COMPANY REGISTRATION NUMBER: 08552573
CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023 .

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	(Resigned 20 September 2022)
	Sir J F S Graham	
	Cllr J Mallinson	(Resigned 11 September 2023)
	Mrs K Gray	
	Miss J Harrison	
	Miss S F Richardson	
	Mr K Walsh	(Appointed 9 May 2023)

	Miss A Butler	(Appointed 8 September 2022)
	Miss C Johannse	(Appointed 8 September 2022)
	Cllr T Pickstone	(Appointed 20 September 2022)
	Rev E Robinson	(Appointed 20 September 2022)
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.

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 in the relevant 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 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

Longtown Memorial Hall Community Centre has faced a challenging year, grappling with the prolonged impacts of the Coronavirus pandemic and the cost of living crisis. The Centre has also gone through a period of change, with the departure of our long-serving Centre Manager, welcoming new Trustees and a new bought in management arrangement with another Community Centre.

Despite these adversities, the Centre demonstrated commitment and adaptability. We have welcomed new users to the centre as well as many long-standing bookings. During the year we were delighted to see the Longtown Pop-up Pantry come to the centre, providing accessible and affordable food to the local community, as well as a good working relationship with Carlisle Food Bank for those most in need.

Financial review

Financial challenges, intensified by the pandemic's aftermath and the cost of living crisis, have required strategic adjustments. We have sought to curtail unnecessary expenditures while diversifying our income streams. A key component of our financial support has been the grants we receive. The Trustees wish to place on record our thanks to our funders and to the groups and individuals who use the centre.

Plans for future periods

Looking forward, our focus is on strengthening ties with our community and ensuring that the Centre remains a beacon of support and unity. We aim to rejuvenate community engagement, adapt to the shifting socio-economic landscape, and offer avenues of assistance and programs tailored to the needs arising from the cost of living crisis. Together, with collective effort and determination, we believe that the Longtown Memorial Hall Community Centre will surmount these challenges and continue to be a pivotal pillar for our community.

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 10 September 2023 and signed on behalf of the board of trustees by:
Cllr T Pickstone
Trustee

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

Year ended 31 March 2023

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 2023.

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

10 September 2023

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 31 March 2023

		2023			2022
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	£
Income and endowments					
Donations and legacies	**5**	16,481	38,006	54,487	134,189
Charitable activities	**6**	52,720	–	52,720	17,367
Investment income	**7**	486	–	486	78
Total income		69,687	38,006	107,693	151,634
Expenditure					
Expenditure on charitable activities	**8,9**	28,944	111,917	140,861	120,914
Total expenditure		28,944	111,917	140,861	120,914
Net (expenditure)/income		40,743	(73,911)	(33,168)	30,720
Transfers between funds		(5,346)	5,346	–	–
Net movement in funds		35,397	(68,565)	(33,168)	30,720
Reconciliation of funds					
Total funds brought forward		2,306	86,279	88,585	57,865
Total funds carried forward		37,703	17,714	55,417	88,585

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

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023	2022
		£	£
Current assets			
Debtors	14	4,001	2,923
Cash at bank and in hand		61,183	100,911
		65,184	103,834
Creditors: amounts falling due within one year	15	9,767	15,249
Net current assets		55,417	88,585
Total assets less current liabilities		55,417	88,585
Net assets		55,417	88,585
Funds of the charity			
Restricted funds		17,714	86,279
Unrestricted funds		37,703	2,306
Total charity funds	16	55,417	88,585

For the year ending 31 March 2023 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 10 September 2023 , and are signed on behalf of the board by:

Cllr T Pickstone

Trustee

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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.

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.

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. 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

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants			
Grants receivable	16,481	38,006	54,487

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	39,005	95,184	134,189

6. Charitable activities

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Longtown MHCC Club Ltd	1,639	1,639	2,587	2,587
Lettings	42,418	42,418	11,908	11,908
Catering	413	413	–	–
Sunbed, Sauna, Toning tables	134	134	84	84
Gym	3,663	3,663	1,053	1,053
Squash	1,070	1,070	857	857
Bowling	1,779	1,779	684	684
Coffee Bar	1,604	1,604	194	194
	52,720	52,720	17,367	17,367

7. Investment income

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Bank interest receivable	486	486	78	78

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Centre	12,852	111,917	124,769
Support costs	16,092	–	16,092
	28,944	111,917	140,861

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Centre	20,104	94,864	114,968
Support costs	6,805	(859)	5,946
	26,909	94,005	120,914

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Centre	124,769	–	124,769	114,968
Governance costs	–	16,092	16,092	5,946
	124,769	16,092	140,861	120,914

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	180	360

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	64,004	84,737

The average head count of employees during the year was 2 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	2	3

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

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

13. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2022 and 31 March 2023	4,456
Depreciation	
At 1 April 2022 and 31 March 2023	4,456
Carrying amount	
At 31 March 2023	**–**
At 31 March 2022	–

14. Debtors

	2023	2022
	£	£
Trade debtors	2,913	1,771
Prepayments and accrued income	1,088	1,152
	4,001	2,923

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	9,107	14,589
Accruals and deferred income	660	660
	9,767	15,249

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	**At 31 March 2023**
	£	£	£	£	£
General funds	2,306	69,687	(28,944)	(5,346)	37,703

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	35,547	56,450	(26,909)	(62,782)	2,306

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	**At 31 March 2023**
	£	£	£	£	£
CCC Wages	–	27,200	(27,200)	–	–
Youth Fund	53,125	10,806	(46,217)	–	17,714
Wind Farm Grants	11,000	–	(11,000)	–	–
Other	–	–	–	–	–
Lunch Club	9,278	–	(9,278)	–	–
Gym	12,876	–	(18,222)	5,346	–
	86,279	38,006	(111,917)	5,346	17,714

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
CCC Wages	–	17,202	(79,984)	62,782	–
Youth Fund	8,729	51,728	(7,332)	–	53,125
Wind Farm Grants	8,000	3,000	–	–	11,000
Other	–	1,481	(1,481)	–	–
Lunch Club	5,589	6,773	(3,084)	–	9,278
Gym	–	15,000	(2,124)	–	12,876
	22,318	95,184	(94,005)	62,782	86,279

During the year, the restricted funds were reviewed and corrected in line with the details that had been submitted to the grant providers.

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Current assets	47,470	17,714	65,184
Creditors less than 1 year	(9,767)	–	(9,767)
Net assets	37,703	17,714	55,417

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	17,555	86,279	103,834
Creditors less than 1 year	(15,249)	–	(15,249)

Net assets	2,306	86,279	88,585