COMPANY REGISTRATION NUMBER: 08552573

CHARITY REGISTRATION NUMBER: 1153110

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

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 2026

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Longtown Memorial Hall Community Centre

Company Limited by Guarantee

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

Year ended 31 March 2026

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 2026.

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

Sir J F S Graham	
Mrs K Gray	
Miss J Harrison	
Miss S F Richardson	
Mr P Sedgwick	(Appointed 10 November 2025)
Mr W Burrows	(Appointed 10 November 2025)
Cllr T Pickstone	

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.

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 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.

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 continued to progress, fulfilling its role as as the primary community space in the Longtown and the surrounding area.

We are pleased to report that the Centre continues to be well used by the local community, with a number of new groups and activities coming to the centre during the year. External funding has allowed for the redevelopment of the central reception and community hub space and we are working closely with Cumberland Council about future developments.

Financial review

We have continued to face challenges with some rising costs, particularly energy costs. This has been balanced by healthy income from room hire and centre based activities. The Trustees would like to place on record our thanks to our donors and to everyone who uses the Centre.

Plans for future periods

We continue to look for new sources of income and to grow our income from room hire and centre based activities.

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 2 November 2026 and signed on behalf of the board of trustees by:

Cllr T Pickstone
Trustee

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 2026

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 2026.

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 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments					
Donations and legacies	**5**	–	56,476	56,476	97,562
Charitable activities	**6**	54,746	–	54,746	47,322
Other trading activities		2,178	–	2,178	536
Investment income	**7**	11	–	11	13
Total income		56,935	56,476	113,411	145,433
Expenditure					
Expenditure on charitable activities		82,947	71,252	154,199	137,120
Total expenditure		82,947	71,252	154,199	137,120
Net (expenditure)/income and net movement in funds		(26,012)	(14,776)	(40,788)	8,313
Reconciliation of funds					
Total funds brought forward		30,213	14,776	44,989	36,676
Total funds carried forward		4,201	–	4,201	44,989

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 13 form part of these financial statements.

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**12**	320	–
Current assets			
Debtors	**13**	1,478	1,585
Cash at bank and in hand		19,644	58,538
		21,122	60,123
Creditors: amounts falling due within one year	**14**	17,241	15,134
Net current assets		3,881	44,989
Total assets less current liabilities		4,201	44,989
Net assets		4,201	44,989
Funds of the charity			
Restricted funds		–	14,776
Unrestricted funds		4,201	30,213
Total charity funds	**15**	4,201	44,989

For the year ending 31 March 2026 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 2 November 2026, and are signed on behalf of the board by:

Cllr T Pickstone
Trustee

The notes on pages 7 to 13 form part of these financial statements.

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.

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.

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.

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 2026 £**	Restricted Funds £	Total Funds 2025 £
Grants				
Grants receivable	56,476	56,476	97,562	97,562

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Lettings	23,128	23,128	35,716	35,716
Catering	4,860	4,860	5	5
Gym	20,768	20,768	5,370	5,370
Squash, Pickleball	245	245	1,184	1,184
Bowling	2,441	2,441	1,778	1,778
Coffee Bar	3,304	3,304	3,242	3,242
Membership	–	–	27	27
	54,746	54,746	47,322	47,322

7. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	11	11	13	13

8. Net (expenditure)/income

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

	2026	2025
	£	£
Depreciation of tangible fixed assets	80	–

9. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	180	180

10. Staff costs

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

	2026	2025
	£	£
Wages and salaries	67,743	67,515

The average head count of employees during the year was 2 (2025: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2025	4,456
Additions	400
At 31 March 2026	4,856
Depreciation	
At 1 April 2025	4,456
Charge for the year	80
At 31 March 2026	4,536
Carrying amount	
At 31 March 2026	320
At 31 March 2025	–

13. Debtors

	2026	2025
	£	£
Prepayments and accrued income	1,478	1,585

14. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	16,941	14,834
Accruals and deferred income	300	300
	17,241	15,134

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
General funds	30,213	56,935	(82,947)	4,201

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	34,476	47,871	(52,134)	30,213

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
CCC Wages	–	31,440	(31,440)	–
Wind Farm Grants	2,200	–	(2,200)	–
Centre Improvements	12,576	25,036	(37,612)	–
	14,776	56,476	(71,252)	–

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
CCC Wages	–	37,596	(37,596)	–
Wind Farm Grants	2,200	–	–	2,200
Centre Improvements	–	59,966	(47,390)	12,576
	2,200	97,562	(84,986)	14,776

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

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	320	–	320
Current assets	21,122	–	21,122
Creditors less than 1 year	(17,241)	–	(17,241)
Net assets	4,201	–	4,201

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	–	–
Current assets	45,347	14,776	60,123
Creditors less than 1 year	(15,134)	–	(15,134)
Net assets	30,213	14,776	44,989

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 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Grants receivable	56,476	97,562
Charitable activities		
Lettings	23,128	35,716
Catering	4,860	5
Gym	20,768	5,370
Squash, Pickleball	245	1,184
Bowling	2,441	1,778
Coffee Bar	3,304	3,242
Membership	–	27
	54,746	47,322
Other trading activities		
Fundraising events	285	–
Bar income	1,893	536
	2,178	536
Investment income		
Bank interest receivable	11	13
Total income	113,411	145,433

	2026	2025
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	13,557	9,613
Wages and salaries	67,743	67,515
Rates and water	3,710	2,582
Light and heat	20,673	14,519
Repairs and maintenance	2,392	326
Insurance	1,721	1,566
Other establishment	27,941	29,390
Legal and professional fees	808	3,140
Telephone	4,084	3,406
Other office costs	2,474	1,457
Depreciation	80	–
Interest on bank loans and overdrafts	307	606
Gym maintenance	6,951	–
Event costs	–	1,134
Licences and subscriptions	37	1,087
Printing, stationery and postage	286	–
Laundry & Catering	1,435	779
	154,199	137,120
Total expenditure	154,199	137,120
Net (expenditure)/income	(40,788)	8,313

Longtown Memorial Hall Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
Expenditure on charitable activities		
Centre		
Activities undertaken directly		
Purchases	13,557	9,613
Wages/salaries	67,743	67,515
Rates & water	3,710	2,582
Light & heat	20,673	14,519
Repairs & maintenance	2,392	326
Insurance	1,721	1,566
Centre Improvements	27,941	29,390
Telephone	4,084	3,406
Other office costs	2,474	1,457
Bank charges	307	606
Gym maintenance	6,951	–
Event Costs	–	1,134
Licences and subscriptions	37	1,087
Printing, stationery and postage	286	–
Laundry & Catering	1,435	779
	153,311	133,980
Governance costs		
Legal and other professional fees	808	3,140
Depreciation	80	–
	888	3,140
Expenditure on charitable activities	154,199	137,120