BELAH COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

The trustees, who are also 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.

THE TRUSTEES
The trustees who served the company during the period were as follows:

N Baker
H Davidson
G Ellis
C Graham
A Inglis
D Morton
K Townsend
S Watson
L Wilson

STRUCTURE, GOVERNANCE AND MANAGEMENT
The Centre operates under a Management Committee of 4 management trustees.

OBJECTIVES AND ACTIVITIES
The objectives are:

To advance education and provide facilities for recreation and leisure time with the object of improving conditions of life. To maintain and manage the establishment of a Community Centre. To promote other charitable purposes.

ACHIEVEMENTS AND PERFORMANCE
We secured funding for the majority of the following projects:

The Centre had a very productive year with user numbers very positive.

FINANCIAL REVIEW
The results from the financial year are regarded as satisfactory.

PLANS FOR FUTURE PERIODS

The centre continues to strive to provide the highest possible service to the local residents whilst ensuring that expenditure is controlled.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Mr R W Gordon, FCA has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees

25 August 2026

BELAH COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BELAH COMMUNITY CENTRE

YEAR ENDED 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026 set out on page 1 to 3.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER
The charity's trustees (who are also the directors of Belah Community Centre for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) 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 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 whether the accounts present a 'true and fair view'.

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 trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree 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; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

BELAH COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2026

Mr R W Gordon, FCA
Independent examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
CA6 5TN

25 August 2026

Charity Name	No (if any)
Belah Community Centre	107233

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	1-Apr-25		31-Mar-26

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	14,250	-		14,250	12,653
Donations	-	-		-	100
Interest	232	-		232	936
Sunbed	-	-		-	
	-	-		-	
Lettings - General	26,064	-		26,064	28,319
Football	-	-		-	
Memberships	-	-		-	
Miscellaneous	-	-		-	
Baby Clinic	-	-		-	
Consumables	-	-		-	
Tuck Shop	-	-		-	
Fees	-	-		-	
Milk refund	-	-		-	
Fundraising	-	-		-	
IL 16	-	-		-	
IL 17	-	-		-	
IL 18	-	-		-	
IL 19	-	-		-	
IL 20	-	-		-	
IL 21	-	-		-	
IL 22	-	-		-	
IL 23	-	-		-	
IL 24	-	-		-	
IL 25	-	-		-	
Sub total	40,546	-	-	40,546	42,008
A2 Asset and investment sales, etc.	-	-	-	-	-
Total receipts	40,546	-	-	40,546	42,008

Charity Name	No (if any)
Belah Community Centre	107233

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	1-Apr-25		31-Mar-26

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A3 Payments					
Wages	40,064	-	-	40,064	38,972
Bank Charges	9	-	-	9	9
Utilities	4,134	-	-	4,134	5,689
Office Supplies / Admin	1,254	-	-	1,254	3,010
Phone/Internet	2,881	-	-	2,881	3,692
Sunbed	-	-	-	-	
Cleaning / Refuse	717	-	-	717	3,448
Alarm / Insurance	3,364	-	-	3,364	3,929
Miscellaneous	2,852	-	-	2,852	560
Petty Cash	-	-		-	
Advertising	-	-		-	359
Youth Club	-	-		-	
Consumables	-	-		-	
WEA Creche Course	-	-		-	
Licenses	753	-		753	726
Maintenance	3,148	-		3,148	582

Rent	-	-		-	
Expenses - Staff/Volunteers	300	-		300	300
Refurbishment	3,720	-		3,720	
Training	-	-		-	2,385
PL 21	-	-		-	
PL 22	-	-		-	
PL 23	-	-		-	
PL 24	-	-		-	
PL 25	-	-		-	
Sub total	63,196	-	-	63,196	63,661
A4 Asset and investment purchases, etc.	-	-	-	-	
Total payments	63,196	-	-	63,196	63,661
Net of receipts/(payments)	- 22,650	-	-	- 22,650	- 21,653
A5 Transfers between funds		-	-	-	-
A6 Cash funds last year end	40,432	-	-	40,432	62,085
Cash funds this year end	17,782	-	-	17,782	40,432

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Current Account	15,505	-	-
	Wages Account	91	-	-
	30 Day Deposit	2,186	-	-
	Total cash funds	17,782	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

BELAH COMMUNITY CENTRE

Independent Examiners Report to the Trustees of Belah Community Centre

I report on the accounts of the charity for the year ended 31st March 2026, which are set out on pages 1-3.
This report is made solely to the charity's trustees, as a body, in accordance with s43 of the Charities Act 1993 (for a charity in England and Wales)

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section43 (3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under s43 (7)(b) of the Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiners report.

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

Independent examiners 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 s41 of the Act; and
- to prepare accounts which accord with accounting records and comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Mr. Robert W. Gordon FCA, ATT, FMAAT
Briar Lea House, Brampton Road,
Longtown, Carlisle, CA6 5TN

Date: 25 August 2026