

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2020

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Mr R D Bloxham	
Sir J F S Graham	
Cllr J Mallinson	
Cllr V Tarbitt	
Mrs K Gray	
Miss J Harrison	(Appointed 24 February 2020)
Miss S F Richardson	(Appointed 24 February 2020)

Company secretary Mr N Williamson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Structure, governance and management *(continued)*

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non restricted activities for a year in the event of a significant drop in funding.

Achievements and performance

Nigel Williamson continued in his role as Centre Manager and Company Secretary and funding is secured for him to continue in this role.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Financial review

Nigel Williamson continued in his role as Centre Manager and Company Secretary in the year. Funding has been secured for him to continue in this role.

These financial statements are in line with the expected results.

Plans for future periods

The Committee and Community Development Officer intend to increase usage of the Centre and facilities available to the community. Ultimately it is up to the community to play in ensuring the Centre delivers what they require.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 October 2020 and signed on behalf of the board of trustees by:

Mr R D Bloxham
Trustee

Mr N Williamson
Charity Secretary

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	77,634	77,634	58,167
Charitable activities	6	37,311	1,268	38,579	40,963
Other trading activities	7	207	163	370	2,734
Investment income	8	345	–	345	51
Total income		<u>37,863</u>	<u>79,065</u>	<u>116,928</u>	<u>101,915</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>47,548</u>	<u>60,696</u>	<u>108,244</u>	<u>131,578</u>
Total expenditure		<u>47,548</u>	<u>60,696</u>	<u>108,244</u>	<u>131,578</u>
Net income/(expenditure) and net movement in funds		<u>(9,685)</u>	<u>18,369</u>	<u>8,684</u>	<u>(29,663)</u>
Reconciliation of funds					
Total funds brought forward		15,199	31,189	46,388	76,051
Total funds carried forward		<u>5,514</u>	<u>49,558</u>	<u>55,072</u>	<u>46,388</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	—	363
Current assets			
Debtors	16	4,943	4,844
Cash at bank and in hand		50,789	42,161
		<u>55,732</u>	<u>47,005</u>
Creditors: amounts falling due within one year	17	<u>660</u>	<u>980</u>
Net current assets		<u>55,072</u>	<u>46,025</u>
Total assets less current liabilities		<u>55,072</u>	<u>46,388</u>
Net assets		<u>55,072</u>	<u>46,388</u>
Funds of the charity			
Restricted funds		49,558	31,189
Unrestricted funds		<u>5,514</u>	<u>15,199</u>
Total charity funds	18	<u>55,072</u>	<u>46,388</u>

For the year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2020, and are signed on behalf of the board by:

Mr R D Bloxham
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Restricted Funds £	Total Funds 2020 £	Restricted Funds £	Total Funds 2019 £
Grants				
Grants receivable	77,634	77,634	58,167	58,167

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Longtown MHCC Club Ltd	775	—	775
Lettings	23,833	1,268	25,101
Sunbed, Sauna, Toning tables	880	—	880
Gym	3,420	—	3,420
Squash	1,960	—	1,960
Bowling	2,609	—	2,609
Badminton	50	—	50
Coffee Bar	3,538	—	3,538
Membership	118	—	118
Other income	128	—	128
	<u>37,311</u>	<u>1,268</u>	<u>38,579</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Longtown MHCC Club Ltd	3,347	—	3,347
Lettings	21,165	1,100	22,265
Sunbed, Sauna, Toning tables	996	—	996
Gym	3,602	—	3,602
Squash	2,503	—	2,503
Bowling	3,446	—	3,446
Badminton	56	—	56
Coffee Bar	4,352	—	4,352
Membership	338	—	338
Other income	58	—	58
	<u>39,863</u>	<u>1,100</u>	<u>40,963</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	<u>207</u>	<u>163</u>	<u>370</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	<u>2,582</u>	<u>152</u>	<u>2,734</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>345</u>	<u>345</u>	<u>51</u>	<u>51</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Centre	43,552	60,456	104,008
Support costs	3,996	240	4,236
	<u>47,548</u>	<u>60,696</u>	<u>108,244</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Centre	55,308	70,652	125,960
Support costs	5,280	338	5,618
	<u>60,588</u>	<u>70,990</u>	<u>131,578</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
Centre	104,008	–	104,008	125,960
Governance costs	–	4,236	4,236	5,618
	<u>104,008</u>	<u>4,236</u>	<u>108,244</u>	<u>131,578</u>

11. Net income/(expenditure)

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>363</u>	<u>350</u>

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>600</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	<u>67,060</u>	<u>67,077</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

13. Staff costs *(continued)*

The average head count of employees during the year was 1 (2019: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2019 and 31 March 2020	<u>4,456</u>
Depreciation	
At 1 April 2019	4,093
Charge for the year	363
At 31 March 2020	<u>4,456</u>
Carrying amount	
At 31 March 2020	<u>—</u>
At 31 March 2019	<u>363</u>

16. Debtors

	2020 £	2019 £
Trade debtors	3,786	3,347
Prepayments and accrued income	<u>1,157</u>	<u>1,497</u>
	<u>4,943</u>	<u>4,844</u>

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	660	660
Social security and other taxes	<u>—</u>	<u>320</u>
	<u>660</u>	<u>980</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	15,199	37,863	(47,548)	5,514

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	33,291	42,496	(60,588)	15,199

Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
CCC Wages	–	54,480	(27,240)	27,240
Youth Fund	4,862	15,605	(11,738)	8,729
Dementia Signage	–	–	–	–
Peoples Project	10,585	–	(10,585)	–
Wind Farm Grants	8,000	–	–	8,000
Other funds	–	–	–	–
Lunch Club	1,436	8,980	(4,827)	5,589
Awards for All	6,306	–	(6,306)	–
	<u>31,189</u>	<u>79,065</u>	<u>(60,696)</u>	<u>49,558</u>

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
CCC Wages	–	27,240	(27,240)	–
Youth Fund	4,853	14,314	(14,305)	4,862
Dementia Signage	445	–	(445)	–
Peoples Project	29,462	–	(18,877)	10,585
Wind Farm Grants	8,000	–	–	8,000
Other funds	–	750	(750)	–
Lunch Club	–	7,155	(5,719)	1,436
Awards for All	–	9,960	(3,654)	6,306
	<u>42,760</u>	<u>59,419</u>	<u>(70,990)</u>	<u>31,189</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	—	—
Current assets	6,174	49,558	55,732
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>5,514</u>	<u>49,558</u>	<u>55,072</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	363	—	363
Current assets	15,816	31,189	47,005
Creditors less than 1 year	(980)	—	(980)
Net assets	<u>15,199</u>	<u>31,189</u>	<u>46,388</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2020

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>77,634</u>	<u>58,167</u>
 Charitable activities		
Longtown MHCC Club Ltd	775	3,347
Lettings	25,101	22,265
Sunbed, Sauna, Toning tables	880	996
Gym	3,420	3,602
Squash	1,960	2,503
Bowling	2,609	3,446
Badminton	50	56
Coffee Bar	3,538	4,352
Membership	118	338
Other income	<u>128</u>	<u>58</u>
	<u>38,579</u>	<u>40,963</u>
 Other trading activities		
Fundraising events	<u>370</u>	<u>2,734</u>
 Investment income		
Bank interest receivable	<u>345</u>	<u>51</u>
 Total income	<u><u>116,928</u></u>	<u><u>101,915</u></u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

	2020 £	2019 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	67,060	67,077
Rent	1,528	1,300
Rates and water	1,178	1,211
Light and heat	9,867	8,499
Repairs and maintenance	2,820	1,001
Insurance	1,174	1,218
Legal and professional fees	3,873	5,268
Telephone	2,751	2,945
Depreciation	363	350
Interest on bank loans and overdrafts	269	319
Catering expenses	1,208	117
Coffee bar	2,882	2,745
Event costs	7,819	20,907
Licences and subscriptions	1,569	1,364
Printing, stationery and postage	680	1,707
Advertising	236	200
Laundry & Catering	1,607	2,055
Sundry Expenses	1,350	13,229
Computer Expenses	10	66
	<u>108,244</u>	<u>131,578</u>
Total expenditure	<u>108,244</u>	<u>131,578</u>
Net income/(expenditure)	<u>8,684</u>	<u>(29,663)</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	67,060	67,077
Rent	1,528	1,300
Rates & water	1,178	1,211
Light & heat	9,867	8,499
Repairs & maintenance	2,820	1,001
Insurance	1,174	1,218
Telephone	2,751	2,945
Bank charges	269	319
Catering Expenses	1,208	117
Coffee Bar	2,882	2,745
Event Costs	7,819	20,907
Licences and subscriptions	1,569	1,364
Printing, stationery and postage	680	1,707
Advertising	236	200
Laundry & Catering	1,607	2,055
Sundry Expenses	1,350	13,229
Computer Expenses	10	66
	<u>104,008</u>	<u>125,960</u>
Governance costs		
Accountancy fees	2,515	3,249
Legal and other professional fees	1,358	2,019
Depreciation	363	350
	<u>4,236</u>	<u>5,618</u>
Expenditure on charitable activities	<u>108,244</u>	<u>131,578</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From April 1st 2019 Period start date To March 31st 2020 Period end date

Charity name: Longtown Memorial Hall Community Centre

Charity registration number: 1153110

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To maintain a community centre for use by the inhabitants of the area of benefit – for the advancement of education and the provision of facilities in the interest of social welfare for the recreation and other leisure time occupation with the object of improving the condition of life of the said inhabitants.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The community centre is based in a small rural town serving a very sparsely populated area. It is the largest available community building. It boasts a main hall, stage with projector, pa and loop system. It can seat 150 people. There is also a gym, squash court, sauna, meeting room and upstairs bar. The centre is used by over 20 community groups as well as playing host to a wide range of private, public, social and community events etc.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees are consistently aware of the charitable objects. There is a strong and overwhelming desire to provide the community with the services and facilities that trustees have identified to encourage, support and deliver public benefit based on community consultations. Trustees regularly review governance and their role.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The trustees undertake no grant making activities.
Policy on social investment including program related investment	Para 1.38	Not applicable.

Contribution made by volunteers	Para 1.38	The trustees are committed to improving the quality and experience of the volunteer offer. Volunteers manage and organise a wide range of community activities that the charity runs as well as the community groups that use the community centre.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity faces considerable challenges – specifically financial. The Charity reported a surplus for 2019 – 20. This reflected the decision by Carlisle City Council to release its annual grant earlier than usual due to the Covid 19 pandemic. So two grant payments were received within the same twelve month period. Charitable activities income was slightly down. To some degree this reflected the almost complete loss of income during March due to Covid 19.</p> <p>During the year support for the elderly through the Over 50's Lunch Club and the Under 10's children sessions remained high. Additional funding was secured for both projects. However, Covid 19 stopped all groups and sessions being held. However, there is funding available to help those groups move beyond Covid 19.</p> <p>There remains the challenge of development further volunteer options not only to support the Charity but also a range of community groups and services. There has been volunteer support for the Under 10's session. The Lunch Club now has a committee, constitution and bank account. It has also secured some funding. Funding was secured to help market groups and organise fundraising event – however this work again has been put on hold due to Covid 19.</p> <p>Work started to address strengthening and developing governance as well as supporting Trustees through a series of workshops and training was halted due to Covid 19.</p> <p>The Charity now has a three year</p>

		<p>Business Plan including finance, marketing and funding strategies. This is subject to regular review.</p> <p>Community consultations show that health and well – being and support for the over 50's and young people remain areas of priority. Intergenerational projects also featured.</p>
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	To produce an operational surplus particularly in light of continued local authority budget reductions. Increasing usage and providing additional services particularly for the elderly and young people. It is recognised that this will have to be grant led especially coming out of Covid 19.
Performance of fundraising activities against objectives set	Para 1.41	<p>The Charity has historically done very little fundraising. It is acknowledged that user fundraising will need to increase. A programme of fundraising particularly to support youth activities is being considered. Funding has been secured to address marketing, fundraising event etc. This will be used as the Charity comes out of Covid 19</p> <p>There is a clear need to relaunch the Events Group as well as addressing fundraising, marketing and delivery.</p>
Investment performance against objectives	Para 1.41	Not applicable.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Charity reported a surplus for 2019 – 20. The was result of Carlisle City Council paying its annual grant twice within a twelve months period to support the Charity as it prepared to deal with Covid 19. Charitable activities remained fairly consistent although a slight decrease was recorded. However, a reduction in local authority funded of £45,000.00 over several years is a major concern – reflecting a reduction of over 50 %.</p> <p>Hence the Charity's proactive approach to grant led projects based on community consultations. Grant led projects must feature strongly in the future.</p> <p>Currently grants are being sought for a number of projects specifically to address community health and well – being issues and to support the over 50's and young people.</p> <p>Staffing and utilities remain the biggest expenditure items. Changes in operational, management and working practise will need to be considered. As such the Charity is to start an operational and management review.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Despite financial pressures the Charity is clear that it must continue to generate income and manage expenditure effectively. It remains a clear aim therefore to strive to increase the Charity's income and reserves.
Amount of reserves held	Para 1.22	£6000.00
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Funds are drawn from grants, venue hire, membership and profit transfer from the Charity's trading arm. Fundraising plays a small part although it considered an important part of future income generation strategies in particular to fund youth delivery.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not applicable
A description of the principal risks facing the charity	Para 1.46	Finance – the Charity faces a range of financial pressures. However, funding has been secured to make governance more effective addressing the need to bring the appropriate and required skills to the Charity. A further outcome was the production of a Business Plan with finance, marketing and fundraising strategies. Staffing – fewer staff have maintained the existing delivery. Grant led projects incorporating employment costs allows the Charity to maintain and increase delivery. Volunteers – recruitment has proved problematical. The Youth Club especially the Under 10 sessions have benefitted from additional volunteer support.
Other		Long term planning based on community consultations. The Charity has secured funding to address this.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Articles of Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Through the Charitable Objects. The Charity is Incorporated. It is a Charitable Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are drawn from the area of benefit who are: <ul style="list-style-type: none"> a) Interested in furthering the objects of the charity and b) Have paid in the appropriate subscription agreed by the committee c) Trustees can be elected at the AGM, co - opted or apply in such a manner as the Trustees may require

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Effective governance, developing appropriate Trustees skills and support particularly to address strategic planning, employment, finance, producing a high quality volunteer offer and public benefit are priorities.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Charity fully recognises that delivery must be based on community consultations, the charitable objects and public benefit. However, delivery can only be effectively achieved if partnership are identified, established and developed. The Charity has also engaged community development consultants to support its role within its area of benefit.
Relationship with any related parties	Para 1.51	
Other		The Charity is exploring options to deliver projects working alongside the local GP surgery and the Carlisle Federation of Community Organisations.

Reference and Administrative details

Charity name	Longtown Memorial Hall Community Centre
Other name the charity uses	
Registered charity number	1153110
Charity's principal address	Arthuret Road, Longtown, Carlisle, Cumbria CA65SJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sir James Graham	Hon. President		
2	John Mallinson	Chair		Carlisle City Council
3	Ray Bloxham			
4	Val Tarbitt			
5	Kris Gray			
6	Jean Harrison			
7	Sue Richardson			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Robert Gordon	Gordon Consultancy, Briar Lea House, Brampton Road, Longtown, Carlisle CA65TN
Community Development Consultant	Steve Conway	CAS Co operative Ltd, Levenshulme Old Library, Cromwell Grove, Manchester M193QE
Health and Safety	Kym Allan	Kym Allan Health and Safety Consultants, 3 -4 Citadel Row, Carlisle CA3 8SQ

Name of chief executive or names of senior staff members (Optional information)

Nigel Williamson

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	John Mallinson	
Position (eg Secretary, Chair, etc)	Chair	
Date	December 9th 2020	

COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2020

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

Registered charity name	Longtown Memorial Hall Community Centre
Charity registration number	1153110
Company registration number	08552573
Principal office and registered office	Arthuret Road Longtown Carlisle CA6 5SJ UK

The trustees

Mr R D Bloxham	
Sir J F S Graham	
Cllr J Mallinson	
Cllr V Tarbitt	
Mrs K Gray	
Miss J Harrison	(Appointed 24 February 2020)
Miss S F Richardson	(Appointed 24 February 2020)

Company secretary Mr N Williamson

Independent examiner Mr R W Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Documents

Longtown Memorial Hall Community Centre was constituted as a limited company by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1 June 2013. The liability of each of its members being limited to £1 each.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Structure, governance and management *(continued)*

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, the chairperson of the trustees is nominated by the trustees.

Objectives and activities

The object of the Charity is to maintain a community centre for use by the inhabitants of the area of benefit for the advancement of the education of the said inhabitants and for the provision of facilities in the interests of social welfare for recreational and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The community centre provides a wide range of recreational and social facilities, including a large hall and stage. This is used by the community and community groups for weddings, race nights, quizzes, public meetings etc, in addition there are a number of community groups currently totalling some 20 organisations that use the facilities. There is also a squash court, sauna and fitness suite.

Grant making policy

The charity does not distribute grants.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit.

Reserves policy

Under the requirements of charity law the trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this reserves policy is to ensure the continuation of the charity's activities. The policy will enable the charity to meet its legal objectives, provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity and to ensure that the reserves are at a level sufficient to discharge all the charity's obligations in the event that it should cease operations. A large proportion of the charity's reserves are held in bank accounts. It is the trustees' considered opinion that in the event of the charity having to cease its operations there should be sufficient reserves available to allow the charity's obligations to be discharged. The reserves which the charity is required to maintain are those needed to fund ongoing monthly costs and further development. To this end the trustees have decided that the charity should seek to have reserves which are not invested in fixed assets of a sum equal to not more than six months' general running costs of the charity (described in the Statement of Financial Activities as total resources expended).

The general fund represents the unrestricted fund available from past operating results. It also represents the free reserves of the charity. At present the unrestricted funds are at a level whereby the charity would be able to continue non restricted activities for a year in the event of a significant drop in funding.

Achievements and performance

Nigel Williamson continued in his role as Centre Manager and Company Secretary and funding is secured for him to continue in this role.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Financial review

Nigel Williamson continued in his role as Centre Manager and Company Secretary in the year. Funding has been secured for him to continue in this role.

These financial statements are in line with the expected results.

Plans for future periods

The Committee and Community Development Officer intend to increase usage of the Centre and facilities available to the community. Ultimately it is up to the community to play in ensuring the Centre delivers what they require.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 October 2020 and signed on behalf of the board of trustees by:

Mr R D Bloxham
Trustee

Mr N Williamson
Charity Secretary

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Longtown Memorial Hall Community Centre

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Longtown Memorial Hall Community Centre ('the charity') for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	77,634	77,634	58,167
Charitable activities	6	37,311	1,268	38,579	40,963
Other trading activities	7	207	163	370	2,734
Investment income	8	345	–	345	51
Total income		<u>37,863</u>	<u>79,065</u>	<u>116,928</u>	<u>101,915</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>47,548</u>	<u>60,696</u>	<u>108,244</u>	<u>131,578</u>
Total expenditure		<u>47,548</u>	<u>60,696</u>	<u>108,244</u>	<u>131,578</u>
Net income/(expenditure) and net movement in funds		<u>(9,685)</u>	<u>18,369</u>	<u>8,684</u>	<u>(29,663)</u>
Reconciliation of funds					
Total funds brought forward		15,199	31,189	46,388	76,051
Total funds carried forward		<u>5,514</u>	<u>49,558</u>	<u>55,072</u>	<u>46,388</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	—	363
Current assets			
Debtors	16	4,943	4,844
Cash at bank and in hand		50,789	42,161
		<u>55,732</u>	<u>47,005</u>
Creditors: amounts falling due within one year	17	<u>660</u>	<u>980</u>
Net current assets		<u>55,072</u>	<u>46,025</u>
Total assets less current liabilities		<u>55,072</u>	<u>46,388</u>
Net assets		<u>55,072</u>	<u>46,388</u>
Funds of the charity			
Restricted funds		49,558	31,189
Unrestricted funds		<u>5,514</u>	<u>15,199</u>
Total charity funds	18	<u>55,072</u>	<u>46,388</u>

For the year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2020, and are signed on behalf of the board by:

Mr R D Bloxham
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Arthuret Road, Longtown, Carlisle, CA6 5SJ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Longtown Memorial Hall Community Centre is a company limited by guarantee, and does not have a share capital. The members of the company are the trustees listed on page 1.

5. Donations and legacies

	Restricted Funds £	Total Funds 2020 £	Restricted Funds £	Total Funds 2019 £
Grants				
Grants receivable	77,634	77,634	58,167	58,167

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Longtown MHCC Club Ltd	775	—	775
Lettings	23,833	1,268	25,101
Sunbed, Sauna, Toning tables	880	—	880
Gym	3,420	—	3,420
Squash	1,960	—	1,960
Bowling	2,609	—	2,609
Badminton	50	—	50
Coffee Bar	3,538	—	3,538
Membership	118	—	118
Other income	128	—	128
	<u>37,311</u>	<u>1,268</u>	<u>38,579</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Longtown MHCC Club Ltd	3,347	—	3,347
Lettings	21,165	1,100	22,265
Sunbed, Sauna, Toning tables	996	—	996
Gym	3,602	—	3,602
Squash	2,503	—	2,503
Bowling	3,446	—	3,446
Badminton	56	—	56
Coffee Bar	4,352	—	4,352
Membership	338	—	338
Other income	58	—	58
	<u>39,863</u>	<u>1,100</u>	<u>40,963</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	<u>207</u>	<u>163</u>	<u>370</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	<u>2,582</u>	<u>152</u>	<u>2,734</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>345</u>	<u>345</u>	<u>51</u>	<u>51</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Centre	43,552	60,456	104,008
Support costs	3,996	240	4,236
	<u>47,548</u>	<u>60,696</u>	<u>108,244</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Centre	55,308	70,652	125,960
Support costs	5,280	338	5,618
	<u>60,588</u>	<u>70,990</u>	<u>131,578</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
Centre	104,008	–	104,008	125,960
Governance costs	–	4,236	4,236	5,618
	<u>104,008</u>	<u>4,236</u>	<u>108,244</u>	<u>131,578</u>

11. Net income/(expenditure)

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>363</u>	<u>350</u>

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>600</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	<u>67,060</u>	<u>67,077</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

13. Staff costs *(continued)*

The average head count of employees during the year was 1 (2019: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2019 and 31 March 2020	<u>4,456</u>
Depreciation	
At 1 April 2019	4,093
Charge for the year	363
At 31 March 2020	<u>4,456</u>
Carrying amount	
At 31 March 2020	<u>—</u>
At 31 March 2019	<u>363</u>

16. Debtors

	2020 £	2019 £
Trade debtors	3,786	3,347
Prepayments and accrued income	<u>1,157</u>	<u>1,497</u>
	<u>4,943</u>	<u>4,844</u>

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	660	660
Social security and other taxes	<u>—</u>	<u>320</u>
	<u>660</u>	<u>980</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	15,199	37,863	(47,548)	5,514

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	33,291	42,496	(60,588)	15,199

Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
CCC Wages	–	54,480	(27,240)	27,240
Youth Fund	4,862	15,605	(11,738)	8,729
Dementia Signage	–	–	–	–
Peoples Project	10,585	–	(10,585)	–
Wind Farm Grants	8,000	–	–	8,000
Other funds	–	–	–	–
Lunch Club	1,436	8,980	(4,827)	5,589
Awards for All	6,306	–	(6,306)	–
	<u>31,189</u>	<u>79,065</u>	<u>(60,696)</u>	<u>49,558</u>

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
CCC Wages	–	27,240	(27,240)	–
Youth Fund	4,853	14,314	(14,305)	4,862
Dementia Signage	445	–	(445)	–
Peoples Project	29,462	–	(18,877)	10,585
Wind Farm Grants	8,000	–	–	8,000
Other funds	–	750	(750)	–
Lunch Club	–	7,155	(5,719)	1,436
Awards for All	–	9,960	(3,654)	6,306
	<u>42,760</u>	<u>59,419</u>	<u>(70,990)</u>	<u>31,189</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	—	—
Current assets	6,174	49,558	55,732
Creditors less than 1 year	(660)	—	(660)
Net assets	<u>5,514</u>	<u>49,558</u>	<u>55,072</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	363	—	363
Current assets	15,816	31,189	47,005
Creditors less than 1 year	(980)	—	(980)
Net assets	<u>15,199</u>	<u>31,189</u>	<u>46,388</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2020

The following pages do not form part of the financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>77,634</u>	<u>58,167</u>
 Charitable activities		
Longtown MHCC Club Ltd	775	3,347
Lettings	25,101	22,265
Sunbed, Sauna, Toning tables	880	996
Gym	3,420	3,602
Squash	1,960	2,503
Bowling	2,609	3,446
Badminton	50	56
Coffee Bar	3,538	4,352
Membership	118	338
Other income	<u>128</u>	<u>58</u>
	<u>38,579</u>	<u>40,963</u>
 Other trading activities		
Fundraising events	<u>370</u>	<u>2,734</u>
 Investment income		
Bank interest receivable	<u>345</u>	<u>51</u>
 Total income	<u><u>116,928</u></u>	<u><u>101,915</u></u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

	2020 £	2019 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	67,060	67,077
Rent	1,528	1,300
Rates and water	1,178	1,211
Light and heat	9,867	8,499
Repairs and maintenance	2,820	1,001
Insurance	1,174	1,218
Legal and professional fees	3,873	5,268
Telephone	2,751	2,945
Depreciation	363	350
Interest on bank loans and overdrafts	269	319
Catering expenses	1,208	117
Coffee bar	2,882	2,745
Event costs	7,819	20,907
Licences and subscriptions	1,569	1,364
Printing, stationery and postage	680	1,707
Advertising	236	200
Laundry & Catering	1,607	2,055
Sundry Expenses	1,350	13,229
Computer Expenses	10	66
	<u>108,244</u>	<u>131,578</u>
Total expenditure	<u>108,244</u>	<u>131,578</u>
Net income/(expenditure)	<u>8,684</u>	<u>(29,663)</u>

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	67,060	67,077
Rent	1,528	1,300
Rates & water	1,178	1,211
Light & heat	9,867	8,499
Repairs & maintenance	2,820	1,001
Insurance	1,174	1,218
Telephone	2,751	2,945
Bank charges	269	319
Catering Expenses	1,208	117
Coffee Bar	2,882	2,745
Event Costs	7,819	20,907
Licences and subscriptions	1,569	1,364
Printing, stationery and postage	680	1,707
Advertising	236	200
Laundry & Catering	1,607	2,055
Sundry Expenses	1,350	13,229
Computer Expenses	10	66
	<u>104,008</u>	<u>125,960</u>
Governance costs		
Accountancy fees	2,515	3,249
Legal and other professional fees	1,358	2,019
Depreciation	363	350
	<u>4,236</u>	<u>5,618</u>
Expenditure on charitable activities	<u>108,244</u>	<u>131,578</u>
