activities: The centre provides an advice service with representation at appeal , children's holiday activities, men's DIY projects, and online training.We also have a cafe, Top of the Shops, where groups can meet for support and low cost refreshments.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£129,395	£94,888	-	-
2024-09-30	£105,627	£127,982	-	-
2023-09-30	£80,457	£104,722	-	-
2022-09-30	£66,837	£93,913	-	-
2021-09-30	£91,715	£80,243	-	-
2020-09-30	£129,378	£102,125	-	-

Trustees

Name	Role	Appointed
Carl Walmsley	Chair	2018-04-04
John Roberson-McCoy Mr		2024-10-31
KAREN THERESA MCGRADY		2010-10-07
LIANNE MEAN		2011-10-07
Louise Walmsley		2018-04-04

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MIREHOUSE COMMUNITY CENTRE

England & Wales - Charity number 1180211

Accounts

ArmstrongWatson®
Accountants, Business & Financial Advisers

Mirehouse Community Centre
Seathwaite Avenue
Mirehouse
Whitehaven
Cumbria
CA28 9SP

Date: 19 June 2026
Please ask for: Benjamin Lane
Our Ref: 2869/18(77048)
Your Ref:
T: 01900 68311
e: benjamin.lane@armstrongwatson.co.uk

Dear Ms K Mcgrady and Mr C Walmsley

Mirehouse Community Centre

Accounts

We have completed the preparation of the accounts of the above company for the period ended 30 September 2025. Once the accounts have been approved by both trustees we will then send out an official copy with the signed independent examination. Please only use the official copy when submitting to the charity commission.

We enclose the following documents which require your attention before being returned to us:

1. AW Approval copy of the Financial Statements

Yours sincerely

Steven Kirkbride
Partner
For and on behalf of Armstrong Watson LLP

Armstrong Watson
Carleton House
136 Gray Street
Workington
CA14 2LU
T: 01900 68311

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Charity number: 118021

MIREHOUSE COMMUNITY CENTRE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

ArmstrongWatson®

Accountants, Business & Financial Advisers

MIREHOUSE COMMUNITY CENTRE

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MIREHOUSE COMMUNITY CENTRE

TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

The Trustees present their annual report together with the financial statements of the Mirehouse Community Centre for the.

Objectives and activities

a. Policies and objectives

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running and is also our Advice Worker.

The Maximizing Income project, funded by National Lottery, has now ended.

Copeland Community Fund has funded towards continuation of this project. This is an invaluable project for the local community and beyond, going out as far as Workington/Maryport area and being used regularly by Maryport Health Services, Domestic Abuse Copeland, Social Services plus self-referral. Particularly working with Copeland Housing Options and Copeland Crisis Prevention working with the homeless, and those in temporary accommodation. Ensuring that all relevant income streams are in place for all users.

Services provided include representation at appeal, divorce, property transfer, compensation, benefit applications and housing issues. Anything that people don’t understand the legal process of and/or which might require a solicitor for. Our advice is free.

Achievements and performance

a. Main achievements of the CIO

As regards our café (Top Of The Shops), it remains very popular but still in need of significant funding. Overheads are very high, and we are still using core funds from the main centre to shore these up. We were supported by Cumbria Community Foundation this year in part for salaries and Albert Hunt continue to support this project. We have also had financial input from Cumberland Council. This year we have started using the cafe to train local people to a point where they are ‘fit for work’ if they do wish to look for employment. These volunteers do practical work in the cafe, study for accredited qualifications and practice interview technique. Management of this project is by Claire Mattinson, a paid worker who also works many voluntary hours.

Hiring out of our space remains a steady source of income. We have one office rented out by Children’s Services for SEND children and their carers. South Whitehaven Youth Partnership rent two nights a week. Residents’ Group remain with us, and we have various organisation's renting on an ad hoc basis.

Finally, we would like to say a massive thank you to all our funders for their investment, to staff and volunteers for their dedication and hard work, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community and beyond.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Structure, governance and management

a. Constitution

Mirehouse Community Centre is a registered charity, number 118021, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Reference and administrative details of the CIO, its trustees and advisers

Trustees	Mr Carl Walmsley, Chair Ms Karen McGrady, Trustee Ms Lianne Mean, Trustee Ms Louise Walmsley, Trustee Mr John Rogerson-McCoy, Trustee
Principal office	Seathwaite Avenue Mirehouse Whitehaven CA28 9SP

Members' liability

The Members of the CIO guarantee to contribute an amount not exceeding £1 to the assets of the CIO in the event of winding up.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Approved by order of the members of the board of Trustees and signed on their behalf by:



Carl Walmsley (Jul 13, 2026 13:43:02 GMT+1)

Mr Carl Walmsley
Chair
Date:

INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Independent examiner's report to the Trustees of Mirehouse Community Centre ('the CIO')

I report to the charity Trustees on my examination of the accounts of the CIO for the period ended 30 September 2025.

Responsibilities and basis of report

As the Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 CIO has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Dated:

Steven Kirkbride BFP FCA Institute of Chartered Accountants

Armstrong Watson LLP
Carleton House
136 Gray Street
Workington
CA14 2LU

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**4,039**	**83,525**	**87,564**	*42,788*
Charitable activities	4	**41,831**	**-**	**41,831**	*62,839*
Total income		**45,870**	**83,525**	**129,395**	*105,627*
Expenditure on:					
Charitable activities	5	**50,039**	**44,849**	**94,888**	*127,982*
Total expenditure		**50,039**	**44,849**	**94,888**	*127,982*
Net (expenditure)/income		**(4,169)**	**38,676**	**34,507**	*(22,355)*
Transfers between funds	11	**543**	**(543)**	**-**	-
Net movement in funds		**(3,626)**	**38,133**	**34,507**	*(22,355)*
Reconciliation of funds:					
Total funds brought forward		**40,412**	**6,881**	**47,293**	*69,648*
Net movement in funds		**(3,626)**	**38,133**	**34,507**	*(22,355)*
Total funds carried forward		**36,786**	**45,014**	**81,800**	*47,293*

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 7 to 18 form part of these financial statements.

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note		30 September 2025 £		5 October 2024 £
Fixed assets					
Tangible assets	8		**6,812**		*5,898*
			6,812		*5,898*
Current assets					
Debtors	9	**21,283**		*2,000*	
Cash at bank and in hand		**55,506**		*41,094*	
		76,789		*43,094*	
Current liabilities					
Creditors: amounts falling due within one year	10	**(1,801)**		*(1,699)*	
Net current assets			**74,988**		*41,395*
Total assets less current liabilities			**81,800**		*47,293*
Net assets excluding pension asset			**81,800**		*47,293*
Total net assets			**81,800**		*47,293*
Charity funds					
Restricted funds	11		**45,014**		*6,881*
Unrestricted funds	11		**36,786**		*40,412*
Total funds			**81,800**		*47,293*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Karen Mcgrady (Jun 19, 2026 16:25:30 GMT+1)

Ms Karen McGrady
Trustee
Date:

The notes on pages 7 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1. General information

Mirehouse Community Centre is a charitable incorporated organisation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mirehouse Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Long-term leasehold property	-		Nil
Fixtures and fittings	-	20%	Straight line basis

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Donations	660	-	**660**
Grants	22,662	64,242	**86,904**
	4,039	83,525	**87,564**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Donations	*1,188*	*-*	*1,188*
Grants	*-*	*41,600*	*41,600*
	1,188	*41,600*	*42,788*

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Room hire	7,348	**7,348**
Cafe sales	34,483	**34,483**
	41,831	**41,831**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Room hire	*9,705*	*9,705*
Cafe sales	*53,134*	*53,134*
	62,839	*62,839*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Total costs	50,039	44,849	**94,888**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total 2024 £*
Total costs	*85,250*	*42,732*	*127,982*

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Total costs	94,888	**94,888**

	Activities undertaken directly 2024 £	*Total funds 2024 £*
Total costs	*127,982*	*127,982*

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Staff costs	37,522	**37,522**
Depreciation	1,426	**1,426**
Cafe purchases	20,502	**20,502**
Rent and rates	3,181	**3,181**
Heat and light	13,309	**13,309**
Insurance	438	**438**
Repairs and renewals	2,126	**2,126**
Telephone	3,137	**3,137**
Sundry expenses	6,556	**6,556**
Accountancy fees	2,261	**2,261**
Cleaning Costs	4,430	**4,430**
	94,888	**94,888**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2024 £	*Total funds 2024 £*
Staff costs	*35,832*	*35,832*
Depreciation	*12,500*	*12,500*
Cafe purchases	*39,875*	*39,875*
Rent and rates	*2,375*	*2,375*
Heat and light	*8,861*	*8,861*
Insurance	*783*	*783*
Repairs and renewals	*7,929*	*7,929*
Telephone	*2,949*	*2,949*
Sundry expenses	*8,346*	*8,346*
Accountancy fees	*1,698*	*1,698*
Staff training	*2,034*	*2,034*
Cleaning Costs	*4,800*	*4,800*
	127,982	*127,982*

7. Staff costs

	2025 £	*2024 £*
Wages and salaries	**37,522**	*35,832*
	37,522	*35,832*

The average number of persons employed by the CIO during the period was as follows:

	2025 No.	*2024 No.*
Employees	**2**	*2*

No employee received remuneration amounting to more than £60,000 in either year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

8. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 6 October 2024	**206,945**	**27,771**	**234,716**
Additions	**-**	**2,340**	**2,340**
At 30 September 2025	**206,945**	**30,111**	**237,056**
Depreciation			
At 6 October 2024	**206,945**	**21,873**	**228,818**
Charge for the period	**-**	**1,426**	**1,426**
At 30 September 2025	**206,945**	**23,299**	**230,244**
Net book value			
At 30 September 2025	**-**	**6,812**	**6,812**
At 5 October 2024	*-*	*5,898*	*5,898*

9. Debtors

	30 September 2025 £	*5 October 2024 £*
Due after more than one year		
Trade debtors	**-**	*2,000*
	-	*2,000*
Due within one year		
Trade debtors	**21,283**	-
	21,283	*2,000*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

10. Creditors: Amounts falling due within one year

	30 September 2025 £	*5 October 2024 £*
Accruals and deferred income	**1,801**	*1,699*

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

11. Statement of funds

Statement of funds - current period

	Balance at 6 October 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2025 £
Unrestricted funds					
General Funds	**40,412**	**45,870**	**(50,039)**	**543**	**36,786**
Restricted funds					
Mirehouse salaries	**-**	**37,865**	**(21,070)**	**-**	**16,795**
Police property fund	**1,314**	**-**	**(771)**	**(543)**	**-**
Cumbria CF	**5,567**	**-**	**(2,656)**	**-**	**2,911**
Cafe running costs	**-**	**22,477**	**(16,452)**	**-**	**6,025**
Wheelchair fund	**-**	**3,900**	**(3,900)**	**-**	**-**
Maximise income fund	**-**	**19,283**	**-**	**-**	**19,283**
	6,881	**83,525**	**(44,849)**	**(543)**	**45,014**
Total of funds	**47,293**	**129,395**	**(94,888)**	**-**	**81,800**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

11. Statement of funds (continued)

Statement of funds - prior period

	Balance at 1 October 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 5 October 2024* £
Unrestricted funds					
Designated funds					
Designated Funds building fund	*11,200*	*-*	*(11,202)*	*2*	*-*
General funds					
General Funds	*50,435*	*64,027*	*(74,048)*	*(2)*	*40,412*
Total Unrestricted funds	*61,635*	*64,027*	*(85,250)*	*-*	*40,412*
Restricted funds					
Mirehouse salaries	*8,013*	*25,730*	*(35,831)*	*2,088*	*-*
Police property fund	*-*	*2,415*	*(1,101)*	*-*	*1,314*
Cumbria CF	*-*	*9,455*	*(1,800)*	*(2,088)*	*5,567*
Christmas fund	*-*	*4,000*	*(4,000)*	*-*	*-*
	8,013	*41,600*	*(42,732)*	*-*	*6,881*
Total of funds	*69,648*	*105,627*	*(127,982)*	*-*	*47,293*

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

12. Summary of funds

Summary of funds - current period

	Balance at 6 October 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2025 £
General funds	**40,412**	**45,870**	**(50,039)**	**543**	**36,786**
Restricted funds	**6,881**	**83,525**	**(44,849)**	**(543)**	**45,014**
	47,293	**129,395**	**(94,888)**	**-**	**81,800**

Summary of funds - prior period

	Balance at 1 October 2023 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 5 October 2024 £*
Designated funds	*11,200*	*-*	*(11,202)*	*2*	*-*
General funds	*50,435*	*64,027*	*(74,048)*	*(2)*	*40,412*
Restricted funds	*8,013*	*41,600*	*(42,732)*	*-*	*6,881*
	69,648	*105,627*	*(127,982)*	*-*	*47,293*

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 30 September 2025 £	Restricted funds 30 September 2025 £	Total funds 30 September 2025 £
Tangible fixed assets	4,369	2,443	**6,812**
Current assets	33,675	43,114	**76,789**
Creditors due within one year	(1,801)	-	**(1,801)**
Difference	543	(543)	**-**
Total	36,786	45,014	**81,800**

Analysis of net assets between funds - prior period

	Unrestricted funds 5 October 2024 £	*Restricted funds 5 October 2024 £*	*Total funds 5 October 2024 £*
Tangible fixed assets	*4,583*	*1,315*	*5,898*
Debtors due after more than one year	*2,000*	*-*	*2,000*
Current assets	*35,528*	*5,566*	*41,094*
Creditors due within one year	*(1,699)*	*-*	*(1,699)*
Total	*40,412*	*6,881*	*47,293*

Mirehouse Community Centre - Approval Accounts

Final Audit Report 2026-07-13

Created:	2026-06-19
By:	Benjamin Lane (Benjamin.Lane@armstrongwatson.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfT9VN2r7UANedTNJOYG1uaX8jeMUqT9N

"Mirehouse Community Centre - Approval Accounts" History

Document created by Benjamin Lane (Benjamin.Lane@armstrongwatson.co.uk)
2026-06-19 - 08:08:02 GMT- IP address: 46.235.170.216

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2026-06-19 - 08:13:25 GMT

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Benjamin Lane (Benjamin.Lane@armstrongwatson.co.uk) added alternative signer wammowalmsleychair@gmail.com. The original signer coachwammo@icloud.com can still sign.
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Signer wammowalmsleychair@gmail.com entered name at signing as Carl Walmsley

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Signature Date: 2026-07-13 - 12:43:02 GMT - Time Source: server- IP address: 146.199.183.198 - Signature appearance selected: MOBILE_DRAW

Agreement completed.

2026-07-13 - 12:43:02 GMT

MIREHOUSE COMMUNITY CENTRE

England & Wales - Charity number 1180211

Accounts

Charity number: 1180211

MIREHOUSE COMMUNITY CENTRE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2024

ArmstrongWatson®

Accountants, Business & Financial Advisers

MIREHOUSE COMMUNITY CENTRE

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 OCTOBER 2024

Trustees	Mr Carl Walmsley, Chair Ms Karen McGrady, Trustee Ms Lianne Mean, Trustee Ms Louise Walmsley, Trustee Mr John Rogerson-McCoy, Trustee (appointed 31 October 2024)
Charity registered number	1180211
Principal office	Seathwaite Avenue Mirehouse Whitehaven CA28 9SP

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 OCTOBER 2024

The Trustees present their annual report together with the financial statements of the Mirehouse Community Centre for the year 6 October 2023 to 5 October 2024.

Objectives and activities

a. Policies and objectives

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running and is also our Advice Worker.

The Maximizing Income project, funded by National Lottery, is now in the final year of six.. This is an invaluable project for the local community and beyond. Going out as far as Workington /Maryport area and being used regularly by Maryport Health Services, Domestic Abuse Copeland , Social Services plus self-referral. Particularly working with Copeland Housing Options and Copeland Crisis Prevention working with the homeless, and those in temporary accommodation. Ensuring that all relevant income streams are in place for all users.

Services provided include representation at appeal, divorce, property transfer, compensation, benefit applications and housing issues. Anything that people don't understand the legal process of and/or which might require a solicitor for. Our advice is free.

Achievements and performance

a. Main achievements of the Charity

As regards our café (Top Of The Shops), it remains very popular but still in need of significant funding. Overheads are very high, and we are still using core funds from the main centre to shore these up . We were supported by Cumbria Community Foundation this year for part salary and Albert Hunt continue to support this project. We have also had financial input from Cumberland Council. This year we have started using the cafe to train local people to a point where they are 'fit for work' if they do wish to look for employment. These volunteers do practical work in the cafe, study for accredited qualifications and practise interview technique. Management of this project is by Claire Mattinson, a paid worker who also works many voluntary hours.

Our hiring out of space remains a steady sense of income. We have two offices rented out by Children's Services for SEND children and their carers. South Whitehaven Youth Partnership rent two nights a week, Unfortunately Together We left us in November 2023. We wish them the very best for the future. Residents' Group remain with us, and we have various organisations renting on an ad hoc basis.

Finally, we would like to say a massive thank you to all funders for their investment, to staff and volunteers for their dedication and hard work, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community and beyond.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 OCTOBER 2024

Structure, governance and management

a. Constitution

Mirehouse Community Centre is a registered charity, number 1180211, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

C. Wal

Mr Carl Walmsley
Chair
Date:

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 OCTOBER 2024

Independent examiner's report to the Trustees of Mirehouse Community Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 October 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Dated:

Steven Kirkbride BFP FCA Institute of Chartered Accountants

Armstrong Watson LLP
Carleton House
136 Gray Street
Workington
CA14 2LU

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 OCTOBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**1,188**	**41,600**	**42,788**	*43,448*
Charitable activities	4	**62,839**	**-**	**62,839**	*37,009*
Total income		**64,027**	**41,600**	**105,627**	*80,457*
Expenditure on:					
Charitable activities	5	**85,250**	**42,732**	**127,982**	*104,722*
Total expenditure		**85,250**	**42,732**	**127,982**	*104,722*
Net movement in funds		**(21,223)**	**(1,132)**	**(22,355)**	*(24,265)*
Reconciliation of funds:					
Total funds brought forward		**61,635**	**8,013**	**69,648**	*93,913*
Net movement in funds		**(21,223)**	**(1,132)**	**(22,355)**	*(24,265)*
Total funds carried forward		**40,412**	**6,881**	**47,293**	*69,648*

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

The notes on pages 7 to 16 form part of these financial statements.

BALANCE SHEET
AS AT 5 OCTOBER 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	8		**5,898**		*11,962*
			5,898		*11,962*
Current assets					
Debtors	9	**2,000**		*937*	
Cash at bank and in hand		**41,094**		*58,818*	
		43,094		*59,755*	
Creditors: amounts falling due within one year	10	**(1,699)**		*(2,069)*	
Net current assets			**41,395**		*57,686*
Total assets less current liabilities			**47,293**		*69,648*
Net assets excluding pension asset			**47,293**		*69,648*
Total net assets			**47,293**		*69,648*
Charity funds					
Restricted funds	11		**6,881**		*8,013*
Unrestricted funds	11		**40,412**		*61,635*
Total funds			**47,293**		*69,648*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Ms Karen McGrady
Trustee
Date:

The notes on pages 7 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 OCTOBER 2024

1. General information

Mirehouse Community Centre is a charitable incorporated organisation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mirehouse Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	20%	Straight line basis
Fixtures and fittings	-	20%	Straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
Donations	1,188	-	**1,188**
Grants	-	39,185	**39,185**
Government grants	-	2,415	**2,415**
	1,188	41,600	**42,788**

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Donations	*518*	-	*518*
Grants	*3,400*	*34,730*	*38,130*
Government grants	*4,800*	-	*4,800*
	8,718	*34,730*	*43,448*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Room hire	9,705	**9,705**
Cafe sales	53,134	**53,134**
	62,839	**62,839**

	Unrestricted funds 2023 £	*Total funds 2023 £*
Room hire	*10,097*	*10,097*
Cafe sales	*26,912*	*26,912*
	37,009	*37,009*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Total costs	85,250	42,732	**127,982**

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total 2023 £*
Total costs	*64,058*	*40,664*	*104,722*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Total costs	127,982	**127,982**

	Activities undertaken directly 2023 £	*Total funds 2023 £*
Total costs	*104,722*	*104,722*

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	35,832	**35,832**
Depreciation	12,500	**12,500**
Cafe purchases	39,875	**39,875**
Rent and rates	2,375	**2,375**
Heat and light	8,861	**8,861**
Insurance	783	**783**
Repairs and renewals	7,929	**7,929**
Telephone	2,949	**2,949**
Sundry expenses	8,346	**8,346**
Accountancy fees	1,698	**1,698**
Staff training	2,034	**2,034**
Cleaning Costs	4,800	**4,800**
	127,982	**127,982**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

6. **Analysis of expenditure by activities (continued)**

Analysis of direct costs (continued)

	Activities 2023 £	*Total funds 2023* £
Staff costs	*33,786*	*33,786*
Depreciation	*12,165*	*12,165*
Cafe purchases	*20,228*	*20,228*
Rent and rates	*2,016*	*2,016*
Heat and light	*9,977*	*9,977*
Insurance	*1,195*	*1,195*
Repairs and renewals	*16,837*	*16,837*
Telephone	*2,315*	*2,315*
Sundry expenses	*1,700*	*1,700*
Accountancy fees	*1,560*	*1,560*
Trips and activities	*1,125*	*1,125*
Staff training	*1,818*	*1,818*
	104,722	*104,722*

7. **Staff costs**

	2024 £	*2023* £
Wages and salaries	**35,832**	*33,786*
	35,832	*33,786*

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023* No.
Employees	**2**	*2*

No employee received remuneration amounting to more than £60,000 in either year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 OCTOBER 2024

8. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 6 October 2023	**206,945**	**21,335**	**228,280**
Additions	**-**	**6,436**	**6,436**
At 5 October 2024	**206,945**	**27,771**	**234,716**
Depreciation			
At 6 October 2023	**195,743**	**20,575**	**216,318**
Charge for the year	**11,202**	**1,298**	**12,500**
At 5 October 2024	**206,945**	**21,873**	**228,818**
Net book value			
At 5 October 2024	**-**	**5,898**	**5,898**
At 5 October 2023	*11,202*	*760*	*11,962*

9. Debtors

	2024 £	*2023 £*
Due after more than one year		
Trade debtors	**2,000**	-
	2,000	-
Due within one year		
Other debtors	**-**	*592*
Prepayments and accrued income	**-**	*345*
	2,000	*937*

10. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Accruals and deferred income	**1,699**	*2,069*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

11. Statement of funds

Statement of funds - current year

	Balance at 6 October 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 5 October 2024 £
Unrestricted funds					
Designated funds					
Designated Funds building fund	**11,200**	**-**	**(11,202)**	**2**	**-**
General funds					
General Funds	**50,435**	**64,027**	**(74,048)**	**(2)**	**40,412**
Total Unrestricted funds	**61,635**	**64,027**	**(85,250)**	**-**	**40,412**
Restricted funds					
Grant for wages	**8,013**	**25,730**	**(35,831)**	**2,088**	**-**
Police property funding	**-**	**2,415**	**(1,101)**	**-**	**1,314**
Cumbria CF	**-**	**9,455**	**(1,800)**	**(2,088)**	**5,567**
Christmas Fund	**-**	**4,000**	**(4,000)**	**-**	**-**
	8,013	**41,600**	**(42,732)**	**-**	**6,881**
Total of funds	**69,648**	**105,627**	**(127,982)**	**-**	**47,293**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 OCTOBER 2024

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 October 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 5 October 2023* £
Unrestricted funds					
Designated funds					
Designated building fund	*22,410*	-	*(11,210)*	-	*11,200*
General funds					
General Funds	*52,159*	*45,727*	*(52,848)*	*5,397*	*50,435*
Total Unrestricted funds	*74,569*	*45,727*	*(64,058)*	*5,397*	*61,635*
Restricted funds					
Grant for wages	*7,227*	*34,730*	*(33,944)*	-	*8,013*
Sellafield - for sensory equipment	*2,949*	-	-	*(2,949)*	-
Mind Ya Marrars	*1,000*	-	-	*125*	-
Centre refurb	*8,168*	-	-	*(2,573)*	-
	19,344	*34,730*	*(33,944)*	*(5,397)*	*8,013*
Total of funds	*93,913*	*80,457*	*(98,002)*	-	*69,648*

12. Summary of funds

Summary of funds - current year

	Balance at 6 October 2023 £	**Income** £	**Expenditure** £	**Transfers in/out** £	**Balance at 5 October 2024** £
Designated funds	**11,200**	**-**	**(11,202)**	**2**	**-**
General funds	**50,435**	**64,027**	**(74,048)**	**(2)**	**40,412**
Restricted funds	**8,013**	**41,600**	**(42,732)**	**-**	**6,881**
	69,648	**105,627**	**(127,982)**	**-**	**47,293**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2024

12. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 October 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 5 October 2023* £
Designated funds	*22,410*	-	*(11,210)*	-	*11,200*
General funds	*52,159*	*45,727*	*(52,848)*	*5,397*	*50,435*
Restricted funds	*19,344*	*34,730*	*(33,944)*	*(5,397)*	*8,013*
	93,913	*80,457*	*(98,002)*	-	*69,648*

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
Tangible fixed assets	4,583	1,315	**5,898**
Debtors due after more than one year	2,000	-	**2,000**
Current assets	35,528	5,566	**41,094**
Creditors due within one year	(1,699)	-	**(1,699)**
Total	40,412	6,881	**47,293**

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Restricted funds 2023* £	*Total funds 2023* £
Tangible fixed assets	*11,962*	-	*11,962*
Current assets	*51,742*	*8,013*	*59,755*
Creditors due within one year	*(2,069)*	-	*(2,069)*
Total	*61,635*	*8,013*	*69,648*

MIREHOUSE COMMUNITY CENTRE

England & Wales - Charity number 1180211

Accounts

Charity registration number 1180211

MIREHOUSE COMMUNITY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2023

MIREHOUSE COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Karen McGrady Ms Lianne Mean Ms Louise Walmsley Mr Carl Walmsley
Charity number	1180211
Principal address	Seathwaite Avenue Mirehouse Whitehaven Cumbria CA28 9SP
Independent examiner	Armstrong Watson LLP Carleton House 136 Gray Street Workington Cumbria CA14 2LU

MIREHOUSE COMMUNITY CENTRE

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MIREHOUSE COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 OCTOBER 2023

The trustees present their annual report and financial statements for the year ended 5 October 2023.

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

A successful year where rebuilding after the pandemic is eventually becoming more evident, particularly with the café project.

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running, and is also is our Advice Worker.

The Maximising Income project, funded by National Lottery, is now in its 2nd year of continuation funding. This is an invaluable project for the local community and beyond. Going out as far as Workington /Maryport area and being used regularly by Maryport Health Services, Domestic Abuse Copeland and Allerdale, and both Councils. Particularly Housing Options working with the homeless and those in temporary accommodation.

Services provided include representation at appeal , divorce, property transfer, compensation , benefit applications and housing issues. Anything that people don't understand the legal process of and/or which might require a solicitor for. Our advice is free.

- As regards our café (Top Of The Shops), we are becoming more secure but still in need of significant funding. Overheads are massive and we are using funds from the main centre to shore these up . We were supported by Cumbria Community Foundation and Albert Hunt Trust for part salary, Well Whitehaven for improvements and equipment in both the café and the main Centre. Management of this project is by Claire Mattinson, a paid worker who also works many voluntary hours.
- Filling low cost food is available, dogs are welcome, volunteering is rewarded by the availability of accredited courses beyond what is required. This along with the practical volunteering puts residents in a favourable position if they want to look for paid employment. We still have not reached a stage of self-sufficiency. Therefore other funding is sought, but difficult to secure.

Our hiring out of space remains a steady sense of income. We have Together We (mental health support) renting two back offices, we have had Bee Unique hiring this year, who are autism support, but unfortunately they left us in July 2023. We wish them the very best for the future.. Groups and Residents' Group remain with us, and we have a new Drug and Alcohol support group on a Thursday evening.

Finally, we would like to say a massive thank you to all funders for their investment, to staff and volunteers for their dedication and hard work, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community and beyond.

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

C Walmsley

.....

Mr Carl Walmsley
Trustee
Dated: 08 July 2024

MIREHOUSE COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIREHOUSE COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Mirehouse Community Centre (the charity) for the year ended 5 October 2023.

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.

T. Hindmoor

Tony Hindmoor BFP FCA
Armstrong Watson LLP
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 10 July 2024

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	**3**	8,718	-	34,730	43,448	44,134
Charitable activities	**4**	37,009	-	-	37,009	22,703
Total income		45,727	-	34,730	80,457	66,837
Expenditure on:						
Charitable activities	**5**	52,848	11,210	40,664	104,722	88,242
Net outgoing resources before transfers		(7,121)	(11,210)	(5,934)	(24,265)	(21,405)
Gross transfers between funds		5,397	-	(5,397)	-	-
Net expenditure for the year/ Net movement in funds		(1,724)	(11,210)	(11,331)	(24,265)	(21,405)
Fund balances at 6 October 2022		52,159	22,410	19,344	93,913	115,318
Fund balances at 5 October 2023		50,435	11,200	8,013	69,648	93,913

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

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

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	3	11,829	-	32,305	44,134
Charitable activities	4	22,703	-	-	22,703
Total income		34,532	-	32,305	66,837
Expenditure on:					
Charitable activities	5	48,686	11,211	28,345	88,242
Net outgoing resources before transfers		(14,154)	(11,211)	3,960	(21,405)
Gross transfers between funds		3,195	-	(3,195)	-
Net expenditure for the year/ Net movement in funds		(10,959)	(11,211)	765	(21,405)
Fund balances at 6 October 2021		63,118	33,621	18,579	115,318
Fund balances at 5 October 2022		52,159	22,410	19,344	93,913

MIREHOUSE COMMUNITY CENTRE

BALANCE SHEET

AS AT 5 OCTOBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**10**		11,962		23,497
Current assets					
Debtors	**11**	937		14,433	
Cash at bank and in hand		58,818		57,582	
		59,755		72,015	
Creditors: amounts falling due within one year	**12**	(2,069)		(1,599)	
Net current assets			57,686		70,416
Total assets less current liabilities			69,648		93,913
The funds of the charity					
Restricted income funds	**13**		8,013		19,344
Unrestricted funds			50,435		52,159
Desiginated funds	**14**		11,200		22,410
			69,648		93,913

The financial statements were approved by the trustees on 6/7/24

.....
Ms Karen McGrady
Trustee

1 Accounting policies

Charity information

Mirehouse Community Centre is a charitable incorporated organisation.

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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

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	20% straight line basis
Fixtures and fittings	20% straight line basis

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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	518	-	518	1,005	-	1,005
Grants received	8,200	34,730	42,930	10,824	32,305	43,129
	8,718	34,730	43,448	11,829	32,305	44,134

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable activities		
Room hire	10,097	11,375
Cafe income	26,912	11,328
	37,009	22,703

5 Expenditure on charitable activities

	Unrestricted 2023	Designated 2023	Restricted 2023	Total 2023	Unrestricted 2022	Designated 2022	Restricted 2022	Total 2022
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	1,661	-	32,126	33,787	12,802	-	19,860	32,662
Depreciation and impairment	955	11,210	-	12,165	1,035	11,211	-	12,246
Trips and activities	-	-	1,125	1,125	1,299	-	940	2,239
Cafe purchases	20,228	-	-	20,228	11,114	-	-	11,114
Staff training	-	-	1,818	1,818	404	-	1,920	2,324
Rent and rates	2,016	-	-	2,016	2,412	-	-	2,412
Heat and light	9,977	-	-	9,977	6,150	-	-	6,150
Insurance	1,195	-	-	1,195	1,668	-	-	1,668
Repairs and renewals	11,242	-	5,595	16,837	2,878	-	5,625	8,503
Telephone	2,315	-	-	2,315	2,206	-	-	2,206
Sundry expenses	1,699	-	-	1,699	4,986	-	-	4,986
Accountancy fees	1,560	-	-	1,560	1,523	-	-	1,523
Stationery	-	-	-	-	209	-	-	209
	52,848	11,210	40,664	104,722	48,686	11,211	28,345	88,242

6 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	12,165	12,246

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:

	2023	2022
	Number	Number
	2	3

Employment costs	2023	2022
	£	£
Wages and salaries	33,787	32,662

No employee received emoluments of more than £60,000 during the year.

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

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 6 October 2022	206,945	20,705	227,650
Additions	-	630	630
At 5 October 2023	206,945	21,335	228,280
Depreciation and impairment			
At 6 October 2022	184,533	19,620	204,153
Depreciation charged in the year	11,210	955	12,165
At 5 October 2023	195,743	20,575	216,318
Carrying amount			
At 5 October 2023	11,202	760	11,962
At 5 October 2022	22,412	1,085	23,497

11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	592	13,793
Prepayments and accrued income	345	640
	937	14,433

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,069	1,599

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 6 October 2022	Incoming resources	Resources expended	Transfers	At 5 October 2023
	£	£	£	£	£
Grant for wages and staff training	7,227	34,730	(33,944)	-	8,013
Sellafield - for sensory equipment	2,949	-	-	(2,949)	-
Mind Ya Marras	1,000	-	(1,125)	125	-
Centre refurb	8,168	-	(5,595)	(2,573)	-
	19,344	34,730	(40,664)	(5,397)	8,013

Previous year:	At 6 October 2021	Incoming resources	Resources expended	Transfers	At 5 October 2022
	£	£	£	£	£
Grant for wages and staff training	10,675	18,332	(21,780)	-	7,227
Sellafield - for sensory equipment	2,949	-	-	-	2,949
Mind Ya Marras	4,455	-	(940)	(2,515)	1,000
Toy Appeal	500	-	-	(500)	-
Rugby team	-	180	-	(180)	-
Centre refurb	-	13,793	(5,625)	-	8,168
	18,579	32,305	(28,345)	(3,195)	19,344

The restricted funds are as follows:

Grant for wages and staff training - This funding is to cover the charity's wages expense, stationery and training.

Sellafield - for sensory equipment - This funding is cover the purchase of sensory and gym equipment.

Mind Your Marra's - This funding is to support a mental health group.

Toy appeal - This funding is donations each Christmas towards toys for children in the area.

Centre refurb - This funding is to help towards the refurbishment of the community centre.

The transfers shown reflect Mirehouse Community Centre Associations contributions towards the funds.

14 Designated funds -

These are designated funds which are material to the charity's activities.

	At 6 October 2022	Resources expended	At 5 October 2023
	£	£	£
Designated building fund	22,410	(11,210)	11,200

Previous year:	At 6 October 2021	Resources expended	At 5 October 2022
	£	£	£
Designated building fund	33,621	(11,211)	22,410

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 October 2022	Incoming resources	Resources expended	Transfers	At 5 October 2023
	£	£	£	£	£
General funds	52,159	45,727	(52,848)	5,397	50,435

Previous year:	At 6 October 2021	Incoming resources	Resources expended	Transfers	At 5 October 2022
	£	£	£	£	£
General funds	63,118	34,532	(48,686)	3,195	52,159

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 5 October 2023:				
Tangible assets	762	11,200	-	11,962
Current assets/(liabilities)	49,673	-	8,013	57,686
	50,435	11,200	8,013	69,648

	Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
At 5 October 2022:				
Tangible assets	1,087	22,410	-	23,497
Current assets/(liabilities)	51,072	-	19,344	70,416
	52,159	22,410	19,344	93,913

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

MIREHOUSE COMMUNITY CENTRE

England & Wales - Charity number 1180211

Accounts

Charity registration number 1180211

MIREHOUSE COMMUNITY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2022

Gibbons

Chartered Accountants & Tax Advisers

SERVICE · SOLUTIONS · VALUE

MIREHOUSE COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Karen McGrady Ms Lianne Mean Ms Louise Walmsley Mr Carl Walmsley
Charity number	1180211
Principal address	Seathwaite Avenue Mirehouse Whitehaven Cumbria CA28 9SP
Independent examiner	Gibbons Carleton House 136 Gray Street Workington Cumbria CA14 2LU

MIREHOUSE COMMUNITY CENTRE

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MIREHOUSE COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 OCTOBER 2022

The trustees present their annual report and financial statements for the year ended 5 October 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

We are still struggling with the effects of Covid on projects, particularly the café, but beginning to rebuild. One thing strengthened and not lost through the pandemic, was community spirit and contact with the community, which always remains our main aim.

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running and is also our Advice Worker.

The Maximising Income project, funded by National Lottery, has received continuation funding for another 3 years, beginning May 2022. This is an invaluable project for the local community and beyond. Going out as far as Workington /Maryport area and being used regularly by Maryport Health Services, Domestic Abuse Copland and Allerdale, and both Councils, particularly Housing Options working with the homeless and those in temporary accommodation.

As regards our café (Top Of The Shops) we are still finding ourselves in more difficult times following the end of Covid support funding from the council, and from charitable funders. Management of this project is by Claire Mattinson, a paid worker who also works many voluntary hours. We are able to pay salary from the residue of statutory funding, but due to covid, we have not reached a stage of self-sufficiency. Therefore, other funding is sought, but more difficult to secure

Men in Sheds project has not yet been resurrected though plans are underway with one of our previous volunteers hopefully now taking the lead.

More fortunately, our hiring of space has picked up again, not to full capacity, but getting there. Mind Your Marra's has moved into town, but we have Together We (mental health support) we have had Bee Unique hiring this year, who are autism support. Youth Groups, Reach Dance group and Residents' Group have resumed following their break due to Covid.

Finally, we would like to say a massive thank you to all funders for their investment, to staff and volunteers for their dedication and hard work through these difficult times, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community and all services resuming.

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

Mr Carl Walmsley
Trustee
Dated: 24/7/2023

MIREHOUSE COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIREHOUSE COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Mirehouse Community Centre (the charity) for the year ended 5 October 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.

T. Hindmoor

Tony Hindmoor BFP FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 2 August 2023

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	3	11,829	-	32,305	44,134	87,722
Charitable activities	4	22,703	-	-	22,703	3,993
Total income		34,532	-	32,305	66,837	91,715
Expenditure on:						
Charitable activities	5	48,686	11,211	28,345	88,242	80,243
Net (outgoing)/incoming resources before transfers		(14,154)	(11,211)	3,960	(21,405)	11,472
Gross transfers between funds		3,195	-	(3,195)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(10,959)	(11,211)	765	(21,405)	11,472
Fund balances at 6 October 2021		63,118	33,621	18,579	115,318	103,846
Fund balances at 5 October 2022		52,159	22,410	19,344	93,913	115,318

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

All income and expenditure derive from continuing activities.

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	3	44,345	-	43,377	87,722
Charitable activities	4	3,993	-	-	3,993
Total income		48,338	-	43,377	91,715
Expenditure on:					
Charitable activities	5	8,224	11,210	60,809	80,243
Net (outgoing)/incoming resources before transfers		40,114	(11,210)	(17,432)	11,472
Gross transfers between funds		15,945	-	(15,945)	-
Net (expenditure)/income for the year/ Net movement in funds		56,059	(11,210)	(33,377)	11,472
Fund balances at 6 October 2020		7,059	44,831	51,956	103,846
Fund balances at 5 October 2021		63,118	33,621	18,579	115,318

MIREHOUSE COMMUNITY CENTRE

BALANCE SHEET

AS AT 5 OCTOBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		23,497		35,593
Current assets					
Debtors	10	14,433		641	
Cash at bank and in hand		57,582		81,921	
		72,015		82,562	
Creditors: amounts falling due within one year	11	(1,599)		(2,837)	
Net current assets			70,416		79,725
Total assets less current liabilities			93,913		115,318
Income funds					
Restricted funds	12		19,344		18,579
Unrestricted funds - designated			22,410		33,621
Unrestricted funds - general			52,159		63,118
			93,913		115,318

The financial statements were approved by the Trustees on 24/7/2022

.....

Ms Karen McGrady
Trustee

1 Accounting policies

Charity information

Mirehouse Community Centre is a charitable incorporated organisation.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

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	20% straight line basis
Fixtures and fittings	20% straight line basis

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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	1,005	-	1,005	3,173	7,175	10,348
Grants received	10,824	32,305	43,129	41,172	36,202	77,374
	11,829	32,305	44,134	44,345	43,377	87,722

4 Charitable activities

	2022 £	2021 £
Room hire	11,375	3,993
Cafe income	11,328	-
	22,703	3,993

5 Charitable activities

	Unrestricted General 2022	Designated Funds 2022	Restricted Funds 2022	Total 2022	Unrestricted General 2021	Designated Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Staff costs	12,802	-	19,860	32,662	-	-	42,707	42,707
Depreciation and impairment	1,035	11,211	-	12,246	1,160	11,210	-	12,370
Trips and activities	1,299	-	940	2,239	-	-	-	-
Purchases	-	-	-	-	-	-	5,224	5,224
Cafe purchases	11,114	-	-	11,114	-	-	3,204	3,204
Subcontract cost	-	-	-	-	-	-	(1,266)	(1,266)
Staff training	404	-	1,920	2,324	-	-	2,761	2,761
Rent and rates	2,412	-	-	2,412	811	-	(1,500)	(689)
Heat and light	6,150	-	-	6,150	-	-	4,493	4,493
Insurance	1,668	-	-	1,668	1,668	-	-	1,668
Repairs and renewals	2,878	-	5,625	8,503	145	-	3,605	3,750
Telephone	2,206	-	-	2,206	1,866	-	-	1,866
Sundry expenses	4,986	-	-	4,986	1,007	-	1,147	2,154
Accountancy fees	1,523	-	-	1,523	1,567	-	-	1,567
Stationery	209	-	-	209	-	-	434	434
	48,686	11,211	28,345	88,242	8,224	11,210	60,809	80,243
	48,686	11,211	28,345	88,242	8,224	11,210	60,809	80,243

5 Charitable activities **(Continued)**

Analysis by fund								
Unrestricted funds - general	48,686	-	-	48,686	8,224	-	-	8,224
Unrestricted funds - designated	-	11,211	-	11,211	-	11,210	-	11,210
Restricted funds	-	-	28,345	28,345	-	-	60,809	60,809
	48,686	11,211	28,345	88,242	8,224	11,210	60,809	80,243

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	3	3

Employment costs	2022 £	2021 £
Wages and salaries	32,662	42,707

No employee received emoluments of more than £60,000 during the year.

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

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 6 October 2021	206,945	20,555	227,500
Additions	-	150	150
At 5 October 2022	206,945	20,705	227,650
Depreciation and impairment			
At 6 October 2021	173,322	18,585	191,907
Depreciation charged in the year	11,211	1,035	12,246
At 5 October 2022	184,533	19,620	204,153
Carrying amount			
At 5 October 2022	22,412	1,085	23,497
At 5 October 2021	33,623	1,970	35,593

10 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	13,793	1
Prepayments and accrued income	640	640
	14,433	641

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,599	2,837

12 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:

		Movement in funds				Movement in funds			
	Balance at 6 October 2020	Incoming resources	Resources expended	Transfers	Balance at 6 October 2021	Incoming resources	Resources expended	Transfers	Balance at 5 October 2022
	£	£	£	£	£	£	£	£	£
Men in Sheds	2,330	-	1,266	(3,596)	-	-	-	-	-
Children In Need - School Holiday Activity	4,843	-	(2,553)	(2,290)	-	-	-	-	-
Cumbria County Council - Cafe and hub	-	-	1,500	(1,500)	-	-	-	-	-
Grant for wages and staff training	26,732	36,202	(45,902)	(6,357)	10,675	18,332	(21,780)	-	7,227
Sellafield - for sensory equipment	2,949	-	-	-	2,949	-	-	-	2,949
Mind Ya Marras	3,102	3,175	(1,822)	-	4,455	-	(940)	(2,515)	1,000
COVID response	12,000	-	(9,797)	(2,203)	-	-	-	-	-
Toy Appeal	-	4,000	(3,500)	-	500	-	-	(500)	-
Rugby team	-	-	-	-	-	180	-	(180)	-
Centre refurb	-	-	-	-	-	13,793	(5,625)	-	8,168
	51,956	43,377	(60,808)	(15,946)	18,579	32,305	(28,345)	(3,195)	19,344

The Restricted Funds are as follows:

Grant for wages and staff training - This funding is to cover the charity's wages expense, stationery and training.

Sellafield - for sensory equipment - This funding is cover the purchase of sensory and gym equipment.

Mind Your Marra's - This funding is to support a mental health group.

Toy appeal - This funding is donations each Christmas towards toys for children in the area.

Centre refurb - This funding is to help towards the refurbishment of the community centre.

The transfers shown reflect Mirehouse Community Centre Associations contributions towards the funds.

12 Restricted funds

(Continued)

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 5 October 2022 are represented by:								
Tangible assets	1,087	22,410	-	23,497	1,972	33,621	-	35,593
Current assets/(liabilities)	51,072	-	19,344	70,416	61,146	-	18,579	79,725
	52,159	22,410	19,344	93,913	63,118	33,621	18,579	115,318

14 Related party transactions

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

MIREHOUSE COMMUNITY CENTRE

England & Wales - Charity number 1180211

Accounts

Charity registration number 1180211

MIREHOUSE COMMUNITY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2021

MIREHOUSE COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Karen McGrady Ms Lianne Mean Ms Louise Walmsley Mr Carl Walmsley
Charity number	1180211
Principal address	Seathwaite Avenue Mirehouse Whitehaven Cumbria CA28 9SP
Independent examiner	Gibbons Carleton House 136 Gray Street Workington Cumbria CA14 2LU

MIREHOUSE COMMUNITY CENTRE

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MIREHOUSE COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 OCTOBER 2021

The trustees present their annual report and financial statements for the year ended 5 October 2021.

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

A difficult year still struggling with the affects of Covid on projects.

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running, and is also is our Advice Worker.

The Maximising Income project, funded by National Lottery has been extremely busy once again, with lockdowns meaning a drop in income for many, with even more having to claim benefits, and issues raised by the situation, such as loss of work as businesses have failed. So this project has been invaluable to those on the estate, and in the wider community, being used now extensively in the Maryport /Workington area by Maryport Health Services, Domestic Abuse Copland and Allerdale, and both Councils. Continuation funding is to be applied for from National Lottery.

At the time of writing, the Café Covid response project has ended and we find ourselves in more difficult times. We are still funded by Health Lottery /Active Communities for this project but this funding is drawing to a close and unfortunately due to covid has not reached a stage of self-sufficiency.

Men in Sheds project has not as yet been resurrected though plans are underway with one of our previous volunteers hopefully now taking the lead.

More fortunately, our hiring of space has picked up again, not to full capacity, but getting there. Mind Your Marras has moved into town, but we have Together We, mental health support, proposals from Bee Unique who are Autusm Support, Youth Groups, Dance Ranch and Residents' Group all preparing to resume.

Finally, we would like to say a massive thank you to all funders for their investment, to volunteers for their dedication and hard work through these difficult times, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community and all services resuming.

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

.....

Mr Carl Walmsley
Trustee
Dated: 26/1/22

MIREHOUSE COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIREHOUSE COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Mirehouse Community Centre (the charity) for the year ended 5 October 2021.

Responsibilities and basis of report

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

T. Hindmoor

Tony Hindmoor BFP FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 4 August 2022

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	44,345	-	43,377	87,722	111,248
Charitable activities	4	3,993	-	-	3,993	18,130
Total income		48,338	-	43,377	91,715	129,378
Expenditure on:						
Charitable activities	5	8,224	11,210	60,809	80,243	102,125
Net incoming/(outgoing) resources before transfers		40,114	(11,210)	(17,432)	11,472	27,253
Gross transfers between funds		15,945	-	(15,945)	-	-
Net income/(expenditure) for the year/ Net movement in funds		56,059	(11,210)	(33,377)	11,472	27,253
Fund balances at 6 October 2020		7,059	44,831	51,956	103,846	76,593
Fund balances at 5 October 2021		63,118	33,621	18,579	115,318	103,846

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

All income and expenditure derive from continuing activities.

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	3	22,740	-	88,508	111,248
Charitable activities	4	18,130	-	-	18,130
Total income		40,870	-	88,508	129,378
Expenditure on:					
Charitable activities	5	47,874	11,210	43,041	102,125
Net incoming/(outgoing) resources before transfers		(7,004)	(11,210)	45,467	27,253
Gross transfers between funds		4,867	-	(4,867)	-
Net income/(expenditure) for the year/ Net movement in funds		(2,137)	(11,210)	40,600	27,253
Fund balances at 6 October 2019		9,196	56,041	11,356	76,593
Fund balances at 5 October 2020		7,059	44,831	51,956	103,846

MIREHOUSE COMMUNITY CENTRE

BALANCE SHEET

AS AT 5 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		35,593		47,704
Current assets					
Debtors	10	641		640	
Cash at bank and in hand		81,921		61,365	
		82,562		62,005	
Creditors: amounts falling due within one year	11	(2,837)		(5,863)	
Net current assets			79,725		56,142
Total assets less current liabilities			115,318		103,846
Income funds					
Restricted funds	12		18,579		51,956
Unrestricted funds - designated			33,621		44,831
Unrestricted funds - general			63,118		7,059
			115,318		103,846

The financial statements were approved by the Trustees on 26/7/22

Ms Karen McGrady
Trustee

1 Accounting policies

Charity information

Mirehouse Community Centre is a charitable incorporated organisation.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1 Accounting policies **(Continued)**

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.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

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	20% straight line basis
Fixtures and fittings	20% straight line basis

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.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	3,173	7,175	10,348	2,740	1,000	3,740
Grants received	41,172	36,202	77,374	20,000	87,508	107,508
	44,345	43,377	87,722	22,740	88,508	111,248

4 Charitable activities

	2021 £	2020 £
Fees and supplies	-	3,611
Room hire	3,993	7,740
Cafe income	-	6,779
	3,993	18,130

5 Charitable activities

	Unrestricted General 2021	Designated Funds 2021	Restricted Funds 2021	Total 2021	Unrestricted General 2020	Designated Funds 2020	Restricted Funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Staff costs	-	-	42,707	42,707	16,320	-	19,094	35,414
Depreciation and impairment	1,160	11,210	-	12,370	1,334	11,210	-	12,544
Trips and activities	-	-	-	-	106	-	2,434	2,540
Purchases	-	-	5,224	5,224	15,310	-	500	15,810
Cafe purchases	-	-	3,204	3,204	320	-	-	320
Subcontract cost	-	-	(1,266)	(1,266)	-	-	2,670	2,670
Staff training	-	-	2,761	2,761	1,138	-	-	1,138
Rent and rates	811	-	(1,500)	(689)	1,102	-	500	1,602
Heat and light	-	-	4,493	4,493	4,096	-	-	4,096
Insurance	1,668	-	-	1,668	1,817	-	-	1,817
Repairs and renewals	145	-	3,605	3,750	682	-	17,843	18,525
Telephone	1,866	-	-	1,866	1,943	-	-	1,943
Sundry expenses	1,007	-	1,147	2,154	2,000	-	-	2,000
Accountancy fees	1,567	-	-	1,567	1,186	-	-	1,186
Travelling	-	-	-	-	495	-	-	495
Stationery	-	-	434	434	25	-	-	25
	8,224	11,210	60,809	80,243	47,874	11,210	43,041	102,125
	8,224	11,210	60,809	80,243	47,874	11,210	43,041	102,125

5 Charitable activities

(Continued)

Analysis by fund								
Unrestricted funds - general	8,224	-	-	8,224	47,874	-	-	47,874
Unrestricted funds - designated	-	11,210	-	11,210	-	11,210	-	11,210
Restricted funds	-	-	60,809	60,809	-	-	43,041	43,041
	8,224	11,210	60,809	80,243	47,874	11,210	43,041	102,125

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3

Employment costs	2021 £	2020 £
Wages and salaries	42,707	35,414

No employee received emoluments of more than £60,000 during the year.

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

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 6 October 2020	206,945	20,296	227,241
Additions	-	259	259
At 5 October 2021	206,945	20,555	227,500
Depreciation and impairment			
At 6 October 2020	162,112	17,425	179,537
Depreciation charged in the year	11,210	1,160	12,370
At 5 October 2021	173,322	18,585	191,907
Carrying amount			
At 5 October 2021	33,623	1,970	35,593
At 5 October 2020	44,833	2,871	47,704

10 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	1	-
Prepayments	640	640
	641	640

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	2,837	5,863

12 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:

		Movement in funds				Movement in funds			
	Balance at 6 October 2019	Incoming resources	Resources expended	Transfers	Balance at 6 October 2020	Incoming resources	Resources expended	Transfers	Balance at 5 October 2021
	£	£	£	£	£	£	£	£	£
Men in Sheds	-	5,000	(2,670)	-	2,330	-	1,266	(3,596)	-
Children In Need - School Holiday Activity	4,277	3,000	(2,434)	-	4,843	-	(2,553)	(2,290)	-
Cumbria County Council - Cafe and hub	1,000	790	(500)	(1,290)	-	-	1,500	(1,500)	-
Grant for wages and staff training	3,390	42,436	(19,095)	-	26,732	36,202	(45,902)	(6,357)	10,675
Sellafield - for sensory equipment	1,500	-	1,458	(8)	2,949	-	-	-	2,949
Sellafield - for cafe furniture	1,189	-	-	(1,189)	-	-	-	-	-
Mind Ya Marras	-	3,102	-	-	3,102	3,175	(1,822)	-	4,455
Kitchen refurb	-	5,012	(19,300)	14,288	-	-	-	-	-
COVID response	-	29,168	(500)	(16,668)	12,000	-	(9,797)	(2,203)	-
Toy Appeal	-	-	-	-	-	4,000	(3,500)	-	500
	11,356	88,508	(43,041)	(4,867)	51,956	43,377	(60,808)	(15,946)	18,579

12 Restricted funds **(Continued)**

The Restricted Funds are as follows:

Peoples Health Trust - Lets Live Happy - This funding is so local people can shape activities in their neighbourhood and form closer social links.

Men In Sheds - This funding is to cover the services provided by Age UK to the project.

Children In Need - School Holiday Activity - This funding is so young people in the area can go on trips and activities to enhance emotional wellbeing and create strong self belief. This project commenced on 1 June 2017 and is ongoing.

Whitehaven Town Council - Gym Conversion - This funding is towards the conversion of 'The Winning Post' into a community gym.

Cumbria County Council - Cafe and Hub - This funding is to assist in the take over an running of Mirehouse Library as a community cafe and hub.

Grant for wages and staff training - This funding is to cover the charity's wages expense, stationery and training.

Sellafield - for sensory equipment - This funding is cover the purchase of sensory and gym equipment.

Sellafield - for cafe furniture - This funding is cover the purchase of cafe furniture.

Mind Your Marra's - This funding is to support a mental health group.

Kitchen refurb - This funding is to help towards the refurbishment of the kitchen.

COVID response - This funding is to help relieve the hardship caused by COVID-19.

Toy appeal - This funding is donations each Christmas towards toys for children in the area.

The transfers shown reflect Mirehouse Community Centre Associations contributions towards the funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 5 October 2021 are represented by:								
Tangible assets	1,972	33,621	-	35,593	2,873	44,831	-	47,704
Current assets/(liabilities)	61,146	-	18,579	79,725	4,186	-	51,956	56,142
	63,118	33,621	18,579	115,318	7,059	44,831	51,956	103,846

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

MIREHOUSE COMMUNITY CENTRE

England & Wales - Charity number 1180211

Accounts

CHARITY COMMISSION

Charity Registration No. 1180211

MIREHOUSE COMMUNITY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2020

Gibbons

Chartered Accountants & Tax Advisers

SERVICE · SOLUTIONS · VALUE

MIREHOUSE COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Karen McGrady Ms Lianne Mean Ms Louise Walmsley Mr Carl Walmsley
Charity number	1180211
Principal address	Seathwaite Avenue Mirehouse Whitehaven Cumbria CA28 9SP
Independent examiner	Gibbons Carleton House 136 Gray Street Workington Cumbria CA14 2LU

MIREHOUSE COMMUNITY CENTRE

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MIREHOUSE COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 OCTOBER 2020

The trustees present their report and financial statements for the year ended 5 October 2020.

Objectives and activities

The first 6 months of this year was the busy and successful time that we are accustomed to, then in March along came Covid-19, and we continued in a successful vein but in a totally different way...

Katrina MacEwan remains our Development Officer, responsible for the securing of main grants to keep our projects running, and also is our Advice Worker. The Maximising Income project, funded by National Lottery has been busier than ever during Covid, with lockdowns meaning a drop in income for many, and a lot of people having to claim Universal Credit for the first time. In fact for the majority, the first time of claiming any benefit at all. So this project has been invaluable to those on the estate, and in the wider community, being used now extensively in the Maryport /Workington area.

Cumbria Community Foundation fund us every year for something or other and in March of this year kicked off our Covid response project with over £4000 to pay for free food for local residents, delivery, PPE, and extra wages for the café girls. Where most cafés lost business, ours doubled!

At the time of writing, the café Covid response project is funded by National Lottery, who have given us £24,000 with the café itself funded by Health Lottery /Active Communities.

Men in Sheds remains a substantial part of the lives of men in our area suffering from social isolation, amongst other things such as poor mental health and dementia. The service users have lost out in this last 6 months, with circumstances meaning they can't meet. We also lost our sessional worker, Andrew Smith, who moved on to other employment, but has also been invaluable as a volunteer driver on the café project. The Men in Sheds project was funded this year by Garfield Weston.

During the first 6 months Well Whitehaven provided funding for some much needed refurbishment of the Centre, kitchen and restroom facilities upgraded, along with flooring in the main hall and reception, and also decoration in all of these areas.

We don't know what the future will bring, all of our hiring out of rooms for diverse projects has stopped, apart from Mind Your Marra's, a men's mental health group, which like the advice and café projects comes under the heading of essential. We can only hope that this pandemic doesn't last too long.

Finally, we would like to say a massive thank you to all funders for their investment, to volunteers for their dedication and hard work, and service users for their support. We look forward to yet another successful year of improving the lives of those in our community.

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

.....

Mr Carl Walmsley

Trustee

Dated: 23/6/21

MIREHOUSE COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIREHOUSE COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Mirehouse Community Centre (the charity) for the year ended 5 October 2020.

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.

T. Hindmoor

Tony Hindmoor BFP FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 4 November 2021

MIREHOUSE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2020

Current financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income from:						
Donations and legacies	3	22,740	-	88,508	111,248	56,373
Charitable activities	4	18,130	-	-	18,130	25,815
Investments	5	-	-	-	-	6
Total income		40,870	-	88,508	129,378	82,194
Expenditure on:						
Charitable activities	6	47,874	11,210	43,041	102,125	88,949
Net (outgoing)/incoming resources before transfers		(7,004)	(11,210)	45,467	27,253	(6,755)
Net (outgoing)/incoming resources before transfers		(7,004)	(11,210)	45,467	27,253	(6,755)
Gross transfers between funds		4,867	-	(4,867)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(2,137)	(11,210)	40,600	27,253	(6,755)
Fund balances at 6 October 2019		9,196	56,041	11,356	76,593	83,349
Fund balances at 5 October 2020		7,059	44,831	51,956	103,846	76,593

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

All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 OCTOBER 2020

Prior financial year

	Notes	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:					
Donations and legacies	3	1,000	-	55,373	56,373
Charitable activities	4	25,815	-	-	25,815
Investments	5	6	-	-	6
Total income		26,821	-	55,373	82,194
Expenditure on:					
Charitable activities	6	33,876	11,210	43,863	88,949
Net (outgoing)/incoming resources before transfers		(7,055)	(11,210)	11,510	(6,755)
Gross transfers between funds		3,334	-	(3,334)	-
Net (expenditure)/income for the year/ Net movement in funds		(3,721)	(11,210)	8,176	(6,755)
Fund balances at 6 October 2018		12,917	67,251	3,181	83,349
Fund balances at 5 October 2019		9,196	56,041	11,356	76,593

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

All income and expenditure derive from continuing activities.

MIREHOUSE COMMUNITY CENTRE

BALANCE SHEET

AS AT 5 OCTOBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		47,704		60,248
Current assets					
Debtors	11	640		775	
Cash at bank and in hand		61,365		34,811	
		62,005		35,586	
Creditors: amounts falling due within one year	12	(5,863)		(19,241)	
Net current assets			56,142		16,345
Total assets less current liabilities			103,846		76,593
Income funds					
Restricted funds	13		51,956		11,356
Unrestricted funds			51,890		65,237
			103,846		76,593

The financial statements were approved by the Trustees on 23.10.2021

Ms Karen McGrady
Trustee

1 Accounting policies

Charity information

Mirehouse Community Centre is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)". 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 applying FRS 102 Update Bulletin 1 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1 **Accounting policies** **(Continued)**

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

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	20% straight line basis
Fixtures and fittings	20% straight line basis

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 net income/(expenditure) for the year.

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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2020	**Restricted funds 2020**	**Total 2020**	Unrestricted funds general 2019	Restricted funds 2019	Total 2019
	£	**£**	**£**	£	£	£
Donations and gifts	2,740	1,000	3,740	-	-	-
Grants received	20,000	87,508	107,508	1,000	32,688	33,688
Trusts and foundations	-	-	-	-	22,685	22,685
	22,740	88,508	111,248	1,000	55,373	56,373

4 Charitable activities

	2020	2019
	£	£
Fees and supplies	3,611	2,843
Room hire	7,740	6,138
Cafe income	6,779	16,834
	18,130	25,815

5 Investments

	Total	Total
	2020	2019
	£	£
Interest receivable	-	6

6 Charitable activities

	Total 2020 £	Total 2019 £
Depreciation and impairment	12,544	12,544
Trips and activities	2,540	11,562
Purchases	15,810	5,776
Cafe purchases	320	221
Wages and salaries	35,414	28,815
Subcontract cost	2,670	2,400
Staff training	1,138	140
Rent and rates	1,602	5,043
Heat and light	4,096	4,939
Insurance	1,817	2,406
Repairs and renewals	18,525	10,623
Telephone	1,943	1,858
Sundry expenses	2,000	1,518
Accountancy fees	1,186	1,104
Travelling	495	-
Stationery	25	-
	102,125	88,949
	102,125	88,949
Analysis by fund		
Unrestricted funds - general	47,874	33,876
Unrestricted funds - designated	11,210	11,210
Restricted funds	43,041	43,863
	102,125	88,949

7 Trustees

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

13 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:

		Movement in funds				Movement in funds			
	Balance at 6 October 2018	Incoming resources	Resources expended	Transfers	Balance at 6 October 2019	Incoming resources	Resources expended	Transfers	Balance at 5 October 2020
	£	£	£	£	£	£	£	£	£
Peoples Health Trust - Lets Live Happy	-	-	(128)	128	-	-	-	-	-
Men in Sheds	2,181	-	(2,400)	219	-	5,000	(2,670)	-	2,330
Children In Need - School Holiday Activity	-	15,000	(10,723)	-	4,277	3,000	(2,434)	-	4,843
Whitehaven Town Council - Gym Conversion	1,000	-	(773)	(227)	-	-	-	-	-
Cumbria County Council - Cafe and hub	-	13,549	(11,087)	(1,462)	1,000	790	(500)	(1,290)	-
Grant for Katrina's wages	-	22,685	(17,295)	(2,000)	3,390	42,436	(19,095)	-	26,731
Sellafield - for sensory equipment	-	2,950	(1,458)	8	1,500	-	1,458	(8)	2,950
Sellafield - for cafe furniture	-	1,189	-	-	1,189	-	-	(1,189)	-
Mind Your Marras	-	-	-	-	-	3,102	-	-	3,102
Kitchen refurb	-	-	-	-	-	5,012	(19,300)	14,288	-
COVID response	-	-	-	-	-	29,168	(500)	(16,668)	12,000
	3,181	55,373	(43,864)	(3,334)	11,356	88,508	(43,041)	(4,867)	51,956

13 Restricted funds

(Continued)

The Restricted Funds are as follows:

Peoples Health Trust - Lets Live Happy - This funding is so local people can shape activities in their neighbourhood and form closer social links.

Men In Sheds - This funding is to cover the services provided by Age UK to the project.

Children In Need - School Holiday Activity - This funding is so young people in the area can go on trips and activities to enhance emotional wellbeing and create strong self belief. This project commenced on 1 June 2017 and is ongoing.

Whitehaven Town Council - Gym Conversion - This funding is towards the conversion of 'The Winning Post' into a community gym.

Cumbria County Council - Cafe and Hub - This funding is to assist in the take over an running of Mirehouse Library as a community cafe and hub.

Grant for Katrina's wages - This funding is to cover the charity's wages expense, stationery and training.

Sellafield - for sensory equipment - This funding is cover the purchase of sensory and gym equipment.

Sellafield - for cafe furniture - This funding is cover the purchase of cafe furniture.

Mind Your Marra's - This funding is to support a mental health group.

Kitchen refurb - This funding is to help towards the refurbishment of the kitchen.

COVID response - This funding is to help relieve the hardship caused by COVID-19.

The transfers shown reflect Mirehouse Community Centre Associations contributions towards the funds.

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	3	3

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 6 October 2019	206,945	20,296	227,241
At 5 October 2020	206,945	20,296	227,241
Depreciation and impairment			
At 6 October 2019	150,902	16,091	166,993
Depreciation charged in the year	11,210	1,334	12,544
At 5 October 2020	162,112	17,425	179,537
Carrying amount			
At 5 October 2020	44,833	2,871	47,704
At 5 October 2019	56,043	4,205	60,248

11 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Prepayments	640	775

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	5,863	19,241

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 5 October 2020 are represented by:								
Tangible assets	2,873	44,831	-	47,704	4,207	56,041	-	60,248
Current assets/(liabilities)	4,186	-	51,956	56,142	4,989	-	11,356	16,345
	7,059	44,831	51,956	103,846	9,196	56,041	11,356	76,593

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).