

# THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED

England & Wales · Charity number 1061183

## Details

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Other names	UWSRA
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03266821</a>
Registered	1997-03-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Nash The Hill Hawes North Yorkshire DL8 3QP
Phone	01969667348

## Activities

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**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION OF PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH AGE OR INFIRMITY OR DISABLEMENT POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

**Activities:** Provision of sports and recreational facilities.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** The General Public/mankind

## Geography

- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£9,910	£16,422	-	-
2023-12-31	£5,124	£17,324	-	-
2022-12-31	£74,720	£8,888	-	-
2021-12-31	£63,675	£2,809	-	-
2020-12-31	£19,988	£11,205	-	-

## Trustees

Name	Role	Appointed
<b>Gordon Sleightholm</b>	Chair	2019-06-27
Andrew Fagg		2019-06-27
Donna Peacock		2019-06-27
Emma Blades		2019-06-27
Lindsey Whaley		2019-06-27
Nigel Chapman		2019-06-27
SARA MASON		2020-09-21
Stephanie Bland		2019-06-27

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED**

England & Wales - Charity number 1061183

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# Accounts

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**THE UPPER WENSLEYDALE SPORTS AND  
RECREATIONAL ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**REGISTERED NUMBER: 3266821**

**REGISTERED CHARITY: 1061183**

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**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED**  
**YEAR ENDED 31 DECEMBER 2022**  
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**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED**  
**TRUSTEE DIRECTORS AND COMPANY INFORMATION**

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Secretary: A Fagg

Treasurer: E Blades

Directors: A Fagg  
E Blades  
G Sleightholm  
S Bland  
N Chapman  
D Peacock  
L Whaley  
S Mason  
R Cloughton

Registered office: The Nash  
The Hill  
Hawes  
North Yorkshire  
DL8 3QP

Bankers: HSBC Bank  
Market Place  
Settle  
North Yorkshire  
BD24 9EN

Accountants: O'Reilly Chartered Accountants  
Kiln Hill  
Market Place  
Hawes  
North Yorkshire  
DL8 3RA

Company number: 3266821

Registered charity: 1061183

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**REPORT FOR THE YEAR ENDED 31 DECEMBER 2022  
REPORT OF THE TRUSTEE DIRECTORS**

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The Trustee Directors present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities".

**Objectives and activities**

The objectives of the charity are to provide or assist in the provision of facilities in the interest of social welfare for the recreation or other leisure time occupation of persons who have need of such facilities in the Upper Wensleydale area. The powers available to the charity to further these objectives include, amongst others, the right to acquire, alter, improve or dispose of property and to raise funds and invite and receive contributions, including applications for grants from various other authorities and charities. The Charity is administered on a voluntary basis.

The Charity is at present mainly concerned with the provision of capital facilities, and normally has minimal day to day expenses. No equipment or other assets were purchased during the year.

The charity continues to enjoy the support of the local community.

**Governing document**

The Upper Wensleydale Sports and Recreational Association Ltd is a registered charity, numbered 1061183, and is a company limited by guarantee and registered in England and Wales numbered 3266821 incorporated on 22 October 1996. The company is governed by the memorandum and articles of association. The address of the Charity is The Nash, The Hill, Hawes, North Yorkshire, DL8 3QP. As a charitable company limited by guarantee, the company has no powers to pay a dividend.

**Trustee directors**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. In this report they are collectively referred to as the trustees. The trustees who have held office since 1 January 2022 are as follows:

Andrew Fagg	Nigel Chapman
Emma Blades	
Gordon Sleightholm	Donna Peacock
Sara Mason	
Richard Cloughton	Lindsey Whaley
Stephanie Bland	

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**REPORT FOR THE YEAR ENDED 31 DECEMBER 2022  
REPORT OF THE TRUSTEE DIRECTORS (Continued)**

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**Governance**

The Charity and its property is administered and managed by the Trustees.

When the existing trustees consider it appropriate to appoint a new trustee, relevant candidates are identified and approached. Any new trustees are made aware of the charities objectives, are given a copy of the governing document, and are advised of their responsibilities as trustees.

Given the size of the organisation, all decisions are made by the trustees as the charity does not have any staff.

**Achievements and performance**

The trustees consider that the company has, as far as possible, achieved its objectives for this year and that its general financial position is satisfactory.

**Results for the year and financial review**

At the 31 December 2022, the general fund amounted to £18,452 (2021: £12,791) and the capital endowment fund amounted to £262,984 (2021: £202,713).

Income generated from charitable activities increased from £63,675 in 2021 to £74,820 in 2022.

**Statement of trustees' responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and regulations.

Charity and 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 to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- Observe the methods and principles in the Charities SORP;
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**REPORT FOR THE YEAR ENDED 31 DECEMBER 2022  
REPORT OF THE TRUSTEE DIRECTORS (Continued)**

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission regarding public benefit.

On behalf of the Trustees

  
.....  
A Fagg, Trustee Director

Date: 18.09.23

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds £	Capital endowment funds £	2022 Total funds £	2021 Total funds £
<b>Income and endowments:</b>					
Donations and legacies	2	12,732	62,075	74,807	62,900
Charitable activities	2	-	-	-	775
Investments	2	1	12	13	-
Total income		<u>12,733</u>	<u>62,087</u>	<u>74,720</u>	<u>63,675</u>
<b>Expenditure on:</b>					
Raising funds	3	-	-	-	-
Charitable activities	3	3,776	3,178	6,954	2,173
Other	3	1,934	-	1,934	636
Total expenditure		<u>5,710</u>	<u>3,178</u>	<u>8,888</u>	<u>2,809</u>
Net income/(expenditure) for the year		<u>7,023</u>	<u>58,909</u>	<u>65,932</u>	<u>60,866</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,791	202,713	215,504	153,353
Adjustment to prior year		-	-	-	1,285
Transfer between funds		<u>(1,362)</u>	<u>1362</u>	=	=
Total funds carried forward		<u>18,452</u>	<u>262,984</u>	<u>281,436</u>	<u>215,504</u>

The statement of financial activities above complies with the requirement for an income and expenditure account under the Companies Act 2006.

There were no other gains or losses recognised other than those shown above.

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	Unrestricted funds £	Capital endowment funds £	2022 Total funds £	2021 Total funds £
<b>Fixed assets</b>					
Tangible assets	5	-	262,984	262,984	140,213
<b>Current assets</b>					
Debtors	6	408	-	408	20,156
Cash at bank and in hand		<u>18,394</u>	-	<u>18,394</u>	<u>55,535</u>
		18,802	-	18,802	75,691
<b>Creditors: amounts falling due within one year</b>	7	<u>350</u>	-	<u>350</u>	<u>400</u>
<b>Net current assets</b>		<u>18,452</u>	-	<u>18,452</u>	<u>75,291</u>
<b>Total assets less current liabilities</b>		<u>18,452</u>	<u>262,984</u>	<u>281,436</u>	<u>215,504</u>
<b>Net assets</b>		<u>18,452</u>	<u>262,984</u>	<u>281,436</u>	<u>215,504</u>
<b>Total funds of charity</b>					
Unrestricted funds	9	18,452	-	18,452	12,791
Capital endowment funds	10	-	<u>262,984</u>	<u>262,984</u>	<u>202,713</u>
		<u>18,452</u>	<u>262,984</u>	<u>281,436</u>	<u>215,504</u>

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board

  
.....  
A Fagg, Trustee Director

Date: 18.09.23

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2022**

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**1. Accounting policies**

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by charities: 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) (effective January 2015) – (charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. There were no adjustments on transition to FRS 102.

**1.2 Incoming resources**

Income represents amounts generated from recreational activities, grants and donations. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the association has entitlements to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Pavilion	2% Straight Line
Fixtures fittings and equipment	25% reducing basis

**2. Analysis of income**

**2.1 Donations and legacies**

	Unrestricted funds	Capital endowment funds	Total 2022	Total 2021
	£	£	£	£
Donations	11,962	-	11,962	62,900
Fundraising	770	-	770	-
	<u>12,732</u>	=	<u>12,732</u>	<u>62,900</u>

THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED

NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2022

2. Analysis of income (continued)

2.2 Income from charitable activities

	Unrestricted funds	Capital endowment funds	Total 2022	Total 2021
	£	£	£	£
Government grants	-	62,075	-	775
Other	-	-	-	-
	=	<u>62,075</u>	=	<u>775</u>

2.3 Investment income

	Unrestricted funds	Capital endowment funds	Total 2022	Total 2021
	£	£	£	£
Interest income	1	12	13	-
	<u>1</u>	<u>12</u>	<u>13</u>	=

3. Analysis of costs

3.1 Cost of raising funds

	Unrestricted funds	Capital endowment funds	Total 2022	Total 2021
	£	£	£	£
Staging fundraising events	-	-	-	-
	=	=	=	=

3.2 Cost of charitable activities

	Unrestricted funds	Capital endowment funds	Total 2022	Total 2021
	£	£	£	£
Repairs and maintenance	3,622	-	3,622	1,946
Sundry expenses	139	-	139	127
Depreciation	-	3,178	3,178	3
Electric	-	-	-	97
Water	15	-	15	-
	<u>3,776</u>	<u>3,178</u>	<u>6,954</u>	<u>2,173</u>

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2021**

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**3. Analysis of costs (continued)**

**3.3 Other costs**

	Unrestricted funds	Capital endowment funds	Total 2022	Total 2021
	£	£	£	£
Legal and professional	724	-	724	438
Insurance	1,136	-	1,136	192
Bank Charges	74	-	74	<u>6</u>
	<u>1,934</u>	=	<u>1,934</u>	<u>636</u>

**4. Trustees remuneration and expenses**

No Members of the Board nor any persons concerned with them has received or is due to receive any remuneration for the year directly or indirectly from charity funds.

There were no expenses reimbursed to trustees during the year (2021: £nil).

**5. Tangible fixed assets**

	Freehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
<b>Cost or valuation:</b>			
As at 1 January 2021	140,205	1,518	141,723
Additions	115,449	10,500	125,949
As at 31 December 2022	255,654	12,018	267,672
<b>Depreciation:</b>			
As at 1 January 2022	-	1,510	1,510
Depreciation charge for year	770	2,408	3,178
Adjustment to prior year	-	-	-
As at 31 December 2022	770	3,918	4,688
<b>Net book value:</b>			
As at 31 December 2022	<u>254,884</u>	<u>8,100</u>	<u>262,984</u>
As at 31 December 2021	<u>140,205</u>	<u>8</u>	<u>140,213</u>

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2022**

**6. Debtors**

	2022 £	2021 £
Trade debtors	-	12,500
Prepayments	408	7,656
	<b><u>408</u></b>	<b><u>20,156</u></b>

**7. Creditors**

	2022 £	2021 £
Trade creditors	-	-
Accruals	350	400
	<b><u>350</u></b>	<b><u>400</u></b>

**8. Statement of movements on reserves**

	Unrestricted funds £	Capital endowment funds £	Total £
Balance at 1 January 2022	12,791	202,713	215,504
Net income/(expenditure) for the year	7,023	58,909	65,932
Transfers	(1,362)	1,362	-
Balance as at 31 December 2022	<b><u>18,452</u></b>	<b><u>262,984</u></b>	<b><u>281,436</u></b>

**9. Unrestricted reserves**

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
Unrestricted funds	<u>12,791</u>	<u>12,733</u>	<u>(5,710)</u>	<u>(1,362)</u>	<u>18,452</u>

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2022**

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**10. Capital endowment funds**

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
Capital grants	<u>202,713</u>	<u>62,087</u>	<u>(3,178)</u>	<u>1,362</u>	<u>262,984</u>

Included within the capital funds as at 31 December 2022 is a balance of historic grants and donations received for assets, less depreciation relating to tangible fixed assets.

The incoming resources in the year relate to a grants and donations received which use is restricted.



**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED**

England & Wales - Charity number 1061183

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# Accounts

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**THE UPPER WENSLEYDALE SPORTS AND  
RECREATIONAL ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**REGISTERED NUMBER: 3266821**

**REGISTERED CHARITY: 1061183**

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED**

**YEAR ENDED 31 DECEMBER 2021**

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**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION LIMITED**

**TRUSTEE DIRECTORS AND COMPANY INFORMATION**

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Secretary: A Fagg

Treasurer: E Blades

Directors: A Fagg  
E Blades  
G Sleightholm  
S Bland  
N Chapman  
D Peacock  
L Whaley  
S Mason  
R Cloughton

Registered office: The Nash  
The Hill  
Hawes  
North Yorkshire  
DL8 3QP

Bankers: HSBC Bank  
Market Place  
Settle  
North Yorkshire  
BD24 9EN

Accountants: O'Reilly Chartered Accountants  
Kiln Hill  
Market Place  
Hawes  
North Yorkshire  
DL8 3RA

Company number: 3266821

Registered charity: 1061183

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**REPORT FOR THE YEAR ENDED 31 DECEMBER 2021  
REPORT OF THE TRUSTEE DIRECTORS**

---

The Trustee Directors present their report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities".

**Objectives and activities**

The objectives of the charity are to provide or assist in the provision of facilities in the interest of social welfare for the recreation or other leisure time occupation of persons who have need of such facilities in the Upper Wensleydale area. The powers available to the charity to further these objectives include, amongst others, the right to acquire, alter, improve or dispose of property and to raise funds and invite and receive contributions, including applications for grants from various other authorities and charities. The Charity is administered on a voluntary basis.

The Charity is at present mainly concerned with the provision of capital facilities, and normally has minimal day to day expenses. No equipment or other assets were purchased during the year.

The charity continues to enjoy the support of the local community.

**Governing document**

The Upper Wensleydale Sports and Recreational Association Ltd is a registered charity, numbered 1061183, and is a company limited by guarantee and registered in England and Wales numbered 3266821 incorporated on 22 October 1996. The company is governed by the memorandum and articles of association. The address of the Charity is The Nash, The Hill, Hawes, North Yorkshire, DL8 3QP. As a charitable company limited by guarantee, the company has no powers to pay a dividend.

**Trustee directors**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. In this report they are collectively referred to as the trustees. The trustees who have held office since 1 January 2021 are as follows:

Andrew Fagg	Nigel Chapman
Emma Blades	
Gordon Sleightholm	Donna Peacock
Sara Mason	
Richard Cloughton	Lindsey Whaley
Stephanie Bland	

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**REPORT FOR THE YEAR ENDED 31 DECEMBER 2021  
REPORT OF THE TRUSTEE DIRECTORS (Continued)**

---

**Governance**

The Charity and its property is administered and managed by the Trustees.

When the existing trustees consider it appropriate to appoint a new trustee, relevant candidates are identified and approached. Any new trustees are made aware of the charities objectives, are given a copy of the governing document, and are advised of their responsibilities as trustees.

Given the size of the organisation, all decisions are made by the trustees as the charity does not have any staff.

**Achievements and performance**

The trustees consider that the company has, as far as possible, achieved its objectives for this year and that its general financial position is satisfactory.

**Results for the year and financial review**

At the 31 December 2021, the general fund amounted to £12,791 (2020: £14,422) and the capital endowment fund amounted to £202,713 (2020: £138,931).

Income generated from charitable activities increased from £19,988 in 2020 to £63,675 in 2021.

**Statement of trustees' responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and regulations.

Charity and 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 to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- Observe the methods and principles in the Charities SORP;
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**


**REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

**REPORT OF THE TRUSTEE DIRECTORS (Continued)**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission regarding public benefit.

On behalf of the Trustees

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.....  
A Fagg, Trustee Director

Date 22/9/2022

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds	Capital endowment funds	2021 Total funds	2020 Total funds
		£	£	£	£
<b>Income and endowments:</b>					
Donations and legacies	2	400	62,500	62,900	13,376
Charitable activities	2	775	-	775	6,611
Investments	2	=	=	=	<u>1</u>
Total income		1,175	62,500	63,675	19,988
<b>Expenditure on:</b>					
Raising funds	3	-	-	-	76
Charitable activities	3	2,170	3	2,173	10,717
Other	3	<u>636</u>	=	<u>636</u>	<u>412</u>
Total expenditure		<u>2,806</u>	(3)	<u>2,809</u>	<u>11,205</u>
Net income/(expenditure) for the year		<u>(1,631)</u>	<u>62,497</u>	<u>60,866</u>	<u>8,783</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		14,422	138,931	153,353	144,570
Adjustment to prior year		=	<u>1,285</u>	<u>1,285</u>	=
<b>Total funds carried forward</b>		<b><u>12,791</u></b>	<b><u>202,713</u></b>	<b><u>215,504</u></b>	<b><u>153,353</u></b>

The statement of financial activities above complies with the requirement for an income and expenditure account under the Companies Act 2006.

There were no other gains or losses recognised other than those shown above.

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**


**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	Unrestricted funds £	Capital endowment funds £	2021 Total funds £	2020 Total funds £
<b>Fixed assets</b>					
Tangible assets	5	-	140,213	140,213	138,931
<b>Current assets</b>					
Debtors	6	270	19,886	20,156	2,400
Cash at bank and in hand		<u>12,921</u>	<u>42,614</u>	<u>55,535</u>	<u>16,604</u>
		13,191	62,500	75,691	19,004
<b>Creditors: amounts falling due within one year</b>	7	<u>400</u>	-	<u>400</u>	<u>4,582</u>
<b>Net current assets</b>		<u>12,791</u>	<u>202,713</u>	<u>75,291</u>	<u>14,422</u>
<b>Total assets less current liabilities</b>		<u>12,791</u>	<u>202,713</u>	<u>215,504</u>	<u>153,353</u>
<b>Net assets</b>		<u>12,791</u>	<u>202,713</u>	<u>215,504</u>	<u>153,353</u>
<b>Total funds of charity</b>					
Unrestricted funds	9	12,791	-	12,791	14,422
Capital endowment funds	10	-	<u>202,713</u>	<u>202,713</u>	<u>138,931</u>
		<u>12,791</u>	<u>202,713</u>	<u>215,504</u>	<u>153,353</u>

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board

✓   
.....  
A Fagg, Trustee Director

Date 22/9/2022

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021**

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**1. Accounting policies**

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by charities: 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) (effective January 2015) – (charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. There were no adjustments on transition to FRS 102.

**1.2 Incoming resources**

Income represents amounts generated from recreational activities, grants and donations. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the association has entitlements to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Fixtures fittings and equipment	25% reducing basis

**2. Analysis of income**

**2.1 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Capital endowment funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	400	62,500	62,900	11,620
Fundraising	-	-	-	1,756
Grants	-	-	-	-
	<b><u>400</u></b>	<b><u>62,500</u></b>	<b><u>62,900</u></b>	<b><u>13,376</u></b>

Mr J Walker made a donation in the year of £50,000 plus gift aid of £12,500 totalling £62,500. The use of these monies is restricted to the renovation of the barn.

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2021**

**2. Analysis of income (continued)**

**2.2 Income from charitable activities**

	Unrestricted funds	Capital endowment funds	Total 2021	Total 2020
	£	£	£	£
Government grants	775	-	775	5,775
Other	-	-	-	836
	<u>775</u>	=	<u>775</u>	<u>6,611</u>

**2.3 Investment income**

	Unrestricted funds	Capital endowment funds	Total 2021	Total 2020
	£	£	£	£
Interest income	-	-	-	1
	=	=	=	<u>1</u>

**3. Analysis of costs**

**3.1 Cost of raising funds**

	Unrestricted funds	Capital endowment funds	Total 2021	Total 2020
	£	£	£	£
Staging fundraising events	-	-	-	76
	=	=	=	<u>76</u>

**3.2 Cost of charitable activities**

	Unrestricted funds	Capital endowment funds	Total 2021	Total 2020
	£	£	£	£
Repairs and maintenance	1,946	-	1,946	9,408
Sundry expenses	127	-	127	20
Depreciation	-	3	3	1,289
Electric	97	-	97	-
	<u>2,170</u>	<u>3</u>	<u>2,173</u>	<u>10,717</u>

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2021**

**3. Analysis of costs (continued)**

**3.3 Other costs**

	Unrestricted funds	Capital endowment funds	Total 2021	Total 2020
	£	£	£	£
Legal and professional	438	-	438	412
Insurance	192	-	192	-
Bank Charges	<u>6</u>	=	<u>6</u>	-
	<b><u>636</u></b>	<b>=</b>	<b><u>636</u></b>	<b><u>412</u></b>

**4. Trustees remuneration and expenses**

No Members of the Board nor any persons concerned with them has received or is due to receive any remuneration for the year directly or indirectly from charity funds.

There were no expenses reimbursed to trustees during the year (2020: £nil).

**5. Tangible fixed assets**

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
<b>Cost or valuation:</b>			
As at 1 January 2021 and 31 December 2021	<u>140,205</u>	<u>1,518</u>	<u>141,723</u>
<b>Depreciation:</b>			
As at 1 January 2021	1,285	1,507	2,792
Depreciation charge for year	-	3	3
Adjustment to prior year	<u>(1,285)</u>	=	<u>(1,285)</u>
As at 31 December 2021	=	<u>1,510</u>	<u>1,510</u>
<b>Net book value:</b>			
As at 31 December 2021	<b><u>140,205</u></b>	<b><u>8</u></b>	<b><u>140,213</u></b>
As at 31 December 2020	<u>138,920</u>	<u>11</u>	<u>138,931</u>

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2021**

**6. Debtors**

	2021 £	2020 £
Trade debtors	12,500	2,400
Prepayments	<u>7,656</u>	-
	<b><u>20,156</u></b>	<b><u>2,400</u></b>

**7. Creditors**

	2021 £	2020 £
Trade creditors	-	4,320
Accruals	<u>400</u>	<u>262</u>
	<b><u>400</u></b>	<b><u>4,582</u></b>

**8. Statement of movements on reserves**

	Unrestricted funds £	Capital endowment funds £	Total £
Balance at 1 January 2021	14,422	138,931	153,353
Net income/(expenditure) for the year	(1,631)	62,497	60,866
Transfers	-	<u>1,285</u>	<u>1,285</u>
Balance as at 31 December 2021	<b><u>12,791</u></b>	<b><u>202,713</u></b>	<b><u>215,504</u></b>

**9. Unrestricted reserves**

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2021 £
Unrestricted funds	<u>14,422</u>	<u>1,175</u>	<u>(2,806)</u>	-	<u>12,791</u>

**THE UPPER WENSLEYDALE SPORTS AND RECREATIONAL ASSOCIATION  
LIMITED**

**NOTES TO THE ACCOUNTS (continued)  
YEAR ENDED 31 DECEMBER 2021**

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**10. Capital endowment funds**

	<b>At 1 January 2021 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>At 31 December 2021 £</b>
Capital grants	<u>138,931</u>	<u>62,500</u>	<u>(3)</u>	<u>1,285</u>	<u>202,713</u>

Included within the capital funds as at 31 December 2021 is a balance of historic grants and donations received for assets, less depreciation relating to tangible fixed assets.  
The incoming resources in the year relate to a donation received which use is restricted to the renovation of the barn.

