

Coniston Sports & Social Centre

(Charity Number 1121782)

Trustees Annual Report and Financial Statements

Year Ended 30 April 2023

Coniston Sports & Social Centre

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Coniston Sports & Social Centre

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Reference and Administrative Details

The trustees present their report and the financial statements of the charity for the period ended 30 April 2023.

Charity name	Coniston Sports & Social Centre		
Registered charity number	1121782		
President	Mr C Palferman (Resigned March 2023) Mr J Hartshorn (Appointed June 2023)		
Chair	Mr W Watson		
Treasurer	Ms C Crisp		
Secretary	Ms R Myers		
Trustees		Appointed	Resigned
	Mr N Matthews		
	Mr W Watson		
	Mr E Crisp		
	Mr J P Holmes		
Committee	Mrs L Watson (Resigned at Nov AGM) Miss J Hadwin Mr L Wilkinson Mr M Wardle Mrs S Durrant Mrs S Walker Mrs J Jones Ms F Devlin Mrs L Dudgale (resigned) Mr P Davis (resigned)		
Centre Manager	Mr O Stolborg (resigned Jan 23) Mr R Torbjorn (appointed Apr 23, resigned June 23) Role currently vacant		
Registered office:	Shepherds Bridge Lane Coniston Cumbria LA21 8AL		
Independent Examiner	Mr Darren Little Saint and Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT		
Bankers	Barclays Bank PLC 9 Highgate Kendal Cumbria LA9 4DF		

Management Committees' Report for the Year Ended 30 April 2023

The Management Committee present their annual report together with the financial statements of the charity for the period.

Background

In the heart of the Lake District, Coniston Sports and Social Centre (CSSC) is a purpose built centre for all the needs of a busy village. When local man John Usher died, tragically, in 1993 he left the bulk of his estate to five village organisations of which the long-established Coniston Amateur Football Club (Coniston AFC) was one. The football club very kindly donated their legacy towards the founding of the Coniston Sports and Social.

A small committee of local volunteers was set up to co-ordinate the project and involved the securing of additional funds through local fundraising initiatives and a substantial grant from the Sport England Lottery Fund.

The project was not without problems however the commitment and dedication of this small group of local people saw the new Coniston Sports and Social Centre open its doors August 14th 2004. Coniston Sports and Social Centre is now used by locals and visitors to Coniston alike.

It has become a premier venue for functions and parties as well as acting as a base for large charity and corporate events. The gym has a keen following and the centre has accommodated several different exercise and evening classes over the years. While football is the predominate sport played at the centre others include tennis, netball, rounders, darts and even sledging and snowboarding.

Coniston Sports and Social Centre became a registered charity on the 3rd December 2007 – Registered Charity Number: 1121782

Structure, Governance and Management

Governing Document

The charity is an unincorporated Association with a constitution adopted 05 September 2006. It was registered with the Charities Commission on 03 December 2007.

Management

The charity is administered by a Management Committee. The committee comprises of men and women who give up free time and energies to support the Centre. The Committee work in partnership with the Coniston Amateur Football Club to enhance and enrich the opportunities for everyone in the district of Coniston.

Honorary Officers consist of three Trustees plus President, Chair and Treasurer.

Objectives and Activities

Summary of the objects of the charity set out in its governing document

The Area of Benefit of the Charity is the inhabitants of Coniston and the surrounding area. The objects of the charity are: To provide facilities for recreation and other leisure time of people, who have need of such facilities, by reason of their youth, age, infirmity or disability, financial hardship or social and economic circumstances. In addition, to provide such facilities for the Public at large in the interests of social welfare with the object of improving conditions of life.

Objectives and activities for the Public Benefit

The Trustees have given consideration to the charity commission's general guidance on public benefit when reviewing the objectives and in planning for future activities.

Management Committees' Report for the Year Ended 30 April 2023

Achievements, Performance and Financial Review

Trustee's Report

A period of great change which must be change for the better. The Trustees and Committee have already put in a large amount of work, thank you. We still have much to do but have the momentum to continue moving the Centre forward.

Staffing

It was decided by Trustees that the present structure was not suited to the demands of the Centre; this prompted a consultation.

It was further decided that after a restructure and issues of amended contracts were concluded, a more effective staffing model should be in place.

Activities

Coniston Football Club.

Coniston and District Tennis Club are based at the Centre and continue to enjoy league success.

Gym - Community (mixed).

Gym - Private Embrace Fitness (ladies only).

Outdoor monthly community workout run by Embrace Fitness.

Outdoor Activities – including Big Adventure who are based on site.

Camping – regulated to a specific period and number of spaces.

Events

Fireworks and Village Bonfire night always a popular event and very well attended.

Keswick to Barrow Walk and Coniston to Barrow Walk a charity event, organised by Barrow Round Table, the Centre is used as a halfway point and staging post.

Following the success of the Couch 2 5k an annual 5k Santa Run & Walk takes place.

Other

Working with the Parish Council and Emergency Planning Group to be the local community hub should it be required again, to provide a warm space with food and shelter for those in need.

Mother and Toddler Group who meet every week term time.

Young at Heart exercise for the elderly.

Vaccination centre as required.

Warm Space during winter cold weather.

Monthly Charity Quiz Nights

Large screen events – Coronation, Cup Final etc.

Music events, social gatherings and presentation evenings.

Present and Future Investment

An online parking payment system – Tap2park (in place)

A secure office space set aside for administration, to be completed Autumn 2023.

Grounds maintenance equipment to be refurbished as required.

General site maintenance and improvements are underway and have already made significant progress.

The MUGA (Multi Use Games Area) which includes 2 x tennis courts and a 5 a side football pitch, will at some point require a refurbishment.

Special thank you to our local sponsors over the years - The Coniston '14' annual road race and The Rawdon Smith Trust

The Trustees

Management Committees' Report for the Year Ended 30 April 2023

Chairman's Report

The last seven months since the previous AGM have seen the Committee make a lot of progress regarding recovering from the problems, we had faced the previous years. First Covid and then the issues with the accounts have left us in a position where we had to re boot the way we operate as a Centre.

With the new committee, we have been able to ensure all of our HR processes are up to standard, and our new Treasurer Charlotte Crisp and our external HR consultant have made huge strides in ensuring compliance with employment law. All staff are now issued with contracts, risk assessments are being implemented, and a more robust system of accounting for both finance and staff working time is now in place.

We have made several new appointments, a Centre Manager, Finance & Admin, Grounds Maintenance and a Cleaner and several other members of staff as Centre Assistants. We have also had a healthy start to trading in the new financial year with several successful events that have boosted the financial position of the accounts.

The Centre is now able to start moving forward, with several projects in the pipeline in way of improving the building and the way it is used. We also will be able to focus more on our core activity, which is providing a place for the development of sport for all, a place where all can come to enjoy the facilities whether that be in a sporting context or on a social basis.

We are not being blind to the fact that there are still areas of improvement required and will look to put in place robust measures to ensure the Centre continues to improve its performance and will look to work with our partner organisations, to help improve the way we operate, opening better lines of communication to facilitate this.

William Watson
Chairman

Management Committees' Report for the Year Ended 30 April 2023

Secretary's Report

We last held an AGM in November 2022 where a new committee was formed consisting of our long-standing President, who sadly passed away in March.

Four Trustees – all whom retained their position, a new Treasurer, a new Secretary and eight committee members (one standing for the cricket club and one for the football club) were appointed.

Charlotte Crisp has filled the position of Treasurer for the Centre and has ensured all the accounting aspects of the Centre and the Charity Commissions has now been brought up to date and is ensuring robust internal controls are being adhered to.

We have held six committee meetings since November and also made sub committees to cover the main areas of the Centre's work – they cover Sports Development, HR and Finance, Entertainments, Grounds and Gym, these sub committees have also held separate meetings to discuss, identify and organise the work needing done.

There are several Outdoor Groups which now meet at the Centre and use the facilities. We continue to offer parking for cars in our car park and are just installing a new way to pay (Tap2Park) as we currently only have a cash only parking machine, this will hopefully allow everyone to be able to pay for their parking.

The Club is still well supported by locals and we have 125 members who regularly use the facilities including the Gym.

We have held several music evenings which have brought many people to the Centre and much needed income. Our Monthly Charity Quiz nights have restarted. The Centre is thinking how we can advertise better and ensure these evenings are well attended each time.

We have had a large restructure of staffing at the Centre since January when the Centre Manager resigned, we have appointed a new Centre Manager, a Grounds Person, Finance and Admin as well as a Centre Cleaner.

Going forward the Centre will be looking for funding to update several areas of the facilities including to the changing rooms, the office and the gym which has just been repainted and some new equipment purchased.

We hope that with the maintained support of the community the Centre will continue to thrive, therefore we would appreciate and welcome new members to the committee that can help us to achieve its potential.

Rebecca Myers
Secretary

Management Committees' Report for the Year Ended 30 April 2023

Treasurer's Report

For the year 2022-23 Coniston Sports & Social Centre reported a loss of (£15,076), there were a number of factors that contributed to this which are detailed below, reducing total charity funds to £24,136.

Cash in hand and bank balances as at 30th April 2023 were £19,093. We continue to aim to carry a minimum reserve of £10,000.

Total income for the year £173,391. Income from the bar & food being the largest source of income at £124,543, camping £23,826, gym £6,503 the balance made up of donations, grants and community activities.

Total expenditure for the year £188,467.

Staff payroll costs of £76,168 an increase vs 2021/22 of £20,872, partly driven by the increase in activity, but also by resource required to resolve historical reporting issues and high levels of accrued annual leave.

The staffing structure of the Centre was reviewed in March 23 with a slimmed down more flexible structure in place from April 23, all staff have signed job descriptions and contracts. A new Centre Manager appointed in April 23, following the resignation of the previous Centre Manager in January 23.

Bar & food margin increased in the year to 56% from 44% in the previous year.

Costs relating to entertainment and TV sports subscriptions increased by £4,643, one of the TV sports subscriptions is to be cancelled when up for renewal. The Entertainment sub-committee are reviewing in advance all bookings to ensure value for money is achieved.

Total site maintenance costs of £17,125 an increase vs 2021/22 of £8,670, largely driven by issues with the septic tank, emptying costs of £2,050 and repair of £2,512. Waste collection rates have risen, costing an additional £1,154.

The Centre has benefitted from fixed price utility contracts, so no increase seen within the year.

Contributions to the Football Club for replacement kit of £763 and replacement tennis net costs of £405 split 50/50 with the Tennis Club.

Fixed asset equipment added in the year £500 for donated gym rowing machine and £1,250 for replacement dishwasher.

We expect to continue reviewing and upgrading the site facilities as funds allow.

The bank mandate is in the process of being updated for the staff changes, we are currently waiting for Barclays Bank to action.

Review and documentation of all internal controls is under way and will be completed in 2023/24.

Charlotte Crisp FCCA
Treasurer

Management Committees' Report for the Year Ended 30 April 2023

Declaration

The trustees declare that they have approved the trustees' report at their meeting and signed on its behalf by:



Mr W Watson
Trustee

28/8/2023

Date

Independent Examiner's Report on the Financial Statements to the Trustees of Coniston Sports & Social Centre

I report to the trustees on my examination of the accounts of the above charity for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 and that an independent examination is appropriate.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Darren Little (Independent Examiner)

For and on behalf of

Saint & Co
Chartered Accountants & Statutory Auditors
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

29/08/2023 . Date

Statement of Financial Activities for the Year Ended 30 April 2023

(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2023	Total 2022
	Note	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	9,405			9,405	11,718
Charitable activities	2	159,713			159,713	123,066
Other trading activities	2	4,244			4,244	9,116
Investments	2	29			29	-
Other		-			-	-
Total		173,391	-	-	173,391	143,900
Expenditure on:						
Raising funds	3	7,268			7,268	2,544
Charitable activities	3	181,199			181,199	134,779
Other trading activities		-			-	-
Total		188,467	-	-	188,467	137,323
Net income / (expenditure) before investment gains/(losses)		(15,076)	-	-	(15,076)	6,577
Net gains/(losses) on investments		-			-	-
Net income / (expenditure)		(15,076)	-	-	(15,076)	6,577
Transfers between funds		-	-	-	-	-
Other recognised gains and (losses)						
Other gains/(losses)	7	-			-	-
Net movement in funds		(15,076)	-	-	(15,076)	6,577
Reconciliation of funds						
Total funds brought forward	11	39,212	-	-	39,212	32,635
Total funds carried forward	11	24,136	-	-	24,136	39,212

All of the charity's activities derive from continuing operations during the above financial periods.

Balance Sheet as at 30 April 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	7		10,276		6,813
Investments			-		-
			<u>10,276</u>		<u>6,813</u>
Current assets					
Stock		3,042		1,500	
Debtors	8	847		5,994	
Cash at bank and in hand		<u>19,093</u>		<u>27,759</u>	
		22,982		35,253	
Liabilities					
Creditors: Amount falling due within one year	9	(9,122)		(2,854)	
Net current assets			<u>13,860</u>		<u>32,399</u>
Total assets less current liabilities			24,136		39,212
Creditors: Amount falling due after one year			-		-
Total net assets less current liabilities			<u>24,136</u>		<u>39,212</u>
Funds of the academy trust:					
Unrestricted funds			24,136		39,212
Restricted funds			-		-
Endowment funds			-		-
Total funds	10		<u>24,136</u>		<u>39,212</u>

Coniston Sports & Social Centre Management Committee's Certificate
Year Ended 30 April 2023

We certify that the books, vouchers and information produced to Saint & Co, from which the attached accounts have been prepared, contain a full and correct record of the charity's transactions to the best of our knowledge and belief.

The financial statements were approved by the trustees, and authorised for issue and signed on their behalf by:



Mr W Watson
Trustee



Charlotte Crisp
Treasurer

28/08/2023
Date

Notes to the Financial Statements for the Year Ended 30 April 2023

1. Statement of Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

General Information

Coniston Sports and Social Centre is an unincorporated charity in the United Kingdom. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are to provide facilities for recreation and other leisure time of people, who have need of such facilities, by reason of their youth, age, infirmity or disability, financial hardship or social and economic circumstances.

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Financial Statements

The accounts comprise two primary statements supported by notes. These statements are:

- **Statement of Financial Activities:** This statement discloses all capital and income resources and expenditure and contains a reconciliation of all movements of the charity's funds. The figures are analysed between general and restricted funds.
- **Balance Sheet** – This summarises the assets that are used by the charity to achieve its objectives.

These accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.

Going Concern

The trustees do not believe that there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

All incoming resources are included in the Statement of Financial Activity when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants receivable are credited to income upon entitlement.

Notes to the Financial Statements for the Year Ended 30 April 2023

1. Statement of Accounting Policies (Continued)

Expenses

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

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

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

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost (in the case of donated assets the fair value at the date of acquisition) including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Fixtures, Fittings and Equipment	10% per annum, reducing balance
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Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

1. Statement of Accounting Policies (Continued)

Fund Accounting

The charity's accounts are divided into legally distinct categories which are defined as follows:

- **Unrestricted or General funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

- **Designated funds**

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

- **Restricted funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

2. Analysis of income

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2023	Total 2022
Donations and legacies:					
Grants and donations	9,405	-	-	9,405	3,671
Government Grants	-	-	-	-	8,000
Membership subscriptions	-	-	-	-	47
	<u>9,405</u>	<u>-</u>	<u>-</u>	<u>9,405</u>	<u>11,718</u>
<i>Previous year total</i>	<u>11,718</u>	<u>-</u>	<u>-</u>	<u>11,718</u>	
Charitable activities:					
Bar & Food Takings	124,543	-	-	124,543	81,049
Gym Memberships	6,503	-	-	6,503	5,541
Other activities income	125	-	-	125	20
Lettings	133	-	-	133	4,672
Young at Heart	1,059	-	-	1,059	1,060
Car Park	3,524	-	-	3,524	730
Camping	23,826	-	-	23,826	29,994
	<u>159,713</u>	<u>-</u>	<u>-</u>	<u>159,713</u>	<u>123,066</u>
<i>Previous year total</i>	<u>123,066</u>	<u>-</u>	<u>-</u>	<u>123,066</u>	
Other trading activities:					
Fundraising: fireworks	-	-	-	-	-
Event income	169	-	-	169	-
Other	4,075	-	-	4,075	9,116
	<u>4,244</u>	<u>-</u>	<u>-</u>	<u>4,244</u>	<u>9,116</u>
<i>Previous year total</i>	<u>9,116</u>	<u>-</u>	<u>-</u>	<u>9,116</u>	
Income from investments:					
Interest income	29	-	-	29	-
Other	-	-	-	-	-
	<u>29</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>-</u>
<i>Previous year total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

3. Expenditure

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2023	Total 2022
Expenditure on raising funds:					
Fireworks	1,000	-	-	1,000	1,863
Event expenditure	6,268	-	-	6,268	474
Advertising	-	-	-	-	207
	<u>7,268</u>	<u>-</u>	<u>-</u>	<u>7,268</u>	<u>2,544</u>
<i>Previous year total</i>	<u>2,544</u>	<u>-</u>	<u>-</u>	<u>2,544</u>	
Expenditure on charitable activities:					
Bar purchases and consumables	54,499	-	-	54,499	45,198
Wages and salaries	76,168	-	-	76,168	55,296
Entertainment, TV and licences	7,856	-	-	7,856	3,213
Young at Heart expenditure	88	-	-	88	-
Gym expenditure	258	-	-	258	819
Carpark expenditure	-	-	-	-	-
Other activities expenditure	763	-	-	763	176
Other repairs and renewals	17,125	-	-	17,125	8,670
Waste collection	4,428	-	-	4,428	3,274
Light, heat and power, water	8,705	-	-	8,705	9,577
Insurance	2,949	-	-	2,949	2,664
Rates	-	-	-	-	42
Telephone	1,046	-	-	1,046	944
Printing, postage and stationery	938	-	-	938	15
Volunteers travel expenses	-	-	-	-	-
Bank charges and interest	2,556	-	-	2,556	1,902
Accountancy	1,750	-	-	1,750	640
Depreciation	1,142	-	-	1,142	757
Sundries	928	-	-	928	1,592
	<u>181,199</u>	<u>-</u>	<u>-</u>	<u>181,199</u>	<u>134,779</u>
<i>Previous year total</i>	<u>134,779</u>	<u>-</u>	<u>-</u>	<u>134,779</u>	

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

4. Fees for examination of the accounts	Total 2023	Total 2022
Independent examiner's fees	1,750	750
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	(110)
	<u>1,750</u>	<u>640</u>

5. Staff costs	Total 2023	Total 2022
The total staff costs and employee benefits for the reporting period are analysed as follows:		
Wages and salaries	75,285	54,423
Employers' national insurance	-	244
Employer pension contributions	883	629
	<u>76,168</u>	<u>55,296</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

The average number of staff for the year was:		2023	2022
Full time		2	1
Part time		6	6
		<u>8</u>	<u>7</u>

6. Trustee remuneration and expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

Where applicable, trustees receive reimbursement of reasonable out of pocket expenses approved by the Committee and incurred in the performance of their duties. The amount spent in the year was £nil (2022: £nil).

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

7. Tangible Fixed Assets

	Freehold Land & Buildings £	Motor Vehicles £	Furniture Fittings & Equipment £	ICT Equipment £	Total £
Cost					
As at 01 May 2022	-	-	13,795	-	13,795
Additions	-	-	4,605	-	4,605
Disposals	-	-	-	-	-
As at 30 April 2023	-	-	18,400	-	18,400
Depreciation					
As at 01 May 2022	-	-	6,982	-	6,982
Charge in year	-	-	1,142	-	1,142
Disposals	-	-	-	-	-
As at 30 April 2023	-	-	8,124	-	8,124
Net book values					
As at 30 April 2023	-	-	10,276	-	10,276
As at 01 May 2022	-	-	6,813	-	6,813

Building

Coniston Sports & Social Centre had in previous years expended £530,467 on the Sports & Social Centre building which was funded entirely by grants and donations. The Land on which the building is sited is owned by Coniston AFC and the charity pays a peppercorn lease of £1 per annum. The lease is due to run to February 2027.

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

8. Debtors	2023	2022
	£	£
Trade debtors	82	(42)
Prepayments	765	710
Accrued income	-	-
VAT repayable	-	2,861
Other debtors	-	2,465
	<u>847</u>	<u>5,994</u>

9. Creditors: Amounts Falling due Within One Year	2023	2022
	£	£
Trade creditors	2,439	495
Taxation and social security creditors	(1,593)	(72)
Other creditors	389	181
VAT payable	4,027	-
Accruals and deferred income	1,000	2,250
Deferred income	2,860	-
	<u>9,122</u>	<u>2,854</u>

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

10. Funds

	Balance at 01-Jul 2022 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 30-Jun 2023 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
General funds	39,212	173,391	(188,467)	-	24,136
Total Unrestricted Funds	<u>39,212</u>	<u>173,391</u>	<u>(188,467)</u>	<u>-</u>	<u>24,136</u>
Total Funds	<u>39,212</u>	<u>173,391</u>	<u>(188,467)</u>	<u>-</u>	<u>24,136</u>

The specific purposes for which the funds are to be applied are as follows:

General Funds

Funds are to be available to provide a productive return over time in support of the charity's aims.

Comparative information in respect of the preceeding period is as follows:

	Balance at 01-Jul 2021 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 30-Jun 2022 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
General funds	32,635	143,900	(137,323)	-	39,212
Total Unrestricted Funds	<u>32,635</u>	<u>143,900</u>	<u>(137,323)</u>	<u>-</u>	<u>39,212</u>
Total Funds	<u>32,635</u>	<u>143,900</u>	<u>(137,323)</u>	<u>-</u>	<u>39,212</u>

Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

11. Analysis of Net Assets Between Funds

Fund balances at 30 April 2023 are represented by:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	10,276	-	-	10,276
Investments	-	-	-	-
Current assets	22,982	-	-	22,982
Current liabilities	(9,122)	-	-	(9,122)
Non-current liabilities	-	-	-	-
Total Net Assets	24,136	-	-	24,136

Comparative information in respect of the preceeding period is as follows:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	6,813	-	-	6,813
Investments	-	-	-	-
Current assets	35,253	-	-	35,253
Current liabilities	(2,854)	-	-	(2,854)
Non-current liabilities	-	-	-	-
Total Net Assets	39,212	-	-	39,212

12. Related party transactions

There were no related party transactions in the year