

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 2021  
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 2021**

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

**Report of the Trustees  
for the Year Ended 31 December 2021**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021

**OBJECTIVES AND ACTIVITIES**

The current Chairman, Trustees and Management team were elected in previous election with roles and responsibilities being considered based on individual experience. Management structure of the Centre.

The trustees have completed the transfer of trading into Longwell Green Memorial Hall & Playing Fields Association updated constitution version called Longwell Green Memorial Hall & Playing Fields Charity Incorporated Organisation (CIO), This will enable the charity to maintain its operational values, which previously saw recognition through the prestigious "Voluntary Service Queens Award".

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

Address: Shellards Road, Longwell Green, Bristol, BS309DU

Formed: 02-09-1949

Registered: 04-09-2019 Registration Number: 1185163 Status: Charity Incorporated Association

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**

2021 saw Charity Incorporated Organisation take on the business of the original Longwell Green Memorial Hall & Playing Fields Association from 1st April 2021. This will be reflected in this financial report for 2021 and the Association report for year ending 31st December 2021.

The above process was 12 months behind schedule due to the COVID business challenges in 2020 and 2021, however we are pleased the objective has now been met and the long term future for the charity is stronger.

2021 was a time of significant change with the country recovering from the COVID pandemic plus significant development on site with the installation of an artificial football pitch which was completed in November.

One of the advantages of operating a CIO is the ability to register the land and property against the Organisation rather than Holding Trustees, plus Trustees liability can be managed in line with a traditional incorporated company. This action also enabled the investment in the artificial football pitch where the Football Association offered funding up to £659,000, by provide certainty of access over the next 20 years.

The trustees have completed a number of key re-structure actions into the CIO including, moving all bar trading into a limited company, Longwell Green Community Trading Limited (LGCTL), and set up the company Longwell Green Community Sports Limited (LGCSL), both wholly owned by the Charity (CIO), with LGCSL operating a lease for the artificial pitch on the land leased (23-year lease) to the Charity by South Gloucestershire CC. Currently the 3 Trustees are acting as Directors in both companies. It should be highlighted the Trading company rent the bars from the charity, paying month rental income and the sports company pay for the pitch lease and services required to operate at the Centre, although all funds generated above the general costs by the community sports business will be held and re-invested as when the surface requires updating.

The changes required the Charity to become VAT registered for services outside the general room rental.

The pitch construction was completed towards the end of November and we would like to thank the neighbours for their patience and support during the time of disturbance.

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

**Report of the Trustees  
for the Year Ended 31 December 2021**

Regular improvements around the building continued in 2021 with the team taking on activities to improve the experience for the community attending the Centre. The decision was taken to extend the general memberships until the Centre re-opened in full and the AGM for the CIO to take place at the beginning of each year in January/February.

The trustees were delighted to report the Centre re-opened fully, September 2021, with the majority of the groups re-booking this includes Pre-School, Skittles, Keep Fit groups, Social Groups, dancing, Crochet, Craft groups, vaccines, badminton and the football teams. Initially it was irregular as people adjusted to mixing again after COVID and we should highlight how supportive the members of staff were during the whole period.

The Trustees took the decision to review the insurance cover, in full, leading to a significant increase in premiums, update some doors and windows, marking the car parks out to improve the number of cars able to use the site. Further support in the general updating of the building to improve the user experience as people returned was provided. We believe this approach helps us meet the objectives of the charity.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing trustees' annual report and financial statements in accordance with 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 the 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.

Christopher Wyrill  
Longwell Green Memorial Hall & Playing Fields Association CIO  
October 2022



**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  
Mr C Wyrill

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

**Report of the Trustees  
for the Year Ended 31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

A handwritten signature in black ink, consisting of a large, sweeping loop followed by a horizontal line and a small flourish at the end.

Mr N Saunders - 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 2021.

**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.

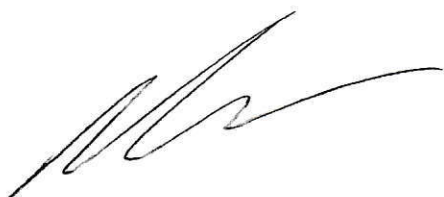
**Independent examiner's statement**

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 registered 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

Date: 31 October 2022

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

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	333,271	681,506	1,014,777	347,964
Investments	12	3,279	-	3,279	3,268
		<u>336,550</u>	<u>681,506</u>	<u>1,018,056</u>	<u>351,232</u>
<b>CURRENT ASSETS</b>					
Debtors	13	21,388	-	21,388	10,188
Cash at bank and in hand		88,726	-	88,726	56,798
		<u>110,114</u>	<u>-</u>	<u>110,114</u>	<u>66,986</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(49,055)	-	(49,055)	(27,877)
		<u>61,059</u>	<u>-</u>	<u>61,059</u>	<u>39,109</u>
<b>NET CURRENT ASSETS</b>					
		<u>61,059</u>	<u>-</u>	<u>61,059</u>	<u>39,109</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>397,609</u>	<u>681,506</u>	<u>1,079,115</u>	<u>390,341</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	(17,221)	-	(17,221)	-
		<u>380,388</u>	<u>681,506</u>	<u>1,061,894</u>	<u>390,341</u>
<b>NET ASSETS</b>					
		<u>380,388</u>	<u>681,506</u>	<u>1,061,894</u>	<u>390,341</u>
<b>FUNDS</b>	17				
Unrestricted funds				380,388	372,004
Restricted funds				681,506	18,337
<b>TOTAL FUNDS</b>				<u>1,061,894</u>	<u>390,341</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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**

**Cash Flow Statement**  
**for the Year Ended 31 December 2021**

	Notes	31.12.21 £	31.12.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	750,659	(5,083)
Net cash provided by/(used in) operating activities		<u>750,659</u>	<u>(5,083)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(716,139)	(800)
Purchase of fixed asset investments		(11)	-
Interest received		198	214
Net cash used in investing activities		<u>(715,952)</u>	<u>(586)</u>
<b>Cash flows from financing activities</b>			
New loans in year		-	25,000
Loan repayments in year		(2,779)	-
Net cash (used in)/provided by financing activities		<u>(2,779)</u>	<u>25,000</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>31,928</u>	<u>19,331</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>56,798</u>	<u>37,467</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>88,726</u></u>	<u><u>56,798</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 2021**

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

	31.12.21 £	31.12.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	671,553	(27,520)
Adjustments for:		
Depreciation charges	49,326	11,773
Interest received	(198)	(214)
(Increase)/decrease in debtors	(11,200)	12,926
Increase/(decrease) in creditors	41,178	(2,048)
Net cash provided by/(used in) operations	<u>750,659</u>	<u>(5,083)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>56,798</u>	<u>31,928</u>	<u>88,726</u>
	<u>56,798</u>	<u>31,928</u>	<u>88,726</u>
<b>Debt</b>			
Debts falling due within 1 year	(25,000)	20,000	(5,000)
Debts falling due after 1 year	-	(17,221)	(17,221)
	<u>(25,000)</u>	<u>2,779</u>	<u>(22,221)</u>
<b>Total</b>	<u>31,798</u>	<u>34,707</u>	<u>66,505</u>

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

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,449	88,000	93,449	712
<b>Charitable activities</b>					
Charitable activities		(7,165)	-	(7,165)	(14,289)
Other trading activities	3	84,080	-	84,080	41,508
Investment income	4	198	-	198	214
Other income		58,815	622,892	681,707	26,500
<b>Total</b>		<u>141,377</u>	<u>710,892</u>	<u>852,269</u>	<u>54,645</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	146,640	34,076	180,716	80,416
<b>Charitable activities</b>					
Charitable activities		-	-	-	1,749
<b>Total</b>		<u>146,640</u>	<u>34,076</u>	<u>180,716</u>	<u>82,165</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,263)</u>	<u>676,816</u>	<u>671,553</u>	<u>(27,520)</u>
Transfers between funds	17	<u>13,647</u>	<u>(13,647)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,384	663,169	671,553	(27,520)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		372,004	18,337	390,341	417,861
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>380,388</u></u>	<u><u>681,506</u></u>	<u><u>1,061,894</u></u>	<u><u>390,341</u></u>

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

**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**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

**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

Balance Sheet - continued  
31 December 2021

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 31 October 2022 and were signed on its behalf by:

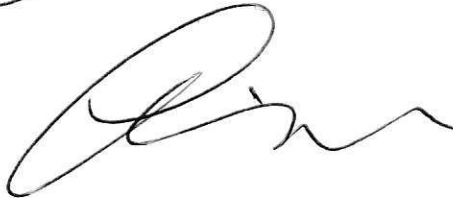
Mr J Gibbs - Trustee



Mr N Saunders - Trustee



Mr C Wyrill - Trustee





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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Donations	93,449	712

**3. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Hall activities and room hire	78,859	34,239
Other income	5,221	7,269
	<u>84,080</u>	<u>41,508</u>

**4. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	8	24
Dividends	190	190
	<u>198</u>	<u>214</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.12.21	31.12.20
		£	£
Membership subscriptions	Charitable activities	858	340
Other activities	Charitable activities	2,498	2,438
Pavilion Club - Rent	Charitable activities	16,000	24,000
Pavilion Club - Surplus	Charitable activities	(39,446)	(41,067)
Rent	Charitable activities	12,000	-
Services	Charitable activities	925	-
		<u>(7,165)</u>	<u>(14,289)</u>

**6. RAISING FUNDS**

**Other trading activities**

	31.12.21	31.12.20
	£	£
Purchases	1,053	-
Staff costs	70,388	28,301
Clothing	243	-
Advertising	722	-
Sundry	381	955
Telephone	806	578
Accountancy	2,750	3,565
Book keeping	3,000	-
Rates and water	562	2,669
Heat and light	6,030	4,738
Repairs and renewals	17,268	19,486
Other premises costs	4,592	3,438
Carried forward	<u>107,795</u>	<u>63,730</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**6. RAISING FUNDS - continued**

**Other trading activities - continued**

	31.12.21	31.12.20
	£	£
Brought forward	107,795	63,730
Insurance	3,758	3,957
Subscriptions and licences	720	-
Postage and stationary	155	-
Computer expenses	393	427
Legal and professional	17,404	319
Staff entertaining	136	210
Bank charges	442	-
Bank loan interest	587	-
Depreciation	49,326	11,773
	<u>180,716</u>	<u>80,416</u>

**7. NET INCOME/(EXPENDITURE)**

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

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	<u>49,326</u>	<u>11,773</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**9. STAFF COSTS**

	31.12.21	31.12.20
	£	£
Wages and salaries	70,022	28,301
Social security costs	33	-
Other pension costs	333	-
	<u>70,388</u>	<u>28,301</u>

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

	31.12.21	31.12.20
Employees	9	9
Trustees	3	3
	<u>12</u>	<u>12</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**9. STAFF COSTS - continued**

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	712	-	712
<b>Charitable activities</b>			
Charitable activities	(14,289)	-	(14,289)
Other trading activities	41,508	-	41,508
Investment income	214	-	214
Other income	26,500	-	26,500
<b>Total</b>	<u>54,645</u>	<u>-</u>	<u>54,645</u>
<b>EXPENDITURE ON</b>			
Raising funds	80,416	-	80,416
<b>Charitable activities</b>			
Charitable activities	<u>1,749</u>	<u>-</u>	<u>1,749</u>
<b>Total</b>	<u>82,165</u>	<u>-</u>	<u>82,165</u>
<b>NET INCOME/(EXPENDITURE)</b>	(27,520)	-	(27,520)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	399,524	18,337	417,861
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>372,004</u></u>	<u><u>18,337</u></u>	<u><u>390,341</u></u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2021	383,283	-	279,817	663,100
Additions	-	715,582	557	716,139
At 31 December 2021	383,283	715,582	280,374	1,379,239
<b>DEPRECIATION</b>				
At 1 January 2021	48,969	-	266,167	315,136
Charge for year	7,666	34,076	7,584	49,326
At 31 December 2021	56,635	34,076	273,751	364,462
<b>NET BOOK VALUE</b>				
At 31 December 2021	326,648	681,506	6,623	1,014,777
At 31 December 2020	334,314	-	13,650	347,964

**12. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £	Listed investments £	Totals £
<b>MARKET VALUE</b>			
At 1 January 2021	-	3,268	3,268
Additions	11	-	11
At 31 December 2021	11	3,268	3,279
<b>NET BOOK VALUE</b>			
At 31 December 2021	11	3,268	3,279
At 31 December 2020	-	3,268	3,268

There were no investment assets outside the UK.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Trade debtors	7,052	-
Other debtors	12,999	10,188
VAT	1,337	-
	21,388	10,188



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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts (see note 16)	5,000	25,000
Trade creditors	38,411	-
Social security and other taxes	673	377
Other creditors	221	-
Loans to trustees	2,000	2,000
Accrued expenses	2,750	500
	<u>49,055</u>	<u>27,877</u>

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

	31.12.21	31.12.20
	£	£
Bank loans (see note 16)	<u>17,221</u>	<u>-</u>

**16. LOANS**

An analysis of the maturity of loans is given below:

	31.12.21	31.12.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>25,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>17,221</u>	<u>-</u>

**17. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	372,004	(5,263)	13,647	380,388
<b>Restricted funds</b>				
General Fund	18,337	676,816	(13,647)	681,506
<b>TOTAL FUNDS</b>	<u>390,341</u>	<u>671,553</u>	<u>-</u>	<u>1,061,894</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,377	(146,640)	(5,263)
<b>Restricted funds</b>			
General Fund	710,892	(34,076)	676,816
<b>TOTAL FUNDS</b>	<u>852,269</u>	<u>(180,716)</u>	<u>671,553</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	399,524	(27,520)	372,004
<b>Restricted funds</b>			
General Fund	18,337	-	18,337
<b>TOTAL FUNDS</b>	<u>417,861</u>	<u>(27,520)</u>	<u>390,341</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,645	(82,165)	(27,520)
<b>TOTAL FUNDS</b>	<u>54,645</u>	<u>(82,165)</u>	<u>(27,520)</u>

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**17. MOVEMENT IN FUNDS - continued**

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	399,524	(32,783)	13,647	380,388
<b>Restricted funds</b>				
General Fund	18,337	676,816	(13,647)	681,506
<b>TOTAL FUNDS</b>	<u>417,861</u>	<u>644,033</u>	<u>-</u>	<u>1,061,894</u>

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 £
<b>Unrestricted funds</b>			
General fund	196,022	(228,805)	(32,783)
<b>Restricted funds</b>			
General Fund	710,892	(34,076)	676,816
<b>TOTAL FUNDS</b>	<u>906,914</u>	<u>(262,881)</u>	<u>644,033</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**19. MERGER DETAILS**

Longwell Green Memorial Hall and Playing Field Association, a Charitable Incorporation Organisation (CIO), was registered on 4 September 2019. Charitable status was also achieved on this date, with registered charity number 1185163.

Longwell Green Memorial and Playing Field Association (charity number 301564), the unincorporated entity, was closed on the 31 March 2021 as a result of the creation of the Charitable Incorporated Organisation (CIO).

All the assets of Longwell Green Memorial and Playing Field Association (unincorporated) were transferred to Longwell Green Memorial Hall and Playing Field Association (CIO) with effect from 1 April 2021. Longwell Green Memorial Hall and Playing Field Association (CIO) also agreed to discharge the liabilities of Longwell Green Memorial and Playing Field Association as they fall due for payment.

The details below show the unincorporated charity's net assets at the date of transfer. The comparative figures shown in the SOFA for the prior year all relate to Longwell Green Memorial and Playing Field Association (unincorporated) because the CIO was dormant during the year ended 31 December 2020.

The net assets of the unincorporated charity were transferred on 1 April 2021 as follows:

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**19. MERGER DETAILS - continued**

Fixed assets	£348,599
Debtors and prepayments	£26,829
Cash at bank and in hand	£71,475
Creditors and accruals	(£32,000)
<b>Net assets</b>	<b>£414,903</b>



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

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	93,449	712
<b>Other trading activities</b>		
Hall activities and room hire	78,859	34,239
Other income	5,221	7,269
	<hr/> 84,080	<hr/> 41,508
<b>Investment income</b>		
Deposit account interest	8	24
Dividends	190	190
	<hr/> 198	<hr/> 214
<b>Charitable activities</b>		
Membership subscriptions	858	340
Other activities	2,498	2,438
Pavilion Club - Rent	16,000	24,000
Pavilion Club - Surplus	(39,446)	(41,067)
Rent	12,000	-
Services	925	-
	<hr/> (7,165)	<hr/> (14,289)
<b>Other income</b>		
South Gloucestershire Grants	33,500	26,500
HMRC JRS Grants	25,055	-
Loan interest Grant	260	-
Football Association Grants	622,892	-
	<hr/> 681,707	<hr/> 26,500
<b>Total incoming resources</b>	<hr/> 852,269	<hr/> 54,645
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,053	-
Wages	70,022	28,301
Social security	33	-
Pensions	333	-
Clothing	243	-
Advertising	722	-
Sundry	381	955
Telephone	806	578
Carried forward	73,593	29,834

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

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	31.12.21	31.12.20
	£	£
<b>Other trading activities</b>		
Brought forward	73,593	29,834
Accountancy	2,750	3,565
Book keeping	3,000	-
Rates and water	562	2,669
Heat and light	6,030	4,738
Repairs and renewals	17,268	19,486
Other premises costs	4,592	3,438
Insurance	3,758	3,957
Subscriptions and licences	720	-
Postage and stationary	155	-
Computer expenses	393	427
Legal and professional	17,404	319
Staff entertaining	136	210
Bank charges	442	-
Bank loan interest	587	-
Depreciation of freehold property	7,666	-
Depreciation of improvements to property	34,076	-
Depreciation of fixtures & fittings	7,584	11,773
	<hr/> 180,716	<hr/> 80,416
<b>Charitable activities</b>		
Pavilion Club - Rent	-	1,749
	<hr/> 180,716	<hr/> 82,165
<b>Total resources expended</b>		
	<hr/> 180,716	<hr/> 82,165
<b>Net income/(expenditure)</b>	<hr/> 671,553	<hr/> (27,520)