

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

England & Wales · Charity number 1108889

## Details

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**Status** Registered

**Legal form** Other

**Company number** [05737359](#)

**Registered** 2005-04-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** X-Site Skatepark  
Sea View Pullover  
Skegness  
PE25 1BF

**Phone** 01754762579

**Email** [xsitetrustees@gmail.com](mailto:xsitetrustees@gmail.com)

**Website** [www.xsiteskatepark.co.uk](http://www.xsiteskatepark.co.uk)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE RESIDENTS OF SKEGNESS AND THE COUNTY OF LINCOLNSHIRE THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

**Activities:** Sport and Recreation

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** SKEGNESS AND THE COUNTY OF LINCOLNSHIRE,.
- Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£31,884	£38,015	-	-
2024-03-31	£28,059	£48,508	-	-
2023-03-31	£20,494	£27,972	-	-
2022-03-31	£35,379	£22,380	-	-
2021-03-31	£46,138	£19,244	-	-

## Trustees

Name	Role	Appointed
<b>Toby Walker</b>	Chair	2023-01-03
Andrew Cooke		2015-11-03
Lee Roberts		2023-01-03
Luke Mark Pocklington		2023-10-04
Mark Grant		2023-01-03
Ryan Hurt		2023-01-03

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

England & Wales - Charity number 1108889

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

Haines Watts  
23 Alghitha Road  
Skegness  
United Kingdom  
PE25 2AG

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Contents of the Financial Statements  
for the year ended 31 March 2025

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**Chairman's Report  
for the year ended 31 March 2025**

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We have seen a steady stream of users continue, the local council have cancelled their "positive futures sessions" which were free sessions held on a Thursday evening open in two split sessions 8-13 and 13-19 year old during term time. We used one of our grants to continue the sessions our self which were very well received. We have seen new users appear and are looking to offer coaching sessions, and private hire for party's as another income. We are planning to drop our admission prices in June which we hope will encourage new members and users.

We continue to work with the UK's national skateboarding body Skateboard GB. Skateboard GB The emphasis of these events is on fun and progression, these are a great opportunity for young skateboarders who want an introduction to competition. This will be a great boost to our advertising.

We have created some new obstacles which has seen an increase in users, we are still applying for grants to try and refurbish the whole indoor section of the park.

**Events**

**Bens Jam / Mini Ramp Champs**

This years plan is to incorporate our two events to achieve a higher attendance and spread the word.

We have received support for some large UK companies and this is helping to raise awareness and put us back on the map, these events also benefit local business such as B&B's, caravan sites etc too.

The new trustees are still working very well as a team and everyone is very eager to push the park forward in the future. We are looking into several funding pots to enable us to refurb the internal layout, we are looking to approach this in phases to make it more achievable. We will continue with workshops and facility improvements as funds allow. User numbers are continuing to rise and as we re style the indoor layout we think this will give us a massive boost.

**Report of the Trustees  
for the year ended 31 March 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 1 January 2019).

**Objectives and activities**

**Objectives and aims**

Lincolnshire Extreme Sports Association was formed in October 2000. We are a registered charity (Charity Number: 1108889) and company limited by guarantee (Business Number 5737359). We are a non profit organisation with our main purpose being to provide a range of healthy, social, recreational, cultural and sporting activities to all ages and abilities especially young people living in areas of multiple deprivation and rural isolation. Lincolnshire Extreme Sports Association was formed in October 2000 following three long years of highlighting to the authorities that there was a real need to provide facilities to cater for extreme sports within Lincolnshire. The popularity of extreme sports is growing at a fantastic rate, not only in the county but also in the country. The UK has seen a significant rise in the number of people of all ages becoming enthusiasts of wheeled sports, with many groups keen to try and develop a facility within their particular area. 1.6 million pounds of investment has been successfully secured from a range of partners in order to situate the facility on its current location:

Skegness Town Council  
East Lindsey District Council  
Lincolnshire County Council  
Lincolnshire Enterprise (EMDA)  
East Lindsey Crime Disorder Partnership  
New Opportunity Fund  
European Regional Development Fund  
WREN  
Sport England Active England programme  
Children's Links  
Big Lottery Fund  
Coastal Action zone  
Coastal Regeneration Partnership  
Youth Capital Fund  
Community Sustainable Energy programme  
Low Carbon Buildings Programme  
Garfield Western Foundation  
Centrica  
Tesco

**Significant activities**

**CURRENT OPENING HOURS/PRICES**

Term Time

Weds 5pm - 9pm  
Thursday 6-7pm  
Saturdays 10am - 2pm and 2pm - 6pm  
Sundays 12pm - 4pm

School Holidays

Monday-12pm - 4pm  
Tuesday closed  
Wednesday 5pm - 9pm  
Thursday 12pm - 4pm  
Friday 12pm - 4pm  
Saturday 10am - 2pm and 2pm - 6pm  
Sunday 12pm - 4pm

Prices: At time of submitting report are Non Members £10 per session and Members £7 per session.

We also offer a great range of equipment for hire at £2 per session.

**Report of the Trustees  
for the year ended 31 March 2025**

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**Achievements and performance**

**Charitable activities**

Lincolnshire Extreme Sports Association's marketing message is to promote the centre as a unique facility and opportunity for people of all ages, backgrounds and abilities to take part in a range of extreme sports, cultural opportunities and artistic experiences. Extreme sports have continued to grow steadily over the past years and participation is now at an all time high and as popular as ever making them the highest

participation sports today. LESA will continue to market the centre as one of the UK's only purpose built, all year round, indoor and outdoor wheeled sports facility, that is of National and International competition standard and which attracts the top competitors, companies and sponsors, not only to the facility, but also into the local community. It will continue to have a huge impact in relation to sporting opportunities and in raising the profile of these sports as well as continuing to provide a number of opportunities for local

people to progress in their chosen activity. In terms of promotion, X-Site Skatepark has a dedicated website which is updated regularly to keep user information up to date. We also have a large presence on all of the social media sites such as Facebook and Instagram. All of these things are constantly linked to provide content updates on what is happening at the skatepark. The current facility also receives coverage in the local media occasionally; this is an area that the association sees as needing to be developed further in order to generate local interest and support. The flyers and leaflets that LESA currently distribute will continue to be key in order to continue to tap into the visitor and local markets. The regional and national events we are involved in are regularly featured on leading websites and forums, publications and video sharing sites, with a large selection of edits on Youtube ranging from amateur to professional standards. This is a fantastic way of showcasing our facility.

**Financial review**

**Financial position**

We aim to build our current financial position as we attract new members. As mentioned in the chairman's report, our aim is to seek more funding to allow us to grow attract more visitors and event sponsors

**Future plans**

While we have achieved a great amount of improvement last year including new CCTV, Lightning etc, the facility is still in need of an new internal arena layout, we are looking at funding to re paint the frontage of the building and re brand, with new logos.

We are always looking to attract new funders, the current product consists of the indoor and outdoor skatepark. Many current users are content with the facility as it is and visit regularly and repeatedly.

We feel confident we can achieve and deliver future growth for the skatepark and look forward to offering more for our users in the future. The continued use of X-Site Skatepark shows the need for further development and we are planning to introduce more workshops both for young children and adults of

all walks of life. X-Site Skatepark continues to look into ways to reduce our environmental footprint, having already installed LED lighting. We are currently investigating several funding pots which will enable to offer a variety of new activities including sporting activities and the arts.

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Reference and administrative details**

**Registered Company number**

05737359 (England and Wales)

**Registered Charity number**

1108889

**Registered office**

X-Site Skate Park  
Sea View Pullover  
Skegness  
Lincolnshire  
PE25 1BF

**Report of the Trustees  
for the year ended 31 March 2025**

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**Trustees**

Mr A Cooke Director  
Mr M Grant Director  
Mr J Harris Director  
Mr R Hurt Director  
Mr L Pocklington Director  
Mr L J Roberts Director  
Mr T Walker Director

**Company Secretary**

**Independent Examiner**

Max Foreman FCCA  
Haines Watts  
23 Alghitha Road  
Skegness  
United Kingdom  
PE25 2AG

Approved by order of the board of trustees on 15 December 2025 and signed on its behalf by:

Mr T Walker - Trustee

**Independent Examiner's Report to the Trustees of  
Lincolnshire Extreme Sports Association**

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**Independent examiner's report to the trustees of Lincolnshire Extreme Sports Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Max Foreman FCCA

Haines Watts  
23 Alghitha Road  
Skegness  
United Kingdom  
PE25 2AG

15 December 2025

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations and legacies		31,884	-	31,884	20,842
Other trading activities	2	-	-	-	7,217
<b>Total</b>		<u>31,884</u>	<u>-</u>	<u>31,884</u>	<u>28,059</u>
<b>Expenditure on</b>					
Raising funds		3,930	-	3,930	3,639
<b>Charitable activities</b>					
Charity activities		33,937	148	34,085	44,869
<b>Total</b>		<u>37,867</u>	<u>148</u>	<u>38,015</u>	<u>48,508</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,983)</b>	<b>(148)</b>	<b>(6,131)</b>	<b>(20,449)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		11,773	593	12,366	32,815
<b>Total funds carried forward</b>		<u><u>5,790</u></u>	<u><u>445</u></u>	<u><u>6,235</u></u>	<u><u>12,366</u></u>

The notes form part of these financial statements

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Fixed assets</b>					
Tangible assets	7	1,613	445	2,058	2,744
<b>Current assets</b>					
Stocks	8	388	-	388	353
Debtors	9	692	-	692	874
Cash at bank and in hand		6,386	-	6,386	11,483
		<u>7,466</u>	-	<u>7,466</u>	12,710
<b>Creditors</b>					
Amounts falling due within one year	10	(3,289)	-	(3,289)	(3,088)
<b>Net current assets</b>		<u>4,177</u>	-	<u>4,177</u>	9,622
<b>Total assets less current liabilities</b>		<u>5,790</u>	<u>445</u>	<u>6,235</u>	12,366
<b>NET ASSETS</b>		<u>5,790</u>	<u>445</u>	<u>6,235</u>	<u>12,366</u>
<b>Funds</b>	11				
Unrestricted funds				5,790	11,773
Restricted funds				445	593
<b>Total funds</b>				<u>6,235</u>	<u>12,366</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2025 and were signed on its behalf by:

Mr T Walker - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the year ended 31 March 2025

1. Accounting policies

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2025	2024
	£	£
Equipment sales	-	7,217
	<u>          </u>	<u>          </u>

3. Net income/(expenditure)

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

	2025	2024
	£	£
Depreciation - owned assets	686	986
	<u>          </u>	<u>          </u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. Staff costs

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	1	1

No employees received emoluments in excess of £60,000.

6. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	20,842	-	20,842
Other trading activities	7,217	-	7,217
<b>Total</b>	28,059	-	28,059
<b>Expenditure on</b>			
Raising funds	3,639	-	3,639
<b>Charitable activities</b>			
Charity activities	44,665	204	44,869
<b>Total</b>	48,304	204	48,508
<b>NET INCOME/(EXPENDITURE)</b>	(20,245)	(204)	(20,449)
<b>Reconciliation of funds</b>			
Total funds brought forward	32,018	797	32,815
<b>Total funds carried forward</b>	11,773	593	12,366

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

7. Tangible fixed assets	Plant and machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 April 2024 and 31 March 2025	<u>115,338</u>	<u>40,975</u>	<u>156,313</u>
<b>Depreciation</b>			
At 1 April 2024	113,894	39,675	153,569
Charge for year	<u>361</u>	<u>325</u>	<u>686</u>
At 31 March 2025	<u>114,255</u>	<u>40,000</u>	<u>154,255</u>
<b>Net book value</b>			
At 31 March 2025	<u>1,083</u>	<u>975</u>	<u>2,058</u>
At 31 March 2024	<u>1,444</u>	<u>1,300</u>	<u>2,744</u>
<b>8. Stocks</b>		2025	2024
		£	£
Stocks		<u>388</u>	<u>353</u>
<b>9. Debtors: amounts falling due within one year</b>		2025	2024
		£	£
Prepayments and accrued income		<u>692</u>	<u>874</u>
<b>10. Creditors: amounts falling due within one year</b>		2025	2024
		£	£
Trade creditors		1,512	475
Accruals and deferred income		<u>1,777</u>	<u>2,613</u>
		<u>3,289</u>	<u>3,088</u>
<b>11. Movement in funds</b>		Net movement in funds	
	At 1/4/24		At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	11,773	(5,983)	5,790
<b>Restricted funds</b>			
Restricted	593	(148)	445
<b>TOTAL FUNDS</b>	<u>12,366</u>	<u>(6,131)</u>	<u>6,235</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

11. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,884	(37,867)	(5,983)
<b>Restricted funds</b>			
Restricted	-	(148)	(148)
<b>TOTAL FUNDS</b>	<u>31,884</u>	<u>(38,015)</u>	<u>(6,131)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	32,018	(20,245)	11,773
<b>Restricted funds</b>			
Restricted	797	(204)	593
<b>TOTAL FUNDS</b>	<u>32,815</u>	<u>(20,449)</u>	<u>12,366</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,059	(48,304)	(20,245)
<b>Restricted funds</b>			
Restricted	-	(204)	(204)
<b>TOTAL FUNDS</b>	<u>28,059</u>	<u>(48,508)</u>	<u>(20,449)</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

11. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	32,018	(26,228)	5,790
<b>Restricted funds</b>			
Restricted	797	(352)	445
<b>TOTAL FUNDS</b>	<u>32,815</u>	<u>(26,580)</u>	<u>6,235</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,943	(86,171)	(26,228)
<b>Restricted funds</b>			
Restricted	-	(352)	(352)
<b>TOTAL FUNDS</b>	<u>59,943</u>	<u>(86,523)</u>	<u>(26,580)</u>

12. Related party disclosures

There were no related party transactions for the year ended 31 March 2025.

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Detailed Statement of Financial Activities  
for the year ended 31 March 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	590	300
Membership fees	28,794	20,542
Grants	2,500	-
	<u>31,884</u>	<u>20,842</u>
<b>Other trading activities</b>		
Equipment sales	-	7,217
	<u>-</u>	<u>7,217</u>
<b>Total incoming resources</b>	<b>31,884</b>	<b>28,059</b>
<b>Expenditure</b>		
<b>Other trading activities</b>		
Opening stock	353	355
Purchases	3,965	3,637
Closing stock	(388)	(353)
	<u>3,930</u>	<u>3,639</u>
<b>Charitable activities</b>		
Wages	13,783	13,625
Rates and water	1,343	1,248
Insurance	4,711	6,142
Light and heat	6,865	9,434
Telephone	508	707
Postage and stationery	-	258
Advertising	98	11
Sundries	-	160
Cleaning and waste disposal	436	171
Prizes	250	1,500
Legal and professional fees	198	393
Credit card charges	89	894
PAYE interests	-	4
Training	259	150
	<u>28,540</u>	<u>34,697</u>
<b>Support costs</b>		
<b>Management</b>		
Depreciation of tangible and heritage assets	686	985
<b>Information technology</b>		
Repairs and renewals	3,216	7,236
Licences and subscriptions	443	601
	<u>3,659</u>	<u>7,837</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,200	1,350

This page does not form part of the statutory financial statements

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

Detailed Statement of Financial Activities  
for the year ended 31 March 2025

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total resources expended	<b>38,015</b>	48,508
<b>Net expenditure</b>	<b><u>(6,131)</u></b>	<b><u>(20,449)</u></b>

This page does not form part of the statutory financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

England & Wales - Charity number 1108889

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# Accounts

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**REGISTERED COMPANY NUMBER: 05737359 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1108889**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2024**

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# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The past year has seen us continue to grow, working with local council we have secured another year of "positive futures sessions" which are free sessions held on a Thursday evening open in two split sessions 8-13 and 13-19 year olds during term time. We have had a new CCTV system fitted, which was in need of updating for some time.

We have been working with the UK's national skateboarding body Skateboard GB. Skateboard GB is the driving force behind the UK athletes competing in the Olympics. For 2025, we have been chosen to host their survival of the sickest event (the UK's only junior skateboard event series under 12's and under 16's). The emphasis of these events is on fun and progression; these are a great opportunity for young skateboarders who want an introduction to competition. This will be a great boost to our advertising. We have received support from some large UK companies and this is helping to raise awareness and put us back on the map, these events also benefit local business such as B&B's, caravan sites etc. too.

### Events

Bens Jam: The second Ben Devine memorial jam looks set to grow in size after the first comp was very well received. This year Betong parks made an offer to build a new obstacle outside, and they have very kindly committed to doing so each year, helping us to evolve the outside area, which will help keep users engaged.

Mini Ramp Champ: We have reintroduced our national championships event this year, set to take place in November 2024, previously this was our most successful event, and people were very happy to see it return.

The new trustees are still working very well as a team and everyone is very eager to push the park forward in the future. We are looking into several funding pots to enable us to refurb the internal layout and we are looking to approach this in phases to make it more achievable. We will continue with workshops and facility improvements as funds allow, we are looking at opening the cafe later in the year, which allow us to open 6 days a week in the summer. This will be a welcome return to parents and users alike. User numbers are continuing to rise and as we restyle the indoor layout we think this will give us a massive boost.

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Lincolnshire Extreme Sports Association was formed in October 2000. We are a registered charity (Charity Number: 1108889) and company limited by guarantee (Business Number 5737359). We are a non-profit organisation with our main purpose being to provide a range of healthy, social, recreational, cultural and sporting activities to all ages and abilities especially young people living in areas of multiple deprivation and rural isolation. Lincolnshire Extreme Sports Association was formed in October 2000 following three long years of highlighting to the authorities that there was a real need to provide facilities to cater for extreme sports within Lincolnshire. The popularity of extreme sports is growing at a fantastic rate, not only in the county but also in the country. The UK has seen a significant rise in the number of people of all ages becoming enthusiasts of wheeled sports, with many groups keen to try and develop a facility within their particular area. £1.6 million of investment has been successfully secured from a range of partners in order to situate the facility on its current location:

- Skegness Town Council
- East Lindsey District Council
- Lincolnshire County Council
- Lincolnshire Enterprise (EMDA)
- East Lindsey Crime Disorder Partnership
- New Opportunity Fund
- European Regional Development Fund
- WREN
- Sport England Active England programme
- Children's Links
- Big Lottery Fund
- Coastal Action Zone
- Coastal Regeneration Partnership
- Youth Capital Fund
- Community Sustainable Energy Programme
- Low Carbon Buildings Programme
- Garfield Western Foundation
- Centrica
- Tesco

## LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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#### OBJECTIVES AND ACTIVITIES

##### Significant activities

##### CURRENT OPENING HOURS/PRICES

##### Term Time

Wednesday 5pm - 9pm

Thursday (PF) 5pm - 6pm and 6pm - 7pm

Saturday 10am - 2pm and 2pm - 6pm

Sunday 12pm - 4pm

##### School Holidays

Monday 12pm - 4pm

Tuesday closed

Wednesday 5pm - 9pm

Thursday 12pm - 4pm

Friday 12pm - 4pm

Saturday 10am - 2pm and 2pm - 6pm

Sunday 12pm - 4pm

##### Prices (per session)

Session £14 or £20 all day

We also offer a great range of equipment for hire at £2 per session.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Lincolnshire Extreme Sports Association's marketing message is to promote the centre as a unique facility and opportunity for people of all ages, backgrounds and abilities to take part in a range of extreme sports, cultural opportunities and artistic experiences. Extreme sports have continued to grow steadily over the past years and participation is now at an all-time high and as popular as ever making them the highest participation sports today. LESA will continue to market the centre as one of the UK's only purpose built, all year round, indoor and outdoor wheeled sports facility, that is of National and International competition standard and which attracts the top competitors, companies and sponsors, not only to the facility, but also into the local community. It will continue to have a huge impact in relation to sporting opportunities and in raising the profile of these sports as well as continuing to provide a number of opportunities for local people to progress in their chosen activity. In terms of promotion, X-Site Skatepark has a dedicated website, which is updated regularly to keep user information up to date. We also have a large presence on all of the social media sites such as Facebook and Instagram. All of these things are constantly linked to provide content updates on what is happening at the skatepark. The current facility also receives coverage in the local media occasionally; this is an area that the association sees as needing to be developed further in order to generate local interest and support. The flyers and leaflets that LESA currently distribute will continue to be key in order to continue to tap into the visitor and local markets. The regional and national events we are involved in are regularly featured on leading websites and forums, publications and video sharing sites, with a large selection of edits on Youtube ranging from amateur to professional standards. This is a fantastic way of showcasing our facility.

#### FINANCIAL REVIEW

##### Financial position

We aim to build on our current financial position as we attract new members. As mentioned in the chairman's report, our aim is to seek more funding to allow us to grow attract more visitors and event sponsors.

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

---

### FINANCIAL REVIEW

#### Reserves policy

The trustees aim to keep sufficient funds in reserve to meet unexpected expenses and to cover costs for a few months in the event of unforeseen closures such as those resulting from Covid 19. While we entered the first Covid lockdown with only limited reserves, the hard work of the trustees in sourcing and bidding for other funds, as described in the Chairman's report, meant that we continued to improve our position this year and built up a more comfortable cushion against further restrictions on our activities.

### FUTURE PLANS

While we have achieved a great amount of improvement this year, the facility is still in need of a new internal arena layout, which we are looking at funding for, we are also looking for funding pots to repaint the frontage of the building and rebrand, with new logos. We have an art exhibit booked in for 2025.

We are always looking to attract new funders, the current product consists of the indoor and outdoor skatepark. Many current users are content with the facility as it is and visit regularly and repeatedly.

We feel confident we can achieve and deliver future growth for the skatepark and look forward to offering more for our users in the future. The continued use of X-Site Skatepark shows the need for further development and we are planning to introduce more workshops both for young children and adults of all walks of life.

X-Site Skatepark continues to look into ways to reduce our environmental footprint, having already installed LED lighting. We are currently investigating several funding pots, which will enable to offer a variety of new activities including sporting activities and the arts.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Organisational structure

The current management structure within the organisation is as follows:

Trustee Committee

Skatepark Assistants

Volunteers

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

05737359 (England and Wales)

#### Registered Charity number

1108889

#### Registered office

X-Site Skate Park  
Sea View Pullover  
Skegness  
Lincolnshire  
PE25 1BF

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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**Trustees**

A Cooke

J J Harris

T Walker

C Cresswell (appointed 3.4.2023)

M Grant

L Roberts

R Hurt

L Pocklington (appointed 4.10.2023)

**Independent Examiner**

Mrs Nicola Lenton FCCA

Dexter & Sharpe (Skegness)

Chartered Certified Accountants

26 Ida Road

Skegness

Lincolnshire

PE25 2AR

Approved by order of the board of trustees on 23 December 2024 and signed on its behalf by:

T Walker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

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**Independent examiner's report to the trustees of Lincolnshire Extreme Sports Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Mrs Nicola Lenton FCCA

Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

23 December 2024

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		20,842	-	20,842	15,079
Other trading activities	2	7,217	-	7,217	5,415
<b>Total</b>		<b>28,059</b>	<b>-</b>	<b>28,059</b>	<b>20,494</b>
<b>EXPENDITURE ON</b>					
Raising funds		3,639	-	3,639	393
<b>Charitable activities</b>					
Charitable Activities		44,665	204	44,869	27,579
<b>Total</b>		<b>48,304</b>	<b>204</b>	<b>48,508</b>	<b>27,972</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(20,245)</b>	<b>(204)</b>	<b>(20,449)</b>	<b>(7,478)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		32,018	797	32,815	40,293
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>11,773</b>	<b>593</b>	<b>12,366</b>	<b>32,815</b>

The notes form part of these financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,151	593	2,744	3,729
<b>CURRENT ASSETS</b>					
Stocks	8	353	-	353	355
Debtors	9	874	-	874	682
Cash at bank and in hand		11,483	-	11,483	30,201
		<u>12,710</u>	<u>-</u>	<u>12,710</u>	<u>31,238</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,088)	-	(3,088)	(2,152)
<b>NET CURRENT ASSETS</b>		<u>9,622</u>	<u>-</u>	<u>9,622</u>	<u>29,086</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,773</u>	<u>593</u>	<u>12,366</u>	<u>32,815</u>
<b>NET ASSETS</b>		<u>11,773</u>	<u>593</u>	<u>12,366</u>	<u>32,815</u>
<b>FUNDS</b>					
	11				
Unrestricted funds				11,773	32,018
Restricted funds				593	797
<b>TOTAL FUNDS</b>				<u>12,366</u>	<u>32,815</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2024 and were signed on its behalf by:

T Walker - Trustee

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Equipment Sales	<u>7,217</u>	<u>5,415</u>

### 3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Independent examination	1,500	1,518
Overprovision of accountancy	(150)	-
Depreciation - owned assets	<u>986</u>	<u>1,243</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	<b>2024</b>	2023
Administration	<b>1</b>	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,079	-	15,079
Other trading activities	5,415	-	5,415
<b>Total</b>	<u>20,494</u>	<u>-</u>	<u>20,494</u>
<b>EXPENDITURE ON</b>			
Raising funds	393	-	393
<b>Charitable activities</b>			
Charitable Activities	27,313	266	27,579
<b>Total</b>	<u>27,706</u>	<u>266</u>	<u>27,972</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,212)	(266)	(7,478)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	39,230	1,063	40,293
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>32,018</u>	<u>797</u>	<u>32,815</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>115,338</u>	<u>40,975</u>	<u>156,313</u>
<b>DEPRECIATION</b>			
At 1 April 2023	113,356	39,227	152,583
Charge for year	538	448	986
At 31 March 2024	<u>113,894</u>	<u>39,675</u>	<u>153,569</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>1,444</u>	<u>1,300</u>	<u>2,744</u>
At 31 March 2023	<u>1,982</u>	<u>1,748</u>	<u>3,730</u>

8. STOCKS

	2024 £	2023 £
Stocks	<u>353</u>	<u>355</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	<u>874</u>	<u>682</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	475	-
Accrued expenses	2,613	2,152
	<u>3,088</u>	<u>2,152</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	32,018	(20,245)	11,773
<b>Restricted funds</b>			
Restricted Fund	797	(204)	593
<b>TOTAL FUNDS</b>	<u>32,815</u>	<u>(20,449)</u>	<u>12,366</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,059	(48,304)	(20,245)
<b>Restricted funds</b>			
Restricted Fund	-	(204)	(204)
<b>TOTAL FUNDS</b>	<u>28,059</u>	<u>(48,508)</u>	<u>(20,449)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	39,230	(7,212)	32,018
<b>Restricted funds</b>			
Restricted Fund	1,063	(266)	797
<b>TOTAL FUNDS</b>	<u>40,293</u>	<u>(7,478)</u>	<u>32,815</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,494	(27,706)	(7,212)
<b>Restricted funds</b>			
Restricted Fund	-	(266)	(266)
<b>TOTAL FUNDS</b>	<u>20,494</u>	<u>(27,972)</u>	<u>(7,478)</u>

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	39,230	(27,457)	11,773
<b>Restricted funds</b>			
Restricted Fund	1,063	(470)	593
<b>TOTAL FUNDS</b>	<u>40,293</u>	<u>(27,927)</u>	<u>12,366</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,553	(76,010)	(27,457)
<b>Restricted funds</b>			
Restricted Fund	-	(470)	(470)
<b>TOTAL FUNDS</b>	<u>48,553</u>	<u>(76,480)</u>	<u>(27,927)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	300	-
Membership fees	20,542	15,079
	<u>20,842</u>	<u>15,079</u>
<b>Other trading activities</b>		
Equipment Sales	7,217	5,415
	<u>7,217</u>	<u>5,415</u>
<b>Total incoming resources</b>	<b>28,059</b>	<b>20,494</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	355	58
Purchases	3,637	690
Closing stock	(353)	(355)
	<u>3,639</u>	<u>393</u>
<b>Charitable activities</b>		
Wages	13,625	10,909
Rates and water	1,248	3,142
Insurance	6,142	3,313
Light and heat	9,434	4,717
Telephone	707	580
Postage and stationery	258	-
Advertising and website	11	21
Repairs and renewals	7,236	168
Licences and subscriptions	601	377
Sundries	160	-
Cleaning and waste disposal	171	417
Prizes	1,500	-
Legal and professional fees	393	394
Credit card charges	894	780
PAYE interests	4	-
Training	150	-
	<u>42,534</u>	<u>24,818</u>
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	985	1,243

This page does not form part of the statutory financial statements

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

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	2024	2023
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Independent examination	<u>1,350</u>	<u>1,518</u>
Total resources expended	<u>48,508</u>	<u>27,972</u>
<b>Net expenditure</b>	<u>(20,449)</u>	<u>(7,478)</u>

This page does not form part of the statutory financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

England & Wales - Charity number 1108889

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# Accounts

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**REGISTERED COMPANY NUMBER: 05737359 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1108889**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2022**

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# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

---

The past year has been successful for us as a business for the most part but has also been challenging in other ways. As the world learned to live with COVID and we started to ease out of the restrictions during the summer of 2021 we were able to try and get back to running our skatepark how we always had done prior to the pandemic. This had been a fairly simple process as we have just reverted to how things were while trying to maintain a safe environment for our users by still providing hand sanitiser and a strict cleaning schedule to help protect both them and staff.

The business has continued to run well and our customers have kept coming back as always. We had a very successful summer due to the huge influx of visitors to the town seeking a summer getaway now that they were able to enjoy holidays again. It was good to see our facility being used to it's potential again after all of the stress of lockdown.

Once the summer ended our business went back down to it's usual level and we continued like that through to the end of the financial year. Due to the amount of government funding we received over lockdown we are very comfortable financially now but not running at a level where we are making a good profit sadly. This is an ongoing issue but without being able to expand the business to bring in a new or wider client base it is not going to change. Our building is now needing a lot of repair work which we are in the process of working towards but this will all be a costly undertaking which we need to carefully consider before spending large amounts of our cash reserve on.

The trustee group are trying to bring new members on board to help move the business forward but it is a difficult process to find the right people with good skills and experience that can help make a difference. Hopefully we can find people who can help us move things forward to take the business to the next phase and potentially develop the skatepark in other ways that would attract a wider user base. This is something that is definitely needed due to the drop in core users over the last few years but it is an ominous task for the current small trustee group to take on.

Hopefully we will be able to push things forward and see the business develop into something more that can attract new users while still maintaining our core values that we started with.

Gary Skinner  
Chairman of the Trustees

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Lincolnshire Extreme Sports Association was formed in October 2000. We are a registered charity (Charity Number: 1108889) and company limited by guarantee (Business Number 5737359). We are a non profit organisation with our main purpose being to provide a range of healthy, social, recreational, cultural and sporting activities to all ages and abilities especially young people living in areas of multiple deprivation and rural isolation. Lincolnshire Extreme Sports Association was formed in October 2000 following three long years of highlighting to the authorities that there was a real need to provide facilities to cater for extreme sports within Lincolnshire. The popularity of extreme sports is growing at a fantastic rate, not only in the county but also in the country. The UK has seen a significant rise in the number of people of all ages becoming enthusiasts of wheeled sports, with many groups keen to try and develop a facility within their particular area.

1.6 million pounds of investment has been successfully secured from a range of partners in order to situate the facility on its current location:

- o Skegness Town Council
- o East Lindsey District Council
- o Lincolnshire County Council
- o Lincolnshire Enterprise (EMDA)
- o East Lindsey Crime Disorder Partnership
- o New Opportunity Fund
- o European Regional Development Fund
- o WREN
- o Sport England Active England programme
- o Children's Links
- o Big Lottery Fund
- o Coastal Action zone
- o Coastal Regeneration Partnership
- o Youth Capital Fund
- o Community Sustainable Energy programme
- o Low Carbon Buildings Programme
- o Garfield Western Foundation
- o Centrica

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

CURRENT OPENING HOURS/PRICES

Term Time

Weds 5pm - 8pm

Saturdays 10am - 1pm and 2pm - 5pm

Sundays 1pm - 4pm

School Holidays

Monday/Tues closed

Wednesday 5pm - 8pm

Thursday 1pm - 4pm

Friday 1pm - 4pm

Saturday 10am - 1pm and 2pm - 5pm

Sunday 1pm - 4pm

Prices (per session)

Session £8

We also offer a great range of equipment for hire at £2 per session.

CAFE

The cafe was an integral part of our centre and we have been lucky to have some great tenants in place for customers to enjoy taking break. Sadly the last tenant was not replaced due to the pandemic and so the cafe is currently empty. Due to this ongoing issue we are currently looking into ways that the space could potentially be redeveloped into something else that would perhaps diversify our facility to offer something that we currently do not have. This will be something that we will have to look at applying for some sort of grant funding towards and so the process is ongoing at present.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Lincolnshire Extreme Sports Association's marketing message is to promote the centre as a unique facility and opportunity for people of all ages, backgrounds and abilities to take part in a range of extreme sports, cultural opportunities and artistic experiences. Extreme sports have continued to grow steadily over the past thirty-five years and participation is now at an all time high and as popular as ever making them the highest participation sports today.

LESA plan to continue to market the centre as the only purpose built, all year round, indoor and outdoor wheeled sports facility, that is of National and International competition standard and which attracts the top competitors, companies and sponsors, not only to the facility, but also into the local community. It will continue to have a huge impact in relation to sporting opportunities and in raising the profile of these sports as well as continuing to provide a number of opportunities for local people to progress in their chosen activity.

In terms of promotion, X-Site Skatepark has a dedicated website which is updated regularly to keep user information up to date. We also have a large presence in all of the social media sites such as Facebook and Instagram. All of these things are constantly linked to provide content updates on what is happening at the skatepark. The current facility also receives coverage in the local media occasionally; this is an area that the association sees as needing to be developed further in order to generate local interest and support. The flyers and leaflets that LESA currently distribute will continue to be key in order to continue to tap into the visitor and local markets.

The regional and national events we are involved in are regularly featured on leading websites and forums, publications and video sharing sites, with a large selection of edits on Youtube ranging from amateur to professional standards. This is a fantastic way of showcasing our facility.

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

---

### FINANCIAL REVIEW

#### Financial position

The availability of grant funding and the decrease in expenditure resulting from Covid related closures has meant we ended the year with a healthy surplus of £12,999 and are able to carry forward total funds of £40,293 to help us to maintain and add to our services going forward.

#### Reserves policy

The trustees aim to have keep sufficient funds in reserve to meet unexpected expenses and to cover costs for a few months in the event of unforeseen closures such as those resulting from Covid 19. While we entered the first Covid lockdown with only limited reserves, the hard work of the trustees in sourcing and bidding for other funds, as described in the Chairman's report, meant that we continued to improve our position this year and built up a more comfortable cushion against further restrictions on our activities.

### FUTURE PLANS

The facility is still in need of redevelopment and investment to enable it to continue to meet the needs of its users and those needs of potential new users. Staff members, Trustees and volunteers have attempted to improve the facility but have had only basic resources to do so with, and as an addition to their main roles and responsibilities.

The current product consists of the indoor and outdoor skatepark. Many current users are content with the current facility as it is and visit regularly and repeatedly, but they do feel that the facility could be offering more. The continuing visitors to X-Site Skatepark shows the need for further development and the need to offer a wider selection of products and services from the facility. Overall X-Site Skatepark proves to play a huge part in local peoples lives and we hope to continue to create, develop and promote opportunities for all the community to participate in sport, physical activity, art and cultural experiences despite the limitations that COVID 19 has placed on all of our lives.

We are always looking into new ways to improve our energy footprint and are currently developing a plan to replace the lighting in the main skatepark to LED lighting. This involved a set of grant applications that would hopefully allow us to fund this work. Sadly we were unlucky in our application for this redevelopment in April 2020 and so were are now working on using some of the government funding that was made available to us in order to help towards improving the lightning.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Organisational structure

The current management structure within the organisation is as follows :

Trustee Committee

Skatepark Assistants

Volunteers

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

05737359 (England and Wales)

#### Registered Charity number

1108889

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Registered office**

X-Site Skate Park  
Sea View Pullover  
Skegness  
Lincolnshire  
PE25 1BF

**Trustees**

A Cooke  
G Skinner  
C Spring  
J J Harris

**Independent Examiner**

Mrs Nicola Lenton FCCA  
Chartered Certified Accountant  
Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

Approved by order of the board of trustees on 23 December 2022 and signed on its behalf by:

G Skinner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

---

**Independent examiner's report to the trustees of Lincolnshire Extreme Sports Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Mrs Nicola Lenton FCCA  
Chartered Certified Accountant  
Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

23 December 2022

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		31,273	-	31,273	43,823
Other trading activities	2	4,106	-	4,106	2,315
<b>Total</b>		<b>35,379</b>	<b>-</b>	<b>35,379</b>	<b>46,138</b>
<b>EXPENDITURE ON</b>					
Raising funds		459	-	459	1,558
<b>Charitable activities</b>					
Charitable Activities		21,567	354	21,921	22,761
<b>Total</b>		<b>22,026</b>	<b>354</b>	<b>22,380</b>	<b>24,319</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,353</b>	<b>(354)</b>	<b>12,999</b>	<b>21,819</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		25,877	1,417	27,294	5,475
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>39,230</b>	<b>1,063</b>	<b>40,293</b>	<b>27,294</b>

The notes form part of these financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>3,910</b>	<b>1,063</b>	<b>4,973</b>	6,629
<b>CURRENT ASSETS</b>					
Stocks	8	<b>58</b>	-	<b>58</b>	196
Debtors	9	<b>682</b>	-	<b>682</b>	699
Cash at bank and in hand		<b>36,343</b>	-	<b>36,343</b>	23,792
		<b>37,083</b>	-	<b>37,083</b>	24,687
<b>CREDITORS</b>					
Amounts falling due within one year	10	<b>(1,763)</b>	-	<b>(1,763)</b>	(4,022)
<b>NET CURRENT ASSETS</b>		<b>35,320</b>	-	<b>35,320</b>	20,665
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>39,230</b>	<b>1,063</b>	<b>40,293</b>	27,294
<b>NET ASSETS</b>		<b>39,230</b>	<b>1,063</b>	<b>40,293</b>	27,294
<b>FUNDS</b>					
Unrestricted funds	11			<b>39,230</b>	25,877
Restricted funds				<b>1,063</b>	1,417
<b>TOTAL FUNDS</b>				<b>40,293</b>	27,294

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2022 and were signed on its behalf by:

G Skinner - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Equipment Sales	<u>4,106</u>	<u>2,315</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Independent examination	1,530	1,308
Depreciation - owned assets	<u>1,656</u>	<u>2,209</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	<b>2022</b>	2021
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	43,823	-	43,823
Other trading activities	2,315	-	2,315
<b>Total</b>	<u>46,138</u>	<u>-</u>	<u>46,138</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,558	-	1,558
<b>Charitable activities</b>			
Charitable Activities	22,289	472	22,761
<b>Total</b>	<u>23,847</u>	<u>472</u>	<u>24,319</u>
<b>NET INCOME/(EXPENDITURE)</b>	22,291	(472)	21,819
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	3,586	1,889	5,475
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>25,877</u>	<u>1,417</u>	<u>27,294</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>115,338</u>	<u>40,975</u>	<u>156,313</u>
<b>DEPRECIATION</b>			
At 1 April 2021	111,815	37,869	149,684
Charge for year	880	776	1,656
At 31 March 2022	<u>112,695</u>	<u>38,645</u>	<u>151,340</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>2,643</u>	<u>2,330</u>	<u>4,973</u>
At 31 March 2021	<u>3,523</u>	<u>3,106</u>	<u>6,629</u>

8. STOCKS

	2022 £	2021 £
Stocks	<u>58</u>	<u>196</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments	<u>682</u>	<u>699</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	1,263
Accrued expenses	1,763	2,759
	<u>1,763</u>	<u>4,022</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	25,877	13,353	39,230
<b>Restricted funds</b>			
Restricted Fund	1,417	(354)	1,063
<b>TOTAL FUNDS</b>	<u>27,294</u>	<u>12,999</u>	<u>40,293</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,379	(22,026)	13,353
<b>Restricted funds</b>			
Restricted Fund	-	(354)	(354)
<b>TOTAL FUNDS</b>	<u>35,379</u>	<u>(22,380)</u>	<u>12,999</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	3,586	22,291	25,877
<b>Restricted funds</b>			
Restricted Fund	1,889	(472)	1,417
<b>TOTAL FUNDS</b>	<u>5,475</u>	<u>21,819</u>	<u>27,294</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,138	(23,847)	22,291
<b>Restricted funds</b>			
Restricted Fund	-	(472)	(472)
<b>TOTAL FUNDS</b>	<u>46,138</u>	<u>(24,319)</u>	<u>21,819</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	3,586	35,644	39,230
<b>Restricted funds</b>			
Restricted Fund	1,889	(826)	1,063
<b>TOTAL FUNDS</b>	<u>5,475</u>	<u>34,818</u>	<u>40,293</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,517	(45,873)	35,644
<b>Restricted funds</b>			
Restricted Fund	-	(826)	(826)
<b>TOTAL FUNDS</b>	<u>81,517</u>	<u>(46,699)</u>	<u>34,818</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	1,967
Grants	-	6,653
Membership fees	<b>11,687</b>	6,588
JRS grants	<b>1,586</b>	4,865
ELDC Covid grants	<b>18,000</b>	23,750
	<b>31,273</b>	43,823
<b>Other trading activities</b>		
Equipment Sales	<b>4,106</b>	2,315
<b>Total incoming resources</b>	<b>35,379</b>	46,138
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	<b>196</b>	359
Purchases	<b>321</b>	1,395
Closing stock	<b>(58)</b>	(196)
	<b>459</b>	1,558
<b>Charitable activities</b>		
Wages	<b>9,811</b>	9,931
Rates and water	<b>1,222</b>	928
Insurance	<b>2,574</b>	2,733
Light and heat	<b>3,016</b>	2,352
Telephone	<b>541</b>	580
Advertising and website	<b>209</b>	93
Sundries	<b>26</b>	-
Repairs and renewals	<b>189</b>	1,129
Licences and subscriptions	<b>175</b>	369
Cleaning and waste disposal	<b>94</b>	71
Legal and professional fees	<b>120</b>	414
Bank charges	<b>-</b>	72
Credit card charges	<b>757</b>	572
	<b>18,734</b>	19,244
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	<b>1,657</b>	2,209

This page does not form part of the statutory financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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	2022	2021
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Auditors' remuneration	<u>1,530</u>	<u>1,308</u>
Total resources expended	<u>22,380</u>	<u>24,319</u>
<b>Net income</b>	<u>12,999</u>	<u>21,819</u>

This page does not form part of the statutory financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

England & Wales - Charity number 1108889

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# Accounts

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**REGISTERED COMPANY NUMBER: 05737359 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1108889**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2021**

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# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

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Like most businesses across the country the last eighteen months have proved to be very challenging and we have faced many issues that have made us rethink the way we operate to provide our users with a safe place to practice their extreme sports. As we entered the 2020/21 financial year we were faced with a business that was forced to close its door due to the new restrictions that were put in place due to the arrival of COVID 19. This was a huge disappointment to both the users and staff who were all left with the uncertainty of what would happen to their cherished facility and whether the doors would even reopen.

As trustees holding the responsibility to deal with this issue we all had to come together quickly to work out how we could survive this potentially disastrous situation. Luckily we were able to place the staff on the government furlough scheme which gave us a relief that we could keep them on a reasonable wage during the whole situation.

The initial idea was to set up a Just Giving page in order to try and ask for help in the form of donations from users and the local community to help us raise any amount of money. This was to help towards the costs that were still being incurred in the form of regular bill payments that would not stop even though we were not operating. The response that we had to this was overwhelming and surpassed all of our possible expectations, we received just short of £2000 in donations during the months that it ran and this help played a significant role in keeping us going in the first weeks of closure.

We applied to two emergency funding grants which were set up to try and help charities like us survive in the lockdown period and thankfully we were successful in being awarded £5903 from a Sport England grant. Receiving this funding was a huge moment and really allowed us to have a more optimistic outlook on what the future held for us knowing we now had a good financial reserve to help keep us safe.

A funding opportunity also came in the form of a Town Council grant that was awarded to us on application by 4 local councillors to the value of £2000. This again added to our reserve of funds to allow us to plan for a future that we were very unsure of at the start of the lockdown.

Over this period we also worked to try and reduce any monthly overheads that we had in any way in order to help us save as much as possible. As the lockdown entered the summer months and finally came to an end we were able to reopen on 25th July but with some very different working practices in place in order for us to be able to offer a safe and clean facility for our users. We added in new session times with a reduced capacity to comply with social distancing restrictions. To help us deal with controlling customer numbers more efficiently we switched over to a new online booking and prepayment system which we found to work very well. This system carried on throughout the summer months and we had a good steady business albeit a little lower numbers than usual due in part to our capacity restrictions but also due to a less busy summer for the town itself.

On reopening we also took the opportunity to review our prices. This is something that we have tried our best to keep low and competitive for a number of years now and we have definitely been one of the cheapest parks in the country compared to a lot of similar sized venues. We reflected on the prices that other parks now charge and took the decision to make a small increase and charge a flat rate of £8 per session to every user and do away with the old membership scheme. This was met with varied feedback from our users but we feel that it is reasonable and also compared to prices for other attractions in the town it definitely still makes us a very good value for money facility.

We continued on from summer until the end of October when we were then faced with the second national lockdown which forced us to close the doors once again. While this was another blow to the business we met it with a little less trepidation than originally due to us having been able to secure the funds we had during the previous lockdown which allowed us to have a good stable bank balance with which to cover the monthly bills that we still had. We were again able to place staff on furlough which gave them and us peace of mind that their jobs were safe.

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

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It was during this lockdown that the government changed the eligibility for the funding that they offered. This allowed us to receive all of the funding that they offered during the whole of this lockdown period. While being closed was obviously a blow to us as a facility the amount of government funding that we received in this period, totalling over £30,000, was phenomenal. This gave us the huge opportunity to reopen our doors with a healthy bank balance to start rebuilding the business and make plans for doing a lot of upgrades and repairs to the skatepark and the building itself that have had to be put on hold for a long time due to the pandemic. While COVID 19 has hit us and other local businesses hard we have been very lucky to make it through to be at the stage we are now with a chance to carry on and look to improve our facility and keep it running for as long as possible. Although the pandemic is definitely not over we have learned to run our business the best we can despite it and to provide our customers with the safest environment we can to practice the extreme sports they love.

Gary Skinner

Chairman of the Trustees

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Lincolnshire Extreme Sports Association was formed in October 2000. We are a registered charity (Charity Number: 1108889) and company limited by guarantee (Business Number 5737359). We are a non profit organisation with our main purpose being to provide a range of healthy, social, recreational, cultural and sporting activities to all ages and abilities especially young people living in areas of multiple deprivation and rural isolation. Lincolnshire Extreme Sports Association was formed in October 2000 following three long years of highlighting to the authorities that there was a real need to provide facilities to cater for extreme sports within Lincolnshire. The popularity of extreme sports is growing at a fantastic rate, not only in the county but also in the country. The UK has seen a significant rise in the number of people of all ages becoming enthusiasts of wheeled sports, with many groups keen to try and develop a facility within their particular area.

1.6 million pounds of investment has been successfully secured from a range of partners in order to situate the facility on its current location:

- o Skegness Town Council
- o East Lindsey District Council
- o Lincolnshire County Council
- o Lincolnshire Enterprise (EMDA)
- o East Lindsey Crime Disorder Partnership
- o New Opportunity Fund
- o European Regional Development Fund
- o WREN
- o Sport England Active England programme
- o Children's Links
- o Big Lottery Fund
- o Coastal Action zone
- o Coastal Regeneration Partnership
- o Youth Capital Fund
- o Community Sustainable Energy programme
- o Low Carbon Buildings Programme
- o Garfield Western Foundation
- o Centrica

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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### OBJECTIVES AND ACTIVITIES

#### Significant activities

#### CURRENT OPENING HOURS/PRICES

##### Term Time

Weds 5pm - 8pm

Saturdays 10am - 1pm and 2pm - 5pm

Sundays 1pm - 4pm

##### School Holidays

Monday/Tues closed

Wednesday 5pm - 8pm

Thursday 1pm - 4pm

Friday 1pm - 4pm

Saturday 10am - 1pm and 2pm - 5pm

Sunday 1pm - 4pm

##### Prices (per session)

Session £8

We also offer a great range of equipment for hire at £2 per session.

### CAFE

The cafe was an integral part of our centre and we have been lucky to have some great tenants in place for customers to enjoy taking break. Sadly the last tenant was not replaced due to the pandemic and so the cafe is currently empty. Due to this ongoing issue we are currently looking into ways that the space could potentially be redeveloped into something else that would perhaps diversify our facility to offer something that we currently do not have. This will be something that we will have to look at applying for some sort of grant funding towards and so the process is ongoing at present.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

Lincolnshire Extreme Sports Association's marketing message is to promote the centre as a unique facility and opportunity for people of all ages, backgrounds and abilities to take part in a range of extreme sports, cultural opportunities and artistic experiences. Extreme sports have continued to grow steadily over the past thirty-five years and participation is now at an all time high and as popular as ever making them the highest participation sports today.

LESA plan to continue to market the centre as the only purpose built, all year round, indoor and outdoor wheeled sports facility, that is of National and International competition standard and which attracts the top competitors, companies and sponsors, not only to the facility, but also into the local community. It will continue to have a huge impact in relation to sporting opportunities and in raising the profile of these sports as well as continuing to provide a number of opportunities for local people to progress in their chosen activity.

In terms of promotion, X-Site Skatepark has a dedicated website which is updated regularly to keep user information up to date. We also have a large presence in all of the social media sites such as Facebook and Instagram. All of these things are constantly linked to provide content updates on what is happening at the skatepark. The current facility also receives coverage in the local media occasionally; this is an area that the association sees as needing to be developed further in order to generate local interest and support. The flyers and leaflets that LESA currently distribute will continue to be key in order to continue to tap into the visitor and local markets.

The regional and national events we are involved in are regularly featured on leading websites and forums, publications and video sharing sites, with a large selection of edits on Youtube ranging from amateur to professional standards. This is a fantastic way of showcasing our facility.

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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### FINANCIAL REVIEW

#### Financial position

The availability of grant funding and the decrease in expenditure resulting from Covid related closures has meant we ended the year with a healthy surplus of £21,819 and are able to carry forward total funds of £27,294 to help us to maintain and add to our services going forward.

#### Reserves policy

The trustees aim to have keep sufficient funds in reserve to meet unexpected expenses and to cover costs for a few months in the event of unforeseen closures such as those resulting from Covid 19. While we entered the first Covid lockdown with only limited reserves, the hard work of the trustees in sourcing and bidding for other funds, as described in the Chairman's report, meant that we continued to improve our position this year and built up a more comfortable cushion against further restrictions on our activities.

### FUTURE PLANS

The facility is still in need of redevelopment and investment to enable it to continue to meet the needs of its users and those needs of potential new users. Staff members, Trustees and volunteers have attempted to improve the facility but have had only basic resources to do so with, and as an addition to their main roles and responsibilities.

The current product consists of the indoor and outdoor skatepark. Many current users are content with the current facility as it is and visit regularly and repeatedly, but they do feel that the facility could be offering more. The continuing visitors to X-Site Skatepark shows the need for further development and the need to offer a wider selection of products and services from the facility. Overall X-Site Skatepark proves to play a huge part in local peoples lives and we hope to continue to create, develop and promote opportunities for all the community to participate in sport, physical activity, art and cultural experiences despite the limitations that COVID 19 has placed on all of our lives.

We are always looking into new ways to improve our energy footprint and are currently developing a plan to replace the lighting in the main skatepark to LED lighting. This involved a set of grant applications that would hopefully allow us to fund this work. Sadly we were unlucky in our application for this redevelopment in April 2020 and so were are now working on using some of the government funding that was made available to us in order to help towards improving the lightning.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Organisational structure

The current management structure within the organisation is as follows :

Trustee Committee

Skatepark Assistants

Volunteers

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

05737359 (England and Wales)

#### Registered Charity number

1108889

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Registered office**

X-Site Skate Park  
Sea View Pullover  
Skegness  
Lincolnshire  
PE25 1BF

**Trustees**

A Cooke  
G Skinner  
C Spring  
J J Harris

**Independent Examiner**

Mrs Nicola Lenton FCCA  
Chartered Certified Accountant  
Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

Approved by order of the board of trustees on 23 December 2021 and signed on its behalf by:

G Skinner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

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**Independent examiner's report to the trustees of Lincolnshire Extreme Sports Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Mrs Nicola Lenton FCCA  
Chartered Certified Accountant  
Dexter & Sharpe (Skegness)  
Chartered Certified Accountants  
26 Ida Road  
Skegness  
Lincolnshire  
PE25 2AR

23 December 2021

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		43,823	-	43,823	26,807
Other trading activities	2	2,315	-	2,315	8,904
Investment income	3	-	-	-	2,100
<b>Total</b>		<b>46,138</b>	<b>-</b>	<b>46,138</b>	<b>37,811</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,558	-	1,558	3,363
<b>Charitable activities</b>					
Charitable Activities		22,289	472	22,761	40,192
<b>Total</b>		<b>23,847</b>	<b>472</b>	<b>24,319</b>	<b>43,555</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>22,291</b>	<b>(472)</b>	<b>21,819</b>	<b>(5,744)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>3,586</b>	<b>1,889</b>	<b>5,475</b>	<b>11,219</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>25,877</b>	<b>1,417</b>	<b>27,294</b>	<b>5,475</b>

The notes form part of these financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	<b>2021 Total funds £</b>	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	5,212	1,417	6,629	8,838
<b>CURRENT ASSETS</b>					
Stocks	9	196	-	196	359
Debtors	10	699	-	699	694
Cash at bank and in hand		23,792	-	23,792	813
		<u>24,687</u>	-	<u>24,687</u>	1,866
<b>CREDITORS</b>					
Amounts falling due within one year	11	(4,022)	-	(4,022)	(5,229)
<b>NET CURRENT ASSETS</b>		<u>20,665</u>	-	<u>20,665</u>	<u>(3,363)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>25,877</u>	1,417	<u>27,294</u>	5,475
<b>NET ASSETS</b>		<u>25,877</u>	<u>1,417</u>	<u>27,294</u>	<u>5,475</u>
<b>FUNDS</b>					
Unrestricted funds	12			25,877	3,586
Restricted funds				1,417	1,889
<b>TOTAL FUNDS</b>				<u>27,294</u>	<u>5,475</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2021 and were signed on its behalf by:

G Skinner - Trustee

# LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Equipment Sales	<u>2,315</u>	<u>8,904</u>

### 3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	<u>-</u>	<u>2,100</u>

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. NET INCOME/(EXPENDITURE)**

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

	<b>2021</b>	2020
	<b>£</b>	£
Independent examination	<b>1,308</b>	1,308
Depreciation - owned assets	<b>2,209</b>	2,946
	<u><u>          </u></u>	<u><u>          </u></u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2021</b>	2020
	<b>1</b>	2
Administration	<u><u>          </u></u>	<u><u>          </u></u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,807	-	26,807
Other trading activities	8,904	-	8,904
Investment income	2,100	-	2,100
<b>Total</b>	<u>37,811</u>	<u>-</u>	<u>37,811</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,363	-	3,363
<b>Charitable activities</b>			
Charitable Activities	39,563	629	40,192
<b>Total</b>	<u>42,926</u>	<u>629</u>	<u>43,555</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,115)</u>	<u>(629)</u>	<u>(5,744)</u>
<b>Transfers between funds</b>	<u>1,405</u>	<u>(1,405)</u>	<u>-</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net movement in funds	(3,710)	(2,034)	(5,744)

RECONCILIATION OF FUNDS

Total funds brought forward	7,296	3,923	11,219
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>3,586</u>	<u>1,889</u>	<u>5,475</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	<u>115,338</u>	<u>40,975</u>	<u>156,313</u>
<b>DEPRECIATION</b>			
At 1 April 2020	<u>110,641</u>	<u>36,834</u>	<u>147,475</u>
Charge for year	<u>1,174</u>	<u>1,035</u>	<u>2,209</u>
At 31 March 2021	<u>111,815</u>	<u>37,869</u>	<u>149,684</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>3,523</u>	<u>3,106</u>	<u>6,629</u>
At 31 March 2020	<u>4,697</u>	<u>4,141</u>	<u>8,838</u>

9. STOCKS

	2021	2020
	£	£
Stocks	<u>196</u>	<u>359</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	<u>699</u>	<u>694</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,263	1,091
Accrued expenses	2,759	4,138
	<u>4,022</u>	<u>5,229</u>

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	3,586	22,291	25,877
<b>Restricted funds</b>			
Restricted Fund	1,889	(472)	1,417
	<u>5,475</u>	<u>21,819</u>	<u>27,294</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	46,138	(23,847)	22,291
<b>Restricted funds</b>			
Restricted Fund	-	(472)	(472)
	<u>46,138</u>	<u>(24,319)</u>	<u>21,819</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	7,296	(5,115)	1,405	3,586
<b>Restricted funds</b>				
Restricted Fund	3,923	(629)	(1,405)	1,889
	<u>11,219</u>	<u>(5,744)</u>	<u>-</u>	<u>5,475</u>

LINCOLNSHIRE EXTREME SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,811	(42,926)	(5,115)
<b>Restricted funds</b>			
Restricted Fund	-	(629)	(629)
<b>TOTAL FUNDS</b>	<u>37,811</u>	<u>(43,555)</u>	<u>(5,744)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	7,296	17,176	1,405	25,877
<b>Restricted funds</b>				
Restricted Fund	3,923	(1,101)	(1,405)	1,417
<b>TOTAL FUNDS</b>	<u>11,219</u>	<u>16,075</u>	<u>-</u>	<u>27,294</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,949	(66,773)	17,176
<b>Restricted funds</b>			
Restricted Fund	-	(1,101)	(1,101)
<b>TOTAL FUNDS</b>	<u>83,949</u>	<u>(67,874)</u>	<u>16,075</u>

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,967	400
Grants	6,653	1,066
Membership fees	6,588	25,341
JRS grants	4,865	-
ELDC Covid grants	23,750	-
	<u>43,823</u>	<u>26,807</u>
<b>Other trading activities</b>		
Equipment Sales	2,315	8,904
<b>Investment income</b>		
Rents received	-	2,100
	<u>46,138</u>	<u>37,811</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	359	527
Purchases	1,395	3,195
Closing stock	(196)	(359)
	<u>1,558</u>	<u>3,363</u>
<b>Charitable activities</b>		
Wages	9,931	19,603
Rates and water	928	4,715
Insurance	2,733	4,061
Light and heat	2,352	4,279
Telephone	580	619
Advertising and website	93	248
Repairs and renewals	1,129	310
Licences and subscriptions	369	408
Sundries	-	293
Cleaning and waste disposal	71	183
Legal and professional fees	414	357
Bank charges	72	20
Credit card charges	572	843
	<u>19,244</u>	<u>35,939</u>
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**LINCOLNSHIRE EXTREME SPORTS ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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	2021	2020
	£	£
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	<b>2,209</b>	2,945
<b>Governance costs</b>		
Auditors' remuneration	<b>1,308</b>	1,308
Total resources expended	<b>24,319</b>	43,555
<b>Net income/(expenditure)</b>	<b>21,819</b>	(5,744)

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