

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

A CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

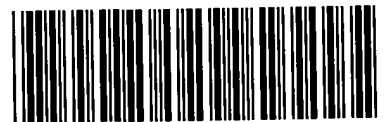
FOR THE YEAR ENDED 31st MARCH 2015

Registered number: 08552573

Charity number: 1153110

**Lamont
Pridmore**

WEDNESDAY



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A18 02/09/2015 #423
COMPANIES HOUSE

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LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

FINANCIAL STATEMENTS

for the year ended 31st March 2015

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LONGTOWN MEMORIAL HALL COMMUNITY CENTRE**LEGAL AND ADMINISTRATIVE INFORMATION****31st March 2015**

REGISTERED CHARITY NUMBER	1153110
COMPANY NUMBER	08552573
TRUSTEES	Mr R D Bloxham (Appointed 24 June 2013) Mr W Bundred (Appointed 26 November 2013) Sir J F S Graham (Appointed 1 June 2013) Cllr John Mallinson (Appointed 24 June 2013) Mrs J Richardson (Appointed 24 June 2013) Mr G L Routledge (Appointed 1 June 2013) Mr P Steele (Appointed 1 June 2013) (Resigned 24 February 2015)
TREASURER	William Bundred
COMPANY SECRETARY AND CHARITY CORRESPONDENT	Nigel Williamson
PRINCIPAL OFFICE	Arthuret Road Longtown Cumbria CA6 5SJ
BANKERS	Cumberland Building Society Cumberland House Castle Street Carlisle CA3 8RX
ACCOUNTANTS	Lamont Pridmore (West Cumbria) Limited Milburn House 3 Oxford Street Workington Cumbria CA14 2AL

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE**TRUSTEES' ANNUAL REPORT****for the year ended 31st March 2015**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31st March 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered as a limited company and is governed by its Memorandum and Articles of Association.

The charity's strategy and objectives are set and reviewed by the trustees. The trustees are elected from the company members and are appointed in accordance with the terms of the Memorandum and Articles of Association.

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 company limited by guarantee and an English Charity governed by its Memorandum and Articles of Association on the 1st June 2013. The liability of each of its members being limited to £1 each.

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, 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.

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE**TRUSTEES' ANNUAL REPORT (Continued)****for the year ended 31st March 2015****OBJECTIVES AND ACTIVITIES (continued)****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, which amount to £22,050, 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.

Current Financial Position

During this financial year Longtown Memorial Hall Community Centre made a surplus of £1,998 showing total accumulated funds of £37,903.

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

Grants were received during the year amounting to £7,700 to fund redevelopment costs and activity costs, and all these grants are fully utilised or will be in the 2016 financial year.

Future

The Committee and the 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 a part in ensuring the Centre delivers what they require.

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT (Continued)

for the year ended 31st March 2015

Statement of trustees' responsibilities

Company law requires trustees, as directors of the company, to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants

Lamont Pridmore have agreed to offer themselves for reappointment as independent examiners and a resolution to reappoint them will be proposed at the annual general meeting.

Approved by the Board of Trustees on 27th July 2015 and signed on its behalf by:



Longtown Memorial Hall Community Centre
Arthuret Road
Longtown
Cumbria
CA6 5SJ

Nigel Williamson
Secretary

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

**INDEPENDENT EXAMINER'S REPORT TO THE
LONGTOWN MEMORIAL HALL COMMUNITY CENTRE**

I report on the financial statements of the charitable company for the year ended 31st March 2015, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Trust and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated: 27th July 2015

*Susannah Nixon
Lamont Pridmore
(West Cumbria) Ltd.*

Lamont Pridmore (West Cumbria) Limited
Milburn House
3 Oxford Street
Workington
Cumbria CA14 2AL

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	Note	£	£	£	£
INCOMING RESOURCES					
Donations		1,042	-	1,042	-
Grants receivable	2	47,496	7,700	55,196	-
Charitable activities		37,376	1,200	38,576	-
Other income		304	16	320	-
TOTAL INCOMING RESOURCES		86,218	8,916	95,134	-
RESOURCES EXPENDED					
Charitable activities		76,952	10,937	87,889	-
Governance costs		4,461	786	5,247	-
TOTAL RESOURCES EXPENDED		81,413	11,723	93,136	-
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		4,805	(2,807)	1,998	-
Funds Introduced		(1,755)	37,660	35,905	-
Transfer between funds		19,000	(19,000)	-	-
Balances carried forward		22,050	15,853	37,903	-

DETAILED INCOME AND EXPENDITURE ACCOUNTS

for the year ended 31st March 2015

	Unrestricted Funds £	Youth Fund £	Riverside Lounge £	Riverside 90th Anniv £	CCC Lounge £	CCC Patio £	Total 31.03.15 £	Total 31.03.14 £
INCOME								
Donations and grants								
Donations	1,042	-	-	-	-	-	1,042	-
Grants	45,400	500	2,000	4,000	400	800	53,100	-
Longtown MHCC Club Ltd	2,096	-	-	-	-	-	2,096	-
Charitable activities								
Lettings	13,037	1,200	-	-	-	-	14,237	-
Catering	3,682	-	-	-	-	-	3,682	-
Sunbed, Sauna, Toning tables	1,578	-	-	-	-	-	1,578	-
Gym	5,546	-	-	-	-	-	5,546	-
squash	2,964	-	-	-	-	-	2,964	-
Bowling	5,657	-	-	-	-	-	5,657	-
Badminton	291	-	-	-	-	-	291	-
Coffee Bar	4,018	-	-	-	-	-	4,018	-
Membership	603	-	-	-	-	-	603	-
other income	267	-	-	-	-	-	267	-
Bank Interest received	37	16	-	-	-	-	53	-
TOTAL INCOME	86,218	1,716	2,000	4,000	400	800	95,134	-
EXPENSES								
Catering expenses	2,709	-	-	-	-	-	2,709	-
Gym maintenance	490	-	-	-	-	-	490	-
Coffee Bar	2,941	-	-	-	-	-	2,941	-
Insurance	1,800	429	-	-	-	-	2,229	-
Event costs	92	638	-	1,368	-	-	2,098	-
Rent	-	1,400	-	-	-	-	1,400	-
Repairs and maintenance	3,789	250	2,000	132	400	800	7,371	-
Telephone and internet	1,356	-	-	-	-	-	1,356	-
Printing, stationery and postage	1,577	-	-	-	-	-	1,577	-
Travel expenses	5	226	-	-	-	-	231	-
Advertising	36	-	-	-	-	-	36	-
Rates and water	1,683	-	-	-	-	-	1,683	-
Heat and light	8,271	-	-	-	-	-	8,271	-
Licences & subscriptions	1,533	-	-	-	-	-	1,533	-
wages	47,602	1,969	-	400	-	-	49,971	-
Laundry & cleaning	1,752	-	-	-	-	-	1,752	-
Sundry Expenses	338	-	-	-	-	-	338	-
Depreciation	869	925	-	-	-	-	1,794	-
Professional costs	2,858	486	-	-	-	-	3,344	-
Accountancy	1,603	300	-	-	-	-	1,903	-
Bank charges	109	-	-	-	-	-	109	-
TOTAL EXPENSES	81,413	6,623	2,000	1,900	400	800	93,136	-
NET INCOMING/(OUTGOING)								
RESOURCES FOR THE YEAR	4,805	(4,907)	-	2,100	-	-	1,998	-
FUND BALANCES INTRODUCED	(1,755)	37,660	-	-	-	-	35,905	-
TRANSFERS BETWEEN FUNDS	19,000	(19,000)	-	-	-	-	-	-
FUND BALANCES CARRIED FORWARD	22,050	13,753	-	2,100	-	-	37,903	-

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE
Registered number 08552573
BALANCE SHEET

as at 31st March 2015


	Note	£	2015 £	£	2014 £
Fixed Assets					
Tangible assets	3		1,337		-
Current assets					
Stocks					
Debtors	5	249		-	
Cash at bank and in hand		38,220		-	
			38,469		-
Creditors: amounts falling due within one year	6	(1,903)		-	
Net current assets			36,566		-
Total assets less current liabilities			37,903		-
Accumulated funds					
Unrestricted funds	7	22,050		-	
Restricted funds	9	15,853		-	
			37,903		-

For the year ending 31st March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts 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 accounts.

These financial statements were approved by the members of the committee on 27 July 2015 and signed on their behalf by:

Director

 (MR G L ROUTLEDGE)
 27/07/15

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st March 2015

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the provisions of the Companies' Act 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005).

The financial statements have been prepared on the going concern basis.

Grants receivable

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when they are placed in a restricted fund until used. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Income

Donations are accounted for when received by the charitable company. Other income is accounted for on an accruals basis as far as it is prudent to do so.

Funds

The charitable company's funds consist of unrestricted and restricted amounts. The charitable company may use unrestricted amounts at its discretion. Restricted funds represent income contributions which are restricted to a particular purpose, in accordance with the donor's wishes.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charitable company is not registered for Value Added Tax and accordingly expenditure is shown gross of irrecoverable Value Added Tax.

Tangible assets and depreciation

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Fixtures and fittings 20% straight line

2 Grants receivable-restricted

	31 March 2015 £	31 March 2014 £
Grants receivable - restricted	7,700	-
	<hr/> 7,700 <hr/>	<hr/> - <hr/>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st March 2015

Grants received (continued)**Restricted**

	31 March 2015 £	31 March 2014 £
Riverside lounge grant	2,000	-
Riverside 90 Anniversary	4,000	-
CCC lounge refurbishment	400	-
CCC Patio	800	-
Youth Project	500	-
	<u>7,700</u>	<u>-</u>

3 Tangible Fixed assets

	Equipment Fixtures & Fittings £	Total £
Cost		
Additions at costs	3,131	3,131
At 31 March 2015	<u>3,131</u>	<u>3,131</u>
Depreciation		
At 1 April 2014		
Provision for the year	1,794	1,794
At 31 March 2015	<u>1,794</u>	<u>1,794</u>
Net book value		
At 31 March 2015	<u>1,337</u>	<u>1,337</u>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

4 Staff costs

	2015	2014
	£	£
Wages and salaries	2,191	-
Social security costs	178	-
	<hr/>	<hr/>
	2,369	-
	<hr/>	<hr/>

The average weekly number of full-time equivalent employees during the financial year was 1 (-).

None of the trustees received any emoluments or reimbursed expenses during the year. None of the employees received £60,000 or more in the year.

5 Debtors: amounts falling due within one year

	2015	2014
	£	£
Trade Debtors	249	-
	<hr/>	<hr/>
	249	2,498
	<hr/>	<hr/>

6 Creditors: amounts falling due within one year

	2015	2014
	£	£
Accrued expenses	1,903	-
	<hr/>	<hr/>
	1,903	-
	<hr/>	<hr/>

LONGTOWN MEMORIAL HALL COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st March 2015

7 Unrestricted funds

The movement in the year is as follows:

	Balance 01.04.14	Incoming Funds	Funds Used	Transfers	Balance 31.3.15
	£	£	£	£	£
General Fund	-	86,218	(81,413)	(17,245)	22,050
	<u>-</u>	<u>86,218</u>	<u>(81,413)</u>	<u>(17,245)</u>	<u>22,050</u>

8 Analysis of net assets among funds

The movement in the year is as follows:

	Unrestricted Funds	Restricted Funds	Balance 31.03.15	Balance 31.3.14
	£	£	£	£
Tangible fixed assets	1,185	151	1,336	-
Net current assets	20,865	15,702	36,567	-
	<u>22,050</u>	<u>15,853</u>	<u>37,903</u>	<u>-</u>

9 Restricted funds

The movement in the year is as follows:

	Balance 01.04.14	Incoming Funds	Funds Used	Transfers	Balance 31.03.15
	£	£	£	£	£
Youth Fund	-	1,716	(6,623)	18,660	13,753
Riverside Lounge	-	2,000	(2,000)	-	-
Riverside 90	-	4,000	(1,900)	-	2,100
CCC Lounge	-	400	(400)	-	-
CCC Patio	-	800	(800)	-	-
	<u>-</u>	<u>8,916</u>	<u>(11,723)</u>	<u>18,660</u>	<u>15,853</u>

10 Company 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.