

Charity Commission Report - 2023/24

The whole of 2023 was over shadowed by the sudden death in November of our Deputy Chairman Neale Saunders.

Neale made an immense contribution to the Centre and over the past 10 years was key to our development and success, he did so much work, most of which was never seen, incredibly hardworking and committed to the Centre.

A fund has been set-up in Neale's name to raise funding to resurface our tennis courts into a multi-sports surface that could be used 7 days a week and increase income.

At the end of 2023 John Gibbs was appointed Deputy Chairman and Liane Saunders Trustee and Finance Officer.

We have rebranded ourselves "The Centre Longwell Green" with new signage and are using social media and web site to attract more users of all the facilities. There is no change to our registered name or number.

We completed the first full year of operating the 3G football pitch and facility with hundreds of juniors and seniors using it 7 days a week.

Hall, events and party bookings have continued to grow and we have a high level of existing group's continuing to use the Centre and the Centre management team have attracted several new groups. Oldland Players Theatre Company moved to the Centre after over 30 years at St Anne's in Oldland

Skittles are still here on average 4 nights a week, they have been at the Centre for many years and are very well organised and attended.

Stand Up and Reach Out social group along with the Alzheimer's group, Tuesday Club, short mat bowls and Probus are successful and provide great opportunities each week for people to meet and socialise.

The Eisteddfod returned again in 2023 and had a successful week at the end of which they gave us a fantastic donation of £3500.00.

We have decided to keep room hire rates at the same as 2023 for existing users, the majority are on member's rates and at least one person of the individual user groups is a paid-up full member of the Centre.

Our staff cost, energy and other operating costs have increased significantly so growth in income is essential for us to be able to maintain the quality and standard of facilities we provide. Money has been spent on fire alarm up grade, CCTV improvements, car park and lighting repairs as well as general repairs and decoration. We did get a £2500 MAF grant from SGC recommended by councillor Carol Strange also a grant of £500 from Oldland Parish Council towards the cost.

During the year we were able to replace the 40-year-old shower boiler and installation, a cost of £57000 with the help of a grant from SGC secured by Longwell Green Senior football, the grant of £48000 made a major contribution towards the overall cost the balance being taken from income.

One of our four heating boilers requires replacing, this will cost about 12K, and we also have a major potential risk in our main flat roof, which is over 25 years old and increasingly leaking. A patch up approach has been adopted for quite some time but it is likely to need replacing in the next 2 years at a cost of £40000 plus, quotes are being obtained and opportunities for grants being sort. These are just two of our known projects; others will no doubt jump out and surprise us.

We have undertaken a new Fire Risk Assessment and improvement works to a couple of fire doors will be undertaken.

The new membership scheme was introduced with two entry levels, Standard membership £10 and an Enhanced membership £15 which gives the member discount off bar drinks. Membership, gives 20% reduction on room hire, The Standard rate has not been increased for several years. Member numbers are again increasing.

The Centre is still a self funding business established as CIO charity organisation and have two wholly owned Limited companies, Longwell Green Trading Ltd, which is responsible for all bar operations, and Longwell Green Community Sports Ltd, which is responsible for the 3G Facility.

All our staff provide a great service and do their jobs well, we are very fortunate to have such a good team.

It is important we grow our income to enable us to cover all our operating costs and fund projects; grants are becoming more and more difficult to secure.

The other Trustees, John Gibbs Deputy Chairman and DPS and Liane Saunders Trustee and Finance Officer along with the Centre management team and staff have worked very hard and provided a great service to all members and Centre users.

I am satisfied the Centre is in a good place, well managed and financially well controlled.

Chris Wyrill
Chairman of Trustees

REGISTERED COMPANY NUMBER: CE018721 (England and Wales)
REGISTERED CHARITY NUMBER: 1185163

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Longwell Green Memorial Hall and Playing
Field Association

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

**Longwell Green Memorial Hall and Playing
Field Association**

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for the Year Ended 31 December 2023**

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**Longwell Green Memorial Hall and Playing
Field Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1185163

Trustees

The following Trustees served during the year:

- Christopher Wyrill - Appointed 01.01.2013
- John Gibbs - Appointed 17.12.2015
- Neale Saunders - Appointed 17.12.2015 (deceased 01.11.23)
- Liane Saunders - Appointed 20.12.2023

Accountants

Norton Tax Shops Limited - Station Road, Keynsham

Solicitors Ince & Co superseded by Buckles Solicitors LLP - Queen Square, Bristol

OBJECTIVES AND ACTIVITIES

The current Chairman and Trustees and Management Team were elected in previous election with roles and responsibilities being considered based on individual experience. Management structure of the Centre is based on those skills and its Management Committee.

The Trustees are able to report that Longwell Green Memorial Hall & Playing Fields Association Charity Incorporated Organisation (CIO business for the year has been undertaken and completed without any unusual interruptions, enabling the Charity to continue its work to meet its operational values.

The organisations registered name is: Longwell Green Community Centre Memorial Hall and Playing Fields Association CIO.

Address: Shellards Road, Longwell Green, Bristol, BS30 9DU

Formed: 02-09-1949

Registered: 04-09-2019 Registration Number: 1185163

Status: Charity Incorporated Organisation

Governance delivered by compliance with the existing constitution and Commissions guidance.

Trustees are nominated and elected by an open vote by the members at the AGM, the trustees, interviewed and elected by a vote of the trustees, propose any replacement trustees.

Longwell Green Memorial and Playing Fields CIO Trustees Annual Report

CHAIR'S REPORT

The whole of 2023 was over shadowed by the sudden death in November of our Deputy Chairman Neale Saunders. Neale made an immense contribution to the Centre and over the past 10 years was key to our development and success, he did so much work, most of which was never seen, incredibly hardworking and committed to the Centre.

To remember Neale and as a mark of respect and appreciation the Ellacombe Room has been renamed; Neale's Lounge & Bar.

We completed the first full year of operating the 3G football pitch and facility with hundreds of juniors and seniors using it 7 days a week, a great job has been done in growing activities with local schools, women and men's walking football and several inclusive and disability groups for all ages.

**Longwell Green Memorial Hall and Playing
Field Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

Hall and party room bookings have continued to grow and we have a high level of existing group's continuing to use the Centre as well as several new groups.

Skittles are still here on average 4 nights a week, they have been at the Centre for many years. The Oldland Players Theatre Company moved to the Centre after over 30 years at St Anne's in Oldland

We have decided to keep room hire at the same rates as 2023 for existing users. As the majority are on member's rates we are expecting at least one person of the group to be a member of the Centre.

The Eisteddfod returned again in 2023 and had a successful week at the end of which they gave us a fantastic donation, which has been used to upgrade our fire alarm system.

Our energy and other costs continued to increase through the year so growth in income is essential to maintain the quality and standard of facilities we have. Money has been spent on fire alarm up grade, CCTV improvements, car park and lighting repairs as well as general repairs and decoration. We did get a MAF grant from SGC that helped with the CCTV cost, also a local grant of from Oldland Parish Council.

At long last our 40-year-old shower boiler and installation was finally replaced at a cost of £57000 with a grant SGC secured by Longwell Green Senior football, the grant of £48000 made a major contribution towards the overall cost.

One of our four heating boilers requires replacing, also work is required to our flat roof these are just two of our known projects for 2024, others will no doubt jump out and surprise us.

The Stand Up and Reach Out social group along with the Alzheimer's group, Tuesday Club and Probus are successful and provide great opportunities for people to meet and socialise.

We have renewed our contract with Acorn Health & Safety as our H&S advisors and auditors' and Norton Tax of Keynsham is our Financial Auditors and Accountants

The new membership scheme was introduced with two entry levels, Standard membership £10 and an Enhanced membership £15 which gives the member discount off bar drinks. Membership, gives 20% reduction on room hire, The Standard rate has not been increased for several years. Member numbers are again on the increase.

The Centre is still a self funding business established as CIO charity organisation with have two wholly owned Limited companies, Longwell Green Trading Ltd, which is responsible for all bar operations, and Longwell Green Community Sports Ltd, which is responsible for the 3G Facility.

It is important to grow our income to enable us to cover all our costs and fund projects, grants are becoming more and more difficult to secure.

The Trustees are satisfied the Centre is in a good place, well managed and financially controlled; which is essential for compliance and to keep us afloat.

Our Management Team and all our staff provide a great service and do their jobs well, we are very fortunate to have such a good team.

The Trustees thank the Management Team staff for all the hard work and support also all the Centre users.

Statement of trustee's responsibilities in relation to the financial statement.

The charity trustees are responsible for preparing trustees annual report and financial statements in accordance with the applicable law and united Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011- the applicable Charities (Accounts and Reports) regulations and provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Longwell Green Memorial Hall and Playing
Field Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

Christopher Wyrill
Longwell Green Memorial Hall & Playing Fields Association CIO

March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018721 (England and Wales)

Registered Charity number

1185163

Registered office

Community Centre
Shellards Road
Longwell Green
Bristol
BS30 9DU

Trustees

Mr J Gibbs
Mr N Saunders (deceased 1.11.23)
Mr C Wyrill

Independent Examiner

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

Approved by order of the board of trustees on 5 April 2024 and signed on its behalf by:

Mr C Wyrill - Trustee

**Independent Examiner's Report to the Trustees of
Longwell Green Memorial Hall and Playing
Field Association**

Independent examiner's report to the trustees of Longwell Green Memorial Hall and Playing Field Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Loader
The Association of Accounting Technicians

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

5 April 2024

**Longwell Green Memorial Hall and Playing
Field Association**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,045	33,820	40,865	27,389
Charitable activities	5				
Charitable activities		73,380	-	73,380	52,039
Other trading activities	3	107,834	-	107,834	102,112
Investment income	4	468	-	468	205
Other income		-	47,491	47,491	41,127
Total		<u>188,727</u>	<u>81,311</u>	<u>270,038</u>	<u>222,872</u>
EXPENDITURE ON					
Raising funds	6	190,130	101,296	291,426	211,580
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(1,403) 9,501	(19,985) (9,501)	(21,388) -	11,292 -
Net movement in funds		8,098	(29,486)	(21,388)	11,292
RECONCILIATION OF FUNDS					
Total funds brought forward		400,401	672,785	1,073,186	1,061,894
TOTAL FUNDS CARRIED FORWARD		<u>408,499</u>	<u>643,299</u>	<u>1,051,798</u>	<u>1,073,186</u>

The notes form part of these financial statements

**Longwell Green Memorial Hall and Playing
Field Association**

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	11	312,348	613,354	925,702	969,479
Investments	12	3,279	-	3,279	3,279
		<hr/>	<hr/>	<hr/>	<hr/>
		315,627	613,354	928,981	972,758
CURRENT ASSETS					
Debtors	13	(2,780)	29,945	27,165	31,635
Cash at bank and in hand		117,526	-	117,526	91,230
		<hr/>	<hr/>	<hr/>	<hr/>
		114,746	29,945	144,691	122,865
CREDITORS					
Amounts falling due within one year	14	(14,417)	-	(14,417)	(10,038)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		100,329	29,945	130,274	112,827
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		415,956	643,299	1,059,255	1,085,585
CREDITORS					
Amounts falling due after more than one year	15	(7,457)	-	(7,457)	(12,399)
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		408,499	643,299	1,051,798	1,073,186
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	17				
Unrestricted funds				408,499	400,401
Restricted funds				643,299	672,785
				<hr/>	<hr/>
TOTAL FUNDS				1,051,798	1,073,186
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Longwell Green Memorial Hall and Playing
Field Association**

Balance Sheet - continued
31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 April 2024 and were signed on its behalf by:

Mr J Gibbs - Trustee

Mr C Wyrill - Trustee

**Longwell Green Memorial Hall and Playing
Field Association**

**Cash Flow Statement
for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	32,030	7,122
Net cash provided by operating activities		<u>32,030</u>	<u>7,122</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,260)	-
Interest received		468	205
Net cash (used in)/provided by investing activities		<u>(792)</u>	<u>205</u>
Cash flows from financing activities			
Loan repayments in year		<u>(4,942)</u>	<u>(4,823)</u>
Net cash used in financing activities		<u>(4,942)</u>	<u>(4,823)</u>
Change in cash and cash equivalents in the reporting period		<u>26,296</u>	<u>2,504</u>
Cash and cash equivalents at the beginning of the reporting period		<u>91,230</u>	<u>88,726</u>
Cash and cash equivalents at the end of the reporting period		<u><u>117,526</u></u>	<u><u>91,230</u></u>

The notes form part of these financial statements

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2023**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	31.12.23 £	31.12.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(21,388)	11,292
Adjustments for:		
Depreciation charges	45,037	45,299
Interest received	(468)	(205)
Decrease/(increase) in debtors	4,470	(10,247)
Increase/(decrease) in creditors	4,379	(39,017)
Net cash provided by operations	<u>32,030</u>	<u>7,122</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	91,230	26,296	117,526
	<u>91,230</u>	<u>26,296</u>	<u>117,526</u>
Debt			
Debts falling due within 1 year	(5,000)	-	(5,000)
Debts falling due after 1 year	(12,399)	4,942	(7,457)
	<u>(17,399)</u>	<u>4,942</u>	<u>(12,457)</u>
Total	<u>73,831</u>	<u>31,238</u>	<u>105,069</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- at varying rates on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	40,865	27,389

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Hall activities and room hire	94,009	87,156
Other income	13,825	14,956
	107,834	102,112

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	350	74
Dividends	85	131
HMRC interest received	33	-
	468	205

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.23	31.12.22
		£	£
Membership subscriptions	Charitable activities	675	1,969
Other activities	Charitable activities	3,780	2,700
Rent	Charitable activities	56,400	36,000
Services	Charitable activities	12,525	11,370
		73,380	52,039

6. RAISING FUNDS

Other trading activities

	31.12.23	31.12.22
	£	£
Purchases	3,748	3,619
Staff costs	101,236	90,089
Advertising	973	249
Sundry	-	949
Telephone	1,491	863
Accountancy	1,025	2,399
Book keeping	3,650	3,000
Rates and water	1,550	3,190
Heat and light	35,772	22,066
Repairs and renewals	74,353	18,764
Other premises costs	7,604	6,597
Insurance	7,832	7,570
Subscriptions and licences	2,424	194
Carried forward	241,658	159,549

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. RAISING FUNDS - continued

Other trading activities - continued

	31.12.23	31.12.22
	£	£
Brought forward	241,658	159,549
Postage and stationary	240	295
Computer expenses	532	679
Legal and professional	2,210	4,420
Training	360	-
Bank charges	448	391
Bank loan interest	382	503
Card charges	559	444
Depreciation	45,037	45,299
	<u>291,426</u>	<u>211,580</u>

7. NET INCOME/(EXPENDITURE)

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

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>45,037</u>	<u>45,298</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

9. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	101,342	91,292
Social security costs	(1,542)	(2,392)
Other pension costs	1,436	1,189
	<u>101,236</u>	<u>90,089</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Employees	8	9
Trustees	3	3
	<u>11</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,034	25,355	27,389
Charitable activities			
Charitable activities	52,039	-	52,039
Other trading activities	102,112	-	102,112
Investment income	205	-	205
Other income	4,000	37,127	41,127
Total	160,390	62,482	222,872
EXPENDITURE ON			
Raising funds	171,114	40,466	211,580
NET INCOME/(EXPENDITURE)	(10,724)	22,016	11,292
Transfers between funds	30,737	(30,737)	-
Net movement in funds	20,013	(8,721)	11,292
RECONCILIATION OF FUNDS			
Total funds brought forward	380,388	681,506	1,061,894
TOTAL FUNDS CARRIED FORWARD	400,401	672,785	1,073,186

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023	383,283	715,582	280,374	-	1,379,239
Additions	-	-	860	400	1,260
At 31 December 2023	383,283	715,582	281,234	400	1,380,499
DEPRECIATION					
At 1 January 2023	64,300	68,152	277,308	-	409,760
Charge for year	7,666	34,076	3,195	100	45,037
At 31 December 2023	71,966	102,228	280,503	100	454,797
NET BOOK VALUE					
At 31 December 2023	311,317	613,354	731	300	925,702
At 31 December 2022	318,983	647,430	3,066	-	969,479

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 January 2023 and 31 December 2023	11	3,268	3,279
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2023	11	3,268	3,279
	<hr/>	<hr/>	<hr/>
At 31 December 2022	11	3,268	3,279
	<hr/>	<hr/>	<hr/>

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	20,862	6,028
Other debtors	4,590	25,607
VAT	1,713	-
	<hr/>	<hr/>
	27,165	31,635
	<hr/>	<hr/>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Bank loans and overdrafts (see note 16)	5,000	5,000
Trade creditors	5,775	1,756
Social security and other taxes	2,560	595
VAT	-	1,691
Other creditors	282	246
Accrued expenses	800	750
	<hr/>	<hr/>
	14,417	10,038
	<hr/>	<hr/>

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans (see note 16)	7,457	12,399
	<u>7,457</u>	<u>12,399</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	7,457	12,399
	<u>7,457</u>	<u>12,399</u>

17. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	400,401	(1,403)	9,501	408,499
Restricted funds				
General Fund	672,785	(19,985)	(9,501)	643,299
TOTAL FUNDS	<u>1,073,186</u>	<u>(21,388)</u>	<u>-</u>	<u>1,051,798</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	188,727	(190,130)	(1,403)
Restricted funds			
General Fund	81,311	(101,296)	(19,985)
TOTAL FUNDS	<u>270,038</u>	<u>(291,426)</u>	<u>(21,388)</u>

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	380,388	(10,724)	30,737	400,401
Restricted funds				
General Fund	681,506	22,016	(30,737)	672,785
TOTAL FUNDS	<u>1,061,894</u>	<u>11,292</u>	<u>-</u>	<u>1,073,186</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,390	(171,114)	(10,724)
Restricted funds			
General Fund	62,482	(40,466)	22,016
TOTAL FUNDS	<u>222,872</u>	<u>(211,580)</u>	<u>11,292</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	380,388	(12,127)	40,238	408,499
Restricted funds				
General Fund	681,506	2,031	(40,238)	643,299
TOTAL FUNDS	<u>1,061,894</u>	<u>(10,096)</u>	<u>-</u>	<u>1,051,798</u>

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,117	(361,244)	(12,127)
Restricted funds			
General Fund	143,793	(141,762)	2,031
TOTAL FUNDS	<u>492,910</u>	<u>(503,006)</u>	<u>(10,096)</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**Longwell Green Memorial Hall and Playing
Field Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,865	27,389
Other trading activities		
Hall activities and room hire	94,009	87,156
Other income	13,825	14,956
	<hr/> 107,834	<hr/> 102,112
Investment income		
Deposit account interest	350	74
Dividends	85	131
HMRC interest received	33	-
	<hr/> 468	<hr/> 205
Charitable activities		
Membership subscriptions	675	1,969
Other activities	3,780	2,700
Rent	56,400	36,000
Services	12,525	11,370
	<hr/> 73,380	<hr/> 52,039
Other income		
South Gloucestershire Grants	46,991	7,500
Football Association Grants	-	33,627
Oldland PC Grants	500	-
	<hr/> 47,491	<hr/> 41,127
Total incoming resources	<hr/> 270,038	<hr/> 222,872
EXPENDITURE		
Other trading activities		
Purchases	3,548	2,649
Entertainers	200	970
Wages	101,342	91,292
Social security	(1,542)	(2,392)
Pensions	1,436	1,189
Advertising	973	249
Sundry	-	949
Telephone	1,491	863
Accountancy	1,025	2,399
Book keeping	3,650	3,000
Carried forward	112,123	101,168

This page does not form part of the statutory financial statements

**Longwell Green Memorial Hall and Playing
Field Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
Other trading activities		
Brought forward	112,123	101,168
Rates and water	1,550	3,190
Heat and light	35,772	22,066
Repairs and renewals	74,353	18,764
Other premises costs	7,604	6,597
Insurance	7,832	7,570
Subscriptions and licences	2,424	194
Postage and stationary	240	295
Computer expenses	532	679
Legal and professional	2,210	4,420
Training	360	-
Bank charges	448	391
Bank loan interest	382	503
Card charges	559	444
Depreciation of freehold property	7,666	7,666
Depreciation of improvements to property	34,076	34,076
Depreciation of fixtures & fittings	3,195	3,557
Computer equipment	100	-
	<hr/>	<hr/>
	291,426	211,580
	<hr/>	<hr/>
Total resources expended	291,426	211,580
	<hr/>	<hr/>
Net (expenditure)/income	(21,388)	11,292
	<hr/>	<hr/>

REGISTERED COMPANY NUMBER: CE018721 (England and Wales)
REGISTERED CHARITY NUMBER: 1185163

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Longwell Green Memorial Hall and Playing
Field Association

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

**Longwell Green Memorial Hall and Playing
Field Association**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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Longwell Green Memorial Hall and Playing Field Association

Report of the Trustees **for the Year Ended 31 December 2023**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1185163

Trustees

The following Trustees served during the year:

- Christopher Wyrill - Appointed 01.01.2013
- John Gibbs - Appointed 17.12.2015
- Neale Saunders - Appointed 17.12.2015 (deceased 01.11.23)
- Liane Saunders - Appointed 20.12.2023

Accountants

Norton Tax Shops Limited - Station Road, Keynsham

Solicitors Ince & Co superseded by Buckles Solicitors LLP - Queen Square, Bristol

OBJECTIVES AND ACTIVITIES

The current Chairman and Trustees and Management Team were elected in previous election with roles and responsibilities being considered based on individual experience. Management structure of the Centre is based on those skills and its Management Committee.

The Trustees are able to report that Longwell Green Memorial Hall & Playing Fields Association Charity Incorporated Organisation (CIO business for the year has been undertaken and completed without any unusual interruptions, enabling the Charity to continue its work to meet its operational values.

The organisations registered name is: Longwell Green Community Centre Memorial Hall and Playing Fields Association CIO.

Address: Shellards Road, Longwell Green, Bristol, BS30 9DU

Formed: 02-09-1949

Registered: 04-09-2019 Registration Number: 1185163

Status: Charity Incorporated Organisation

Governance delivered by compliance with the existing constitution and Commissions guidance.

Trustees are nominated and elected by an open vote by the members at the AGM, the trustees, interviewed and elected by a vote of the trustees, propose any replacement trustees.

Longwell Green Memorial and Playing Fields CIO Trustees Annual Report

CHAIR'S REPORT

The whole of 2023 was over shadowed by the sudden death in November of our Deputy Chairman Neale Saunders. Neale made an immense contribution to the Centre and over the past 10 years was key to our development and success, he did so much work, most of which was never seen, incredibly hardworking and committed to the Centre.

To remember Neale and as a mark of respect and appreciation the Ellacombe Room has been renamed; Neale's Lounge & Bar.

We completed the first full year of operating the 3G football pitch and facility with hundreds of juniors and seniors using it 7 days a week, a great job has been done in growing activities with local schools, women and men's walking football and several inclusive and disability groups for all ages.

**Longwell Green Memorial Hall and Playing
Field Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

Hall and party room bookings have continued to grow and we have a high level of existing group's continuing to use the Centre as well as several new groups.

Skittles are still here on average 4 nights a week, they have been at the Centre for many years. The Oldland Players Theatre Company moved to the Centre after over 30 years at St Anne's in Oldland

We have decided to keep room hire at the same rates as 2023 for existing users. As the majority are on member's rates we are expecting at least one person of the group to be a member of the Centre.

The Eisteddfod returned again in 2023 and had a successful week at the end of which they gave us a fantastic donation, which has been used to upgrade our fire alarm system.

Our energy and other costs continued to increase through the year so growth in income is essential to maintain the quality and standard of facilities we have. Money has been spent on fire alarm upgrade, CCTV improvements, car park and lighting repairs as well as general repairs and decoration. We did get a MAF grant from SGC that helped with the CCTV cost, also a local grant of from Oldland Parish Council.

At long last our 40-year-old shower boiler and installation was finally replaced at a cost of £57000 with a grant SGC secured by Longwell Green Senior football, the grant of £48000 made a major contribution towards the overall cost.

One of our four heating boilers requires replacing, also work is required to our flat roof these are just two of our known projects for 2024, others will no doubt jump out and surprise us.

The Stand Up and Reach Out social group along with the Alzheimer's group, Tuesday Club and Probus are successful and provide great opportunities for people to meet and socialise.

We have renewed our contract with Acorn Health & Safety as our H&S advisors and auditors' and Norton Tax of Keynsham is our Financial Auditors and Accountants

The new membership scheme was introduced with two entry levels, Standard membership £10 and an Enhanced membership £15 which gives the member discount off bar drinks. Membership, gives 20% reduction on room hire, The Standard rate has not been increased for several years. Member numbers are again on the increase.

The Centre is still a self funding business established as CIO charity organisation with have two wholly owned Limited companies, Longwell Green Trading Ltd, which is responsible for all bar operations, and Longwell Green Community Sports Ltd, which is responsible for the 3G Facility.

It is important to grow our income to enable us to cover all our costs and fund projects, grants are becoming more and more difficult to secure.

The Trustees are satisfied the Centre is in a good place, well managed and financially controlled; which is essential for compliance and to keep us afloat.

Our Management Team and all our staff provide a great service and do their jobs well, we are very fortunate to have such a good team.

The Trustees thank the Management Team staff for all the hard work and support also all the Centre users.

Statement of trustee's responsibilities in relation to the financial statement.

The charity trustees are responsible for preparing trustees annual report and financial statements in accordance with the applicable law and united Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011- the applicable Charities (Accounts and Reports) regulations and provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Longwell Green Memorial Hall and Playing
Field Association**

**Report of the Trustees
for the Year Ended 31 December 2023**

Christopher Wyrill
Longwell Green Memorial Hall & Playing Fields Association CIO

March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018721 (England and Wales)

Registered Charity number

1185163

Registered office

Community Centre
Shellards Road
Longwell Green
Bristol
BS30 9DU

Trustees

Mr J Gibbs
Mr N Saunders (deceased 1.11.23)
Mr C Wyrill

Independent Examiner

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

Approved by order of the board of trustees on 5 April 2024 and signed on its behalf by:

Mr C Wyrill - Trustee

**Independent Examiner's Report to the Trustees of
Longwell Green Memorial Hall and Playing
Field Association**

Independent examiner's report to the trustees of Longwell Green Memorial Hall and Playing Field Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Loader
The Association of Accounting Technicians

Norton Tax Shops Limited
3 & 5 Station Road
Keynsham
Bristol
BS31 2BH

5 April 2024

**Longwell Green Memorial Hall and Playing
Field Association**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,045	33,820	40,865	27,389
Charitable activities	5				
Charitable activities		73,380	-	73,380	52,039
Other trading activities	3	107,834	-	107,834	102,112
Investment income	4	468	-	468	205
Other income		-	47,491	47,491	41,127
Total		<u>188,727</u>	<u>81,311</u>	<u>270,038</u>	<u>222,872</u>
EXPENDITURE ON					
Raising funds	6	190,130	101,296	291,426	211,580
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(1,403) 9,501	(19,985) (9,501)	(21,388) -	11,292 -
Net movement in funds		8,098	(29,486)	(21,388)	11,292
RECONCILIATION OF FUNDS					
Total funds brought forward		400,401	672,785	1,073,186	1,061,894
TOTAL FUNDS CARRIED FORWARD		<u>408,499</u>	<u>643,299</u>	<u>1,051,798</u>	<u>1,073,186</u>

The notes form part of these financial statements

**Longwell Green Memorial Hall and Playing
Field Association**

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	11	312,348	613,354	925,702	969,479
Investments	12	3,279	-	3,279	3,279
		<hr/>	<hr/>	<hr/>	<hr/>
		315,627	613,354	928,981	972,758
CURRENT ASSETS					
Debtors	13	(2,780)	29,945	27,165	31,635
Cash at bank and in hand		117,526	-	117,526	91,230
		<hr/>	<hr/>	<hr/>	<hr/>
		114,746	29,945	144,691	122,865
CREDITORS					
Amounts falling due within one year	14	(14,417)	-	(14,417)	(10,038)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		100,329	29,945	130,274	112,827
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		415,956	643,299	1,059,255	1,085,585
CREDITORS					
Amounts falling due after more than one year	15	(7,457)	-	(7,457)	(12,399)
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		408,499	643,299	1,051,798	1,073,186
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	17				
Unrestricted funds				408,499	400,401
Restricted funds				643,299	672,785
				<hr/>	<hr/>
TOTAL FUNDS				1,051,798	1,073,186
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Longwell Green Memorial Hall and Playing
Field Association**

Balance Sheet - continued
31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 April 2024 and were signed on its behalf by:

Mr J Gibbs - Trustee

Mr C Wyrill - Trustee

**Longwell Green Memorial Hall and Playing
Field Association**

**Cash Flow Statement
for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	32,030	7,122
Net cash provided by operating activities		<u>32,030</u>	<u>7,122</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,260)	-
Interest received		468	205
Net cash (used in)/provided by investing activities		<u>(792)</u>	<u>205</u>
Cash flows from financing activities			
Loan repayments in year		<u>(4,942)</u>	<u>(4,823)</u>
Net cash used in financing activities		<u>(4,942)</u>	<u>(4,823)</u>
Change in cash and cash equivalents in the reporting period		<u>26,296</u>	<u>2,504</u>
Cash and cash equivalents at the beginning of the reporting period		<u>91,230</u>	<u>88,726</u>
Cash and cash equivalents at the end of the reporting period		<u><u>117,526</u></u>	<u><u>91,230</u></u>

The notes form part of these financial statements

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2023**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	31.12.23 £	31.12.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(21,388)	11,292
Adjustments for:		
Depreciation charges	45,037	45,299
Interest received	(468)	(205)
Decrease/(increase) in debtors	4,470	(10,247)
Increase/(decrease) in creditors	4,379	(39,017)
Net cash provided by operations	<u>32,030</u>	<u>7,122</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	91,230	26,296	117,526
	<u>91,230</u>	<u>26,296</u>	<u>117,526</u>
Debt			
Debts falling due within 1 year	(5,000)	-	(5,000)
Debts falling due after 1 year	(12,399)	4,942	(7,457)
	<u>(17,399)</u>	<u>4,942</u>	<u>(12,457)</u>
Total	<u>73,831</u>	<u>31,238</u>	<u>105,069</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- at varying rates on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	40,865	27,389

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Hall activities and room hire	94,009	87,156
Other income	13,825	14,956
	107,834	102,112

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	350	74
Dividends	85	131
HMRC interest received	33	-
	468	205

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.23	31.12.22
		£	£
Membership subscriptions	Charitable activities	675	1,969
Other activities	Charitable activities	3,780	2,700
Rent	Charitable activities	56,400	36,000
Services	Charitable activities	12,525	11,370
		73,380	52,039

6. RAISING FUNDS

Other trading activities

	31.12.23	31.12.22
	£	£
Purchases	3,748	3,619
Staff costs	101,236	90,089
Advertising	973	249
Sundry	-	949
Telephone	1,491	863
Accountancy	1,025	2,399
Book keeping	3,650	3,000
Rates and water	1,550	3,190
Heat and light	35,772	22,066
Repairs and renewals	74,353	18,764
Other premises costs	7,604	6,597
Insurance	7,832	7,570
Subscriptions and licences	2,424	194
Carried forward	241,658	159,549

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. RAISING FUNDS - continued

Other trading activities - continued

	31.12.23	31.12.22
	£	£
Brought forward	241,658	159,549
Postage and stationary	240	295
Computer expenses	532	679
Legal and professional	2,210	4,420
Training	360	-
Bank charges	448	391
Bank loan interest	382	503
Card charges	559	444
Depreciation	45,037	45,299
	<u>291,426</u>	<u>211,580</u>

7. NET INCOME/(EXPENDITURE)

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

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>45,037</u>	<u>45,298</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

9. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	101,342	91,292
Social security costs	(1,542)	(2,392)
Other pension costs	1,436	1,189
	<u>101,236</u>	<u>90,089</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Employees	8	9
Trustees	3	3
	<u>11</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,034	25,355	27,389
Charitable activities			
Charitable activities	52,039	-	52,039
Other trading activities	102,112	-	102,112
Investment income	205	-	205
Other income	4,000	37,127	41,127
Total	160,390	62,482	222,872
EXPENDITURE ON			
Raising funds	171,114	40,466	211,580
NET INCOME/(EXPENDITURE)	(10,724)	22,016	11,292
Transfers between funds	30,737	(30,737)	-
Net movement in funds	20,013	(8,721)	11,292
RECONCILIATION OF FUNDS			
Total funds brought forward	380,388	681,506	1,061,894
TOTAL FUNDS CARRIED FORWARD	400,401	672,785	1,073,186

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023	383,283	715,582	280,374	-	1,379,239
Additions	-	-	860	400	1,260
At 31 December 2023	383,283	715,582	281,234	400	1,380,499
DEPRECIATION					
At 1 January 2023	64,300	68,152	277,308	-	409,760
Charge for year	7,666	34,076	3,195	100	45,037
At 31 December 2023	71,966	102,228	280,503	100	454,797
NET BOOK VALUE					
At 31 December 2023	311,317	613,354	731	300	925,702
At 31 December 2022	318,983	647,430	3,066	-	969,479

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 January 2023 and 31 December 2023	11	3,268	3,279
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2023	11	3,268	3,279
	<hr/>	<hr/>	<hr/>
At 31 December 2022	11	3,268	3,279
	<hr/>	<hr/>	<hr/>

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	20,862	6,028
Other debtors	4,590	25,607
VAT	1,713	-
	<hr/>	<hr/>
	27,165	31,635
	<hr/>	<hr/>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Bank loans and overdrafts (see note 16)	5,000	5,000
Trade creditors	5,775	1,756
Social security and other taxes	2,560	595
VAT	-	1,691
Other creditors	282	246
Accrued expenses	800	750
	<hr/>	<hr/>
	14,417	10,038
	<hr/>	<hr/>

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans (see note 16)	7,457	12,399
	<u>7,457</u>	<u>12,399</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	7,457	12,399
	<u>7,457</u>	<u>12,399</u>

17. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	400,401	(1,403)	9,501	408,499
Restricted funds				
General Fund	672,785	(19,985)	(9,501)	643,299
TOTAL FUNDS	<u>1,073,186</u>	<u>(21,388)</u>	<u>-</u>	<u>1,051,798</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	188,727	(190,130)	(1,403)
Restricted funds			
General Fund	81,311	(101,296)	(19,985)
TOTAL FUNDS	<u>270,038</u>	<u>(291,426)</u>	<u>(21,388)</u>

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	380,388	(10,724)	30,737	400,401
Restricted funds				
General Fund	681,506	22,016	(30,737)	672,785
TOTAL FUNDS	<u>1,061,894</u>	<u>11,292</u>	<u>-</u>	<u>1,073,186</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,390	(171,114)	(10,724)
Restricted funds			
General Fund	62,482	(40,466)	22,016
TOTAL FUNDS	<u>222,872</u>	<u>(211,580)</u>	<u>11,292</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	380,388	(12,127)	40,238	408,499
Restricted funds				
General Fund	681,506	2,031	(40,238)	643,299
TOTAL FUNDS	<u>1,061,894</u>	<u>(10,096)</u>	<u>-</u>	<u>1,051,798</u>

**Longwell Green Memorial Hall and Playing
Field Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,117	(361,244)	(12,127)
Restricted funds			
General Fund	143,793	(141,762)	2,031
TOTAL FUNDS	<u>492,910</u>	<u>(503,006)</u>	<u>(10,096)</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**Longwell Green Memorial Hall and Playing
Field Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,865	27,389
Other trading activities		
Hall activities and room hire	94,009	87,156
Other income	13,825	14,956
	<hr/>	<hr/>
	107,834	102,112
Investment income		
Deposit account interest	350	74
Dividends	85	131
HMRC interest received	33	-
	<hr/>	<hr/>
	468	205
Charitable activities		
Membership subscriptions	675	1,969
Other activities	3,780	2,700
Rent	56,400	36,000
Services	12,525	11,370
	<hr/>	<hr/>
	73,380	52,039
Other income		
South Gloucestershire Grants	46,991	7,500
Football Association Grants	-	33,627
Oldland PC Grants	500	-
	<hr/>	<hr/>
	47,491	41,127
Total incoming resources	<hr/>	<hr/>
	270,038	222,872
EXPENDITURE		
Other trading activities		
Purchases	3,548	2,649
Entertainers	200	970
Wages	101,342	91,292
Social security	(1,542)	(2,392)
Pensions	1,436	1,189
Advertising	973	249
Sundry	-	949
Telephone	1,491	863
Accountancy	1,025	2,399
Book keeping	3,650	3,000
Carried forward	112,123	101,168

This page does not form part of the statutory financial statements

**Longwell Green Memorial Hall and Playing
Field Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
Other trading activities		
Brought forward	112,123	101,168
Rates and water	1,550	3,190
Heat and light	35,772	22,066
Repairs and renewals	74,353	18,764
Other premises costs	7,604	6,597
Insurance	7,832	7,570
Subscriptions and licences	2,424	194
Postage and stationary	240	295
Computer expenses	532	679
Legal and professional	2,210	4,420
Training	360	-
Bank charges	448	391
Bank loan interest	382	503
Card charges	559	444
Depreciation of freehold property	7,666	7,666
Depreciation of improvements to property	34,076	34,076
Depreciation of fixtures & fittings	3,195	3,557
Computer equipment	100	-
	<hr/>	<hr/>
	291,426	211,580
	<hr/>	<hr/>
Total resources expended	291,426	211,580
	<hr/>	<hr/>
Net (expenditure)/income	(21,388)	11,292
	<hr/>	<hr/>