

The Yorebridge Sports Development Association Ltd
Financial Statements
Year Ended 31st March 2022

Charity registration number: 1126795
Company registration number: 05493687

The Yorebridge Sports Development Association Ltd
Financial Statements
Year Ended 31st March 2022

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The Yorebridge Sports Development Association Ltd

Trustees' Annual Report (Including Directors Report)

Year Ended 31st March 2022

Charity registration number 1126795

Company registration number 05493687

Trustee Directors
Mr H A Kirkbride
Mrs Y Peacock
Mrs K E Civil
Mrs R V Hurn
Mrs S Stokes
Mrs R Dechezeaux
Mr P J Miller

Chairperson Mrs R V Hurn

Secretary Mr P J Miller

Registered office
The Wensleydale Centre
Yorebridge
Askrigg
Leyburn
North Yorkshire
DL8 3BJ

Independent examiners
Yorkshire Dales Accountancy
2 Chapel Street
Hawes
North Yorkshire
DL8 3QG

The Yorebridge Sports Development Association Ltd

Trustees' Annual Report (Including Directors Report)

Year Ended 31st March 2022

The trustees present their report and the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees directors who have served during the year and since the year end were as follows:

Mr H A Kirkbride
Mrs Y Peacock
Mrs K E Civil
Mrs R V Hurn
Mrs S Stokes
Mrs R Dechezeaux
Mr P J Miller

Objectives and activities

The principal objectives and operations of the charity are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals who have need to such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the objective of improving their conditions of life

Public benefit statement

The trustees have had regard to the Charity Commission guidance on public benefit.

The charity provides gym facilities at The Wensleydale Centre, Askrigg and arranges associated activities. It is through the provision of these that the charity delivers a public benefit.

Achievements and performance

We feel we have emerged strongly from the challenges of the global pandemic.

During that time we reconfigured the gym areas and rooms to ensure maximum social distancing, which resulted in a more effective use of space and equipment and enabled gym members to have a better gym experience. This, along with the purchase of some new equipment, has drawn in more members including more younger members who we were keen to encourage attending the gym.

Our charity is grateful for a substantial donation received through Charities Aid Foundation. This has given us a great sense of financial security.

The refurbishment work on the MUGA was completed thanks to a grant mainly from the Football Foundation. This is now well used by local primary school children, local football teams, tennis players and other groups and individuals.

The Yorebridge Sports Development Association Ltd

Trustees' Annual Report (Including Directors Report)

Year Ended 31st March 2022

One of the unexpected benefits of the lockdown period was the development of online zoom fitness classes, successfully developed by Kirsten Civil our instructor. These classes continue post-covid. This extends our reach and membership to as far afield as Scotland, Bristol, Cumbria and even abroad. We are also successfully running French Conversation classes in the same way.

Financial review (including reserves policy)

Income from the gym has increased from £13,839 in 2021 to £29,041 in 2022, an increase of £15,202. The 2021 year had of course been affected by the Coronavirus pandemic.

The charity received financial coronavirus support from Richmondshire District Council totalling £18,096 (2021: £38,862) and also made claims under the Coronavirus Job Retention Scheme amounting to £370 (2021: £3,263).

The Trustees are satisfied with the financial position at the year end date, and the charity's reserves are in a healthy position as a result of the CAF donation.

The Trustees are continually reviewing the charity's reserves and cash flow requirements. The Trustees consider it appropriate to hold minimum reserves to cover at least three months overheads, which is equivalent to around £6,000.

Plans for future periods

The charity will continue to provide gym facilities and associated activities. The charity will also continue to deliver course via zoom, which is a continuation of the alternative way of delivering classes put in place during the coronavirus pandemic.

Through the MUGA refurbishment we are expanding the range of outdoor activities we are able to provide and are welcoming more sports groups and teams. We are looking potentially to set up football leagues to encourage players from further afield.

We are also looking into the possibility of tennis coaching.

Structure, governance and management

The charity is governed by its memorandum and articles of association, incorporated on 16 September 2008, in England & Wales and is a company Limited by Guarantee

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

Where there is a requirement for an individual to be appointed as a Trustee, suitable people are identified by the existing Trustees and are then invited to take up the role.

The Trustees are responsible for reviewing and identifying risks that the charity faces to enable them to protect the assets of the charity.

Trustees' responsibilities

The Trustees (who are also directors of The Yorebridge Sports Development Association Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report [(including the Strategic Report)] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Yorebridge Sports Development Association Ltd

Trustees' Annual Report (Including Directors Report)

Year Ended 31st March 2022

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Trustees consider that they have complied with the duty in Section 17 (5) of the 2011 Charities Act to have due regard to guidance issued on public benefit.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities.

On behalf of the trustees

.....

Mrs R V Hurn, Trustee Director
Chairperson

Date:.....18.12.22

The Yorebridge Sports Development Association Ltd

Independent Examiner's Report to the Trustees of The Yorebridge Sports Development Association Ltd

Year Ended 31st March 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 4 to 17.

Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

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.

Signed: 

Mr M A Fleming FCA
ICAEW

Yorkshires Dales Accountancy, 2 Chapel Street, Hawes, North Yorkshire, DL8 3QG

Date **19th December 2022**

The Yorebridge Sports Development Association Ltd

Statement of Financial Activities (Including Income & expenditure Account)

Year Ended 31st March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Income and endowments from:					
Donations & grants	2	113,390	2,822	116,212	89,071
Charitable activities	3	29,041	-	29,041	13,839
Other	4	521	-	521	280
Total income and endowments		142,952	2,822	145,774	103,190
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	82,382	11,567	93,949	28,650
Administrative costs	6	14,746	966	15,712	42,814
Total expenditure		97,128	12,533	109,661	71,464
Net income / (expenditure)		45,824	(9,711)	36,113	31,726
Transfers between funds		-	-	-	-
Other recognised gains / (losses):		-	-	-	-
Net movement in funds	17	45,824	(9,711)	36,113	31,726
Reconciliation of funds:					
Total funds brought forward	17	34,361	71,369	105,730	74,004
Total funds carried forward	17	£80,185	£61,658	£141,843	£105,730

All income and expenditure items derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The Yorebridge Sports Development Association Ltd

Balance Sheet

Year Ended 31st March 2022

	Note	2022	2021
Fixed assets			
Tangible assets	11	54,378	64,169
		<u>54,378</u>	<u>64,169</u>
Current assets			
Stocks	12	450	220
Debtors	13	1,958	1,875
Cash at bank and in hand		89,398	45,410
		<u>91,806</u>	<u>47,505</u>
Liabilities			
Creditors: amounts falling due within one year	14	(4,341)	(5,944)
		<u>87,465</u>	<u>41,561</u>
Net current assets			
		<u>141,843</u>	<u>105,730</u>
Total assets less current liabilities			
		-	-
Provisions & Creditors due after one year			
		<u>£141,843</u>	<u>£105,730</u>
Net assets			
Charity Funds			
Restricted funds	17	61,658	71,369
Unrestricted funds	17	80,185	34,361
		<u>£141,843</u>	<u>£105,730</u>
Total charity funds / (deficit)	17		

In preparing these financial statements:

- For the financial year ended 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating small companies; and
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Board on.....18.12.22

Signed on behalf of the board of trustees

.....

 Mrs R V Hurn, Trustee
 Chairperson

The notes on pages 10 to 17 form part of these financial statements.
 Company registration number: 05493687

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

The Yorebridge Sports Development Association Ltd is a Charitable Company registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals who have need to such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the objective of improving their conditions of life

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

Income from charitable activities includes income earned from gym and recreational activities.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes sundry items which do not fall into the above categories of income.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	Over the remaining term of the lease
Plant and machinery	25% reducing balance
Fixtures and fittings	25% reducing balance

(f) Stocks

Stocks are stated at the lower of cost and net realisable value.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

(i) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors. Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations & grants

	2022 £	2021 £
Grants	46,538	85,613
Donations	69,562	3,437
Fundraising	112	21
	<u>£116,212</u>	<u>£89,071</u>

Income from donations was £69,562 (2021 - £3,437) all of which was attributable to unrestricted funds. Included within here is donation amounting to £69,439 from the Charities Aid Foundation.

£18,096 (2021 - £38,862) of government grants were received from Richmondshire District Council in the form of coronavirus support grants. No contingencies or restrictions were attached to these grants. Additionally, the charity received £370 (2021 £3,263) of support under the Coronavirus Job Retention Scheme.

The other main grant received during the year was £25,000 from the Football Foundation to contribute towards the resurfacing of the MUGA.

3 Income from charitable activities

	2022 £	2021 £
Gym membership	19,917	10,116
Activity sessions	4,884	3,484
Facility hire	4,240	239
	<u>29,041</u>	<u>13,839</u>

Income from charitable activities was attributable to unrestricted funds.

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

4 Other income

	2022 £	2021 £
Sale of fitness bands & equipment	153	31
Other	368	249
	<u>£521</u>	<u>£280</u>

Other income was all attributable to unrestricted funds.

5 Costs of charitable activities

	<i>note</i>	Unrestricted £	Restricted £	2022 £	2021 £
Wages & salaries	(10)	9,832	320	10,152	9,301
Coaching & tutor costs		960	-	960	1,117
Hire of equipment		-	-	-	1,736
Rent & rates		629	-	629	462
Light & heat		3,098	-	3,098	1,147
Repairs		62,892	681	63,573	2,022
Insurance		1,031	-	1,031	921
Bank charges		58	-	58	36
Depreciation		3,946	10,556	14,502	11,908
Profit on disposal		(64)	10	(54)	-
		<u>82,382</u>	<u>11,567</u>	<u>93,949</u>	<u>28,650</u>

6 Administrative costs

	Unrestricted £	Restricted £	2022 £	2021 £
Office equipment hire	24	-	24	211
Printing, postage & stationery	126	-	126	163
Advertising	424	966	1,390	75
Communication & engagement	-	-	-	1,672
Phone & broadband	603	-	603	539
Bookkeeping & administration	11,055	-	11,055	7,351
Accountancy	1,790	-	1,790	809
Consultancy	-	-	-	31,628
Legal & professional	373	-	373	-
Sundry	31	-	31	18
Subscriptions	320	-	320	348
	<u>14,746</u>	<u>966</u>	<u>15,712</u>	<u>42,814</u>

7 Net income / (expenditure) for the year

Net income / (expenditure) is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>14,502</u>	<u>11,908</u>

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

8 Independent examiners remuneration

The accountancy charges amounts to two years of independent examination fees of £700 (2021 - £350) and other services including payroll & accounts preparation of £1090 (2021 - £459).

9 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil) for their role as a trustee, the duties of which are carried out on a voluntary basis. The trustees did not have any expenses reimbursed during the year (2021: Nil).

One trustee, Mrs K E Civil works as an instructor on an employee basis, and for this receives a salary. Gross pay during the year amounted to £9,991 (2021: £9,198).

10 Staff costs and employee benefits

The charity employs one part time member of staff, an additional part time member of staff was employed in March 2022. There were no employees who received total employee benefits of more than £60,000. The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Wages and salaries	10,039	9,198
Social security	-	-
Defined contribution pension costs (auto enrolment)	113	103
	<u>10,152</u>	<u>9,301</u>

11 Tangible fixed assets

	Leasehold Land and buildings £	Plant and machinery £	Total £
Cost or valuation:			
At 1 st April 2021	212,527	29,841	242,368
Additions	-	4,758	4,758
Disposals	-	(1,956)	(1,956)
At 31 st March 2022	<u>212,527</u>	<u>32,643</u>	<u>245,170</u>
Depreciation:			
At 1 st April 2021	157,884	20,315	178,199
Charge for the year	11,053	3,449	14,502
Impairment	-	-	-
Eliminated on disposals	-	(1,909)	(1,909)
At 31 st March 2022	<u>168,937</u>	<u>21,855</u>	<u>190,792</u>
Net book value:			
At 31 March 2022	<u>43,590</u>	<u>10,788</u>	<u>54,378</u>
At 31 st March 2021	<u>54,643</u>	<u>9,526</u>	<u>64,169</u>

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

12 Stocks

	2022 £	2021 £
Heating Oil	325	175
Gym consumables	110	25
Other	15	20
	<u>450</u>	<u>220</u>

13 Debtors

	2022 £	2021 £
Trade debtors	798	643
Prepayments and accrued income	1,160	1,232
	<u>1,958</u>	<u>1,875</u>

14 Creditors: amounts falling due within one year

	note	2022 £	2021 £
Bank loans and overdrafts		-	-
Trade creditors		1,264	1,949
Payments on account		1,015	825
PAYE and social security		-	440
Accruals		862	1,530
Deferred income	(16)	1,200	1,200
		<u>4,341</u>	<u>5,944</u>

15 Leases

a) Equipment leases

The charity has no active equipment leases at the year end date.

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

15 Leases continued

Total future minimum equipment lease payments due are as follows:

	2022 £	2021 £
Not later than one year	-	44
Later than one and not later than five years	-	-
	<hr/> -	<hr/> 44
	<hr/>	<hr/>

b) Property lease

The charity operates from property which is subject to a full repairing lease. The charity pays a peppercorn rent of £20 per year.

The existing lease expires on 30th June 2027.

16 Deferred grant income

	Under 1 year £	Over 1 year £	Total £
At 1 st April 2021	1,200	-	1,200
Additions during the year	-	-	-
Amounts released to income	-	-	-
At 31 st March 2022	<hr/> 1,200	<hr/> -	<hr/> 1,200

Grant income has been deferred, being a capital grant towards MUGA lighting improvements which has not yet been spent.

17 Fund reconciliation

Unrestricted funds

	Balance at 2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2022 £
Unrestricted	34,361	142,952	97,128	-	-	£80,185

The Yorebridge Sports Development Association Ltd

Notes to the Financial Statements

Year Ended 31st March 2022

17 Funds reconciliation continued

Restricted funds

	Balance at 2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2022 £
MUGA fund	63,458	-	9,603	-	-	53,855
Equipment fund	7,911	584	963	-	-	7,532
Re-start Activities	-	1,272	1,001	-	-	271
Marketing Grant	-	966	966	-	-	-
	71,369	2,822	12,533	-	-	61,658

Fund descriptions

a) Unrestricted funds

Unrestricted funds 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.

b) Restricted funds

Restricted MUGA fund

The restricted MUGA fund relates the initial build and development of the MUGA. The grant is being released over the term of the lease.

Restricted Equipment fund

The restricted Equipment fund represents grants received for gym equipment which is being released over the life of the asset or when grant conditions are met, depending on the circumstances of each grant.

Restricted Re-start Activities

The restricted re-start activities related to local authority grants which were received to re-start soft play and the strong and steady group after COVID. The grants are for equipment, instructor fees and the general running costs of the groups.

Marketing Grant

The marketing grant relates to a Richmondshire District Council Grant received for marketing, this was spent during the year on photography and re-branding to enhance the already existing website.

18 Related party transactions

There are no related party transactions during the period (2021: £ nil).