

**MIREHOUSE COMMUNITY CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 OCTOBER 2020**

# MIREHOUSE COMMUNITY CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# MIREHOUSE COMMUNITY CENTRE

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# MIREHOUSE COMMUNITY CENTRE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 5 OCTOBER 2020**

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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: 23/10/20

# MIREHOUSE COMMUNITY CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MIREHOUSE COMMUNITY CENTRE

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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**

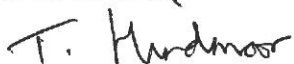
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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.



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

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

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 2020

### Prior financial year

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

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

All income and expenditure derive from continuing activities.

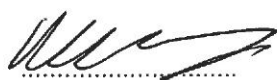
# MIREHOUSE COMMUNITY CENTRE

## BALANCE SHEET

AS AT 5 OCTOBER 2020

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

The financial statements were approved by the Trustees on 23.10.2021



Ms Karen McGrady  
Trustee

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 OCTOBER 2020

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### 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.

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2020

### 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.

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2020

### 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<br>funds<br>general<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ | Unrestricted<br>funds<br>general<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>2019<br>£ |
|------------------------|-----------------------------------------------|----------------------------------|--------------------|-----------------------------------------------|----------------------------------|--------------------|
| 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             |
|                        | <u>22,740</u>                                 | <u>88,508</u>                    | <u>111,248</u>     | <u>1,000</u>                                  | <u>55,373</u>                    | <u>56,373</u>      |

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2020

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### 4 Charitable activities

|                   | 2020<br>£     | 2019<br>£     |
|-------------------|---------------|---------------|
| Fees and supplies | 3,611         | 2,843         |
| Room hire         | 7,740         | 6,138         |
| Cafe income       | 6,779         | 16,834        |
|                   | <u>18,130</u> | <u>25,815</u> |

### 5 Investments

|                     | Total<br>2020<br>£ | Total<br>2019<br>£ |
|---------------------|--------------------|--------------------|
| Interest receivable | <u>-</u>           | <u>6</u>           |

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2020

### 6 Charitable activities

|                                 | Total<br>2020<br>£ | Total<br>2019<br>£ |
|---------------------------------|--------------------|--------------------|
| 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                 | -                  |
|                                 | <hr/> 102,125      | <hr/> 88,949       |
|                                 | <hr/>              | <hr/>              |
|                                 | <hr/> 102,125      | <hr/> 88,949       |
|                                 | <hr/>              | <hr/>              |
| <b>Analysis by fund</b>         |                    |                    |
| Unrestricted funds - general    | 47,874             | 33,876             |
| Unrestricted funds - designated | 11,210             | 11,210             |
| Restricted funds                | 43,041             | 43,863             |
|                                 | <hr/> 102,125      | <hr/> 88,949       |
|                                 | <hr/>              | <hr/>              |

### 7 Trustees

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

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 OCTOBER 2020

#### 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:

|                                            | Balance at<br>6 October 2018<br>£ | Movement in funds          |                            |                | Balance at<br>6 October 2019<br>£ | Movement in funds          |                            |                | Balance at<br>5 October 2020<br>£ |
|--------------------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|-----------------------------------|----------------------------|----------------------------|----------------|-----------------------------------|
|                                            |                                   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ |                                   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ |                                   |
| 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                            |

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 OCTOBER 2020

#### 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.

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2020

### 8 Employees

The average monthly number of employees during the year was:

| 2020<br>Number | 2019<br>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<br>and buildings<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|-------------------------------|------------|
| <b>Cost</b>                        |                                     |                               |            |
| At 6 October 2019                  | 206,945                             | 20,296                        | 227,241    |
| At 5 October 2020                  | 206,945                             | 20,296                        | 227,241    |
| <b>Depreciation and impairment</b> |                                     |                               |            |
| 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    |
| <b>Carrying amount</b>             |                                     |                               |            |
| At 5 October 2020                  | 44,833                              | 2,871                         | 47,704     |
| At 5 October 2019                  | 56,043                              | 4,205                         | 60,248     |

### 11 Debtors

|                                             | 2020<br>£ | 2019<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Prepayments                                 | 640       | 775       |

### 12 Creditors: amounts falling due within one year

|          | 2020<br>£ | 2019<br>£ |
|----------|-----------|-----------|
| Accruals | 5,863     | 19,241    |

# MIREHOUSE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 OCTOBER 2020

#### 14 Analysis of net assets between funds

Fund balances at 5 October 2020 are represented by:

Tangible assets  
Current assets/(liabilities)

|  | Unrestricted funds<br>2020<br>£ | Designated funds<br>2020<br>£ | Restricted funds<br>2020<br>£ | Total<br>2020<br>£ | Unrestricted funds<br>2019<br>£ | Designated funds<br>2019<br>£ | Restricted funds<br>2019<br>£ | Total<br>2019<br>£ |
|--|---------------------------------|-------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|-------------------------------|--------------------|
|  | 2,873                           | 44,831                        | -                             | 47,704             | 4,207                           | 56,041                        | -                             | 60,248             |
|  | 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             |

# **MIREHOUSE COMMUNITY CENTRE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 5 OCTOBER 2020***

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### **15 Related party transactions**

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