

MIREHOUSE COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 OCTOBER 2022

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.

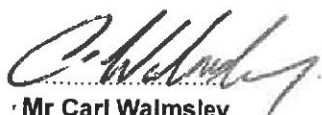
As regards our café (Top Of The Shops) we are still finding ourselves in more difficult times following the end of Covid support funding from the council, and from charitable funders. Management of this project is by Claire Mattinson, a paid worker who also works many voluntary hours. We are able to 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: 24/11/2023

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.



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

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
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

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
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

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 OCTOBER 2022

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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2022

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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2022

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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2022

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
	<u>11,829</u>	<u>32,305</u>	<u>44,134</u>	<u>44,345</u>	<u>43,377</u>	<u>87,722</u>

4 Charitable activities

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

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2022

5 Charitable activities

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

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2022

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
Restricted funds		-	-	28,345	28,345	-	60,809
		<u>48,686</u>	<u>11,211</u>	<u>28,345</u>	<u>88,242</u>	<u>8,224</u>	<u>80,243</u>

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2022

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

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2022

10 Debtors

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

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,599</u>	<u>2,837</u>

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 OCTOBER 2022

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:

	Balance at 6 October 2020 £	Movement in funds			Balance at 6 October 2021 £	Movement in funds			Balance at 5 October 2022 £
	£	Incoming resources £	Resources expended £	Transfers £	£	Incoming resources £	Resources expended £	Transfers £	£
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.

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 OCTOBER 2022

12		Restricted funds		(Continued)											
13		Analysis of net assets between funds													
Fund balances at 5 October 2022 are represented by:															
		Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
		2022		2022		2022		2021		2021		2021		2021	
		£		£		£		£		£		£		£	
		1,087		22,410		-		1,972		33,621		-		35,593	
		51,072		-		19,344		61,146		-		18,579		79,725	
		52,159		22,410		19,344		63,118		33,621		18,579		115,318	

MIREHOUSE COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 5 OCTOBER 2022***

14 Related party transactions

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