CHARITY REGISTRATION NUMBER: 1157329

Morton Community Centre

Unaudited Financial Statements

31 March 2026

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Morton Community Centre

Financial Statements

Year ended 31 March 2026

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Morton Community Centre

Trustees' Annual Report

Year ended 31 March 2026

The trustees 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	Morton Community Centre
Charity registration number	1157329
Principal office	Wigton Road Carlisle Cumbria CA2 6JP

The trustees

Mrs A Carter
Mr G Bird
Mr S Sidgwick
Mr S Craig
Mr G English

Accountants	Gordon Consultancy Limited Chartered accountants Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The Centre is non-party in politics and non-sectarian in religion. The Centre is run by a management committee which includes representatives from Carlisle City Council.

Objectives and activities

The Objectives of the Centre are to promote the benefit of the inhabitants of Morton and the neighbourhood by providing facilities, welfare, recreation and leisure.

Achievements and performance

The financial year has been a period of steady progress with challenges. Our mission is to provide a welcoming, safe, supportive space for residents and this has continued to guide every financial decision made, ensuring that resources are used effectively to meet the needs of our growing community. There has been a continued resilience at Morton Manor and despite ongoing economic pressure, we remained committed to proving accessible facilities and services that support our local community.

Achievements and performance ***(continued)***

We are particularly grateful for the continued support of our funders and the local community, whose contributions have enabled us to sustain our facilities with a vision of introducing more needed services. We currently welcomed Andy's Man Club and the Royal British Legion along with other support groups already here.

We remain dedicated to financial transparency and accountability ensuring every pound supports our vision of building a stronger, more connected community. As we continue to promote the welfare and benefit of the inhabitants of Morton and the neighbourhood, providing facilities, social and welfare groups, recreation and leisure services. Supporting everyone, young and old in our community.

We ensure we deliver 1 Holiday, Health and Food Activity per year during school holidays. Providing children days filled with sport and a healthy hot meal. We continue to provide subsidised meals for our old age pensioners group who attend on a weekly basis and a winter warm hub offering free hot drinks and refreshments. We work in partnership with local police and voluntary groups to ensure they receive information to help keep them feel safe and up to date. We have received funding from Cumberland Council and are in the process of receiving other amounts from other funders. The centre is taking weekly bookings for funerals, parties, functions, charity nights, baby showers and weddings, along with corporate events. We organise a yearly Halloween and Christmas party for the local children with reduced rates for members of the Centre. New Years Eve is hosted too with a manageable price for local people to afford.

We utilise our 5 star café and members bar delivering food and drink during opening hours and various functions. Staff wages continue to be our highest outgoing, however, we operate on skeleton staff and ensure we are not overstaffed. We utilise voluntary staff where we can, they support with internal decorating and projects which need completing. Nestle supply this support to us. Our pre-school nursery has had a good intake, and we continue to receive monies to support it. Following an inspection in April 2024 when we were awarded by Ofsted "GOOD".

The Trustee Committee continue to support with management and financial decisions in the best interest of the centre.

Financial review

Whilst the centre made a loss in the year, which still continues, the trustees are implementing new policies and procedures to enable us to move forward and to continue to provide our services and facilities.

Reserves Policy:
The Reserve Fund represents the unrestricted funds arising from past operative results.

Risk Management:
The Management Committee has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent duty of care and customer satisfaction. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Plans for future periods

We are aiming to continue developing our services and facilities here at Morton Manor Community Centre.

We will offer a warm hub again this year pending funding. This enables our community to ensure they have the chance to come into a warm welcoming building when the weather is particularly bad in winter.

The trustees' annual report was approved on 31 July 2026 and signed on behalf of the board of trustees by:

Mr G English
Trustee

Morton Community Centre

Chartered Accountant's Report to Morton Community Centre on the Unaudited Financial Information of Morton Community Centre

Year ended 31 March 2026

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2026, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED
Chartered accountants

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Morton Community Centre

Statement of Financial Activities

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments					
Donations and legacies	**4**	28,150	111,128	**139,278**	155,200
Other trading activities	**5**	499,424	–	**499,424**	485,021
Total income		527,574	111,128	**638,702**	640,221
Expenditure					
Expenditure on charitable activities	**6,7**	539,028	111,522	**650,550**	678,946
Total expenditure		539,028	111,522	**650,550**	678,946
Net expenditure and net movement in funds		(11,454)	(394)	**(11,848)**	(38,725)
Reconciliation of funds					
Total funds brought forward		(33,115)	12,350	**(20,765)**	17,960
Total funds carried forward		(44,569)	11,956	**(32,613)**	(20,765)

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

Morton Community Centre

Statement of Financial Position

31 March 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**13**		**34,541**	31,578
Current assets				
Stocks	**14**	**9,854**		9,707
Debtors	**15**	**9,166**		8,371
Cash at bank and in hand		**54,267**		69,222
		73,287		87,300
Creditors: amounts falling due within one year	**16**	**140,441**		133,227
Net current liabilities			**67,154**	45,927
Total assets less current liabilities			**(32,613)**	(14,349)
Creditors: amounts falling due after more than one year	**17**		**–**	6,416
Net liabilities			**(32,613)**	(20,765)
Funds of the charity				
Restricted funds			**11,956**	12,350
Unrestricted funds			**(44,569)**	(33,115)
Total charity funds	**18**		**(32,613)**	(20,765)

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2026, and are signed on behalf of the board by:

Mr G English
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Morton Community Centre

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Wigton Road, Carlisle, Cumbria, CA2 6JP.

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 Charities Act 2011.

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. 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.

3. Accounting policies ***(continued)***

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 accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

All fixed assets are initially recorded at cost.

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:

Land and Buildings	-	5% straight line
Fixtures and Fittings	-	15% straight line
Equipment	-	15% straight line

3. Accounting policies ***(continued)***

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Grants			
Grants receivable	28,150	111,128	**139,278**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Grants receivable	–	155,200	155,200

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Weddings	5,229	**5,229**	8,057	8,057
Centre	292,402	**292,402**	285,894	285,894
Nursery	15,597	**15,597**	16,971	16,971
Bar Income	186,196	**186,196**	174,099	174,099
	499,424	**499,424**	485,021	485,021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Centre	251,984	37,882	**289,866**
Nursery	36,619	73,640	**110,259**
Bar	154,018	–	**154,018**
Support costs	96,407	–	**96,407**
	539,028	111,522	**650,550**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Centre	246,926	45,709	292,635
Nursery	4,203	115,084	119,287
Bar	155,052	–	155,052
Support costs	111,972	–	111,972
	518,153	160,793	678,946

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Centre	266,358	23,508	92,202	**382,068**	390,022
Nursery	–	110,259	–	**110,259**	119,287
Bar	154,018	–	–	**154,018**	155,052
Governance costs	–	–	4,205	**4,205**	14,585
	420,376	133,767	96,407	**650,550**	678,946

8. Analysis of support costs

	Centre £	**Total 2026 £**	Total 2025 £
Staff costs	86,213	**86,213**	86,213
Governance costs	16,322	**16,322**	16,322
	102,535	**102,535**	102,535

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	**1,101**	11,502

10. Staff costs

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

	2026	2025
	£	£
Wages and salaries	**361,913**	365,950

The average head count of employees during the year was 21 (2025: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of nursery staff	**8**	8
Number of centre staff	**4**	4
Number of management staff	**1**	1
Number of coffee bar and housekeeping	**8**	8
	21	21

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

11. Trustee remuneration and expenses

None of the trustees received any remuneration during the period.

12. Transfers between funds

The restricted funds were reviewed during the year and where the restrictions have now been cleared, the amounts were transferred back to unrestricted funds.

13. Tangible fixed assets

	Land and buildings	Fixtures and fittings	Equipment	**Total**
	£	£	£	**£**
Cost				
At 1 April 2025	215,774	6,050	169,576	**391,400**
Additions	–	–	4,064	**4,064**
At 31 March 2026	215,774	6,050	173,640	**395,464**
Depreciation				
At 1 April 2025	190,557	6,050	163,215	**359,822**
Charge for the year	526	–	575	**1,101**
At 31 March 2026	191,083	6,050	163,790	**360,923**
Carrying amount				
At 31 March 2026	24,691	–	9,850	**34,541**
At 31 March 2025	25,217	–	6,361	31,578

14. Bar stock

	2026	2025
	£	£
Raw materials and consumables	**9,854**	9,707

15. Debtors

	2026	2025
	£	£
Trade debtors	**7,429**	7,623
Prepayments and accrued income	**1,737**	748
	9,166	8,371

16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Bank loans and overdrafts	**6,160**	10,106
Trade creditors	**114,111**	107,751
Accruals and deferred income	**8,765**	4,484
Social security and other taxes	**11,405**	10,886
	140,441	133,227

17. Creditors: amounts falling due after more than one year

	2026	2025
	£	£
Bank loans and overdrafts	**–**	6,416

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	**£**
General funds	(33,115)	527,574	(539,028)	**(44,569)**

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	17	485,021	(518,153)	(33,115)

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	**£**
Restricted Funds	12,350	111,128	(111,522)	**11,956**

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Funds	17,943	155,200	(160,793)	12,350

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2026**
	£	£	**£**
Tangible fixed assets	34,541	–	**34,541**
Current assets	61,331	11,956	**73,287**
Creditors less than 1 year	(140,441)	–	**(140,441)**
Creditors greater than 1 year	–	–	**–**
Net liabilities	(44,569)	11,956	**(32,613)**

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	31,578	–	31,578
Current assets	74,950	12,350	87,300
Creditors less than 1 year	(133,227)	–	(133,227)
Creditors greater than 1 year	(6,416)	–	(6,416)
Net liabilities	(33,115)	12,350	(20,765)

Morton Community Centre

Management Information

Year ended 31 March 2026

The following pages do not form part of the financial statements.

Morton Community Centre

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Grants receivable	**139,278**	155,200
Other trading activities		
Weddings	**5,229**	8,057
Centre	**292,402**	285,894
Nursery	**15,597**	16,971
Bar Income	**186,196**	174,099
	499,424	485,021
Total income	**638,702**	640,221
Expenditure		
Expenditure on charitable activities		
Opening stock	**9,707**	8,211
Purchases	**149,447**	160,450
Closing stock	**9,854**	9,707
Wages and salaries	**361,913**	365,950
Rent	**11,000**	10,000
Rates and water	**4,800**	4,040
Light and heat	**38,510**	36,201
Repairs and maintenance	**7,562**	7,913
Insurance	**8,355**	7,070
Other establishment	**2,132**	1,820
Legal and professional fees	**1,185**	945
Telephone	**6,669**	4,551
Other office costs	**57,641**	66,360
Depreciation	**1,101**	11,502
Other interest payable and similar charges	**382**	648
	650,550	678,946
Total expenditure	**650,550**	678,946
Net expenditure	**11,848**	38,725

Morton Community Centre

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure on charitable activities		
Centre		
Activities undertaken directly		
Purchases	**51,380**	58,920
Wages/salaries	**214,978**	188,252
	266,358	247,172
Grant funding activities		
Purchases	**7,043**	16,763
Wages & salaries	**16,270**	28,700
Other office costs	**195**	–
	23,508	45,463
Support costs		
Rates & water	**4,800**	4,040
Light & heat	**36,585**	34,451
Repairs & maintenance	**7,562**	7,913
Insurance	**8,355**	7,070
Legal and professional fees	**595**	330
Telephone	**6,669**	4,551
Other office costs	**27,636**	39,032
	92,202	97,387
Nursery		
Activities undertaken directly		
Purchases	**–**	55
Wages & salaries	**–**	4,148
	–	4,203
Grant funding activities		
Purchases	**8,482**	7,172
Wages/salaries	**82,239**	94,174
Rent	**11,000**	10,000
Light & heat	**1,925**	1,750
Other office costs	**6,613**	1,988
	110,259	115,084
Bar		

Morton Community Centre

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2026

	2026	2025
	£	£
Activities undertaken directly		
Opening stock	**9,707**	8,211
Purchases	**82,542**	77,540
Closing stock	**9,854**	9,707
Wages/salaries	**48,426**	50,676
Other office costs	**23,197**	25,340
	154,018	155,052
Governance costs		
Other establishment	**2,132**	1,820
Accountancy fees	**590**	615
Depreciation	**1,101**	11,502
Other finance costs	**382**	648
	4,205	14,585
Expenditure on charitable activities	**650,550**	678,946