OSCA FOUNDATION LTD

England & Wales · Charity number 1140246

Details

Other names	OSCARENA
Status	Registered
Legal form	Charitable company
Company number	07362562
Registered	2011-02-07
Register	View on the Charity Commission register

Contact

Address	Forest Cottage Community Centre Cousin Lane Halifax West Yorkshire HX2 8AD
Phone	01422258350
Email	btr1619@gmail.com
Website	www.oscarena.co.uk

Activities

Objects: "TO FURTHER OR BENEFIT THE RESIDENTS OF CALDERDALE, OVENDEN AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCEEDUCATION, PRESERVE AND PROTECT GOOD HEALTH AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS

Activities: To benefit the residents of Calderdale in particular the areas of Ovenden and surrounding neighbourhood but not exclusively in an effort to advance education preserve and protect good health and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the lives for the residents

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** CALDERDALE, OVENDEN
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£122,322	£120,283	-	-
2024-09-30	£103,391	£96,866	-	-
2023-09-30	£94,938	£92,518	-	-
2022-09-30	£89,077	£62,356	-	-
2021-09-30	£605,632	£600,791	£928,956	0
2020-09-30	£105,841	£40,434	-	-

Trustees

Name	Role	Appointed
Amy Joanne Lynn Waite		2025-12-19
JOHN ADRIAN FISHER		2016-05-27
STEPHEN WILLIAM SMITH		

OSCA FOUNDATION LTD

England & Wales - Charity number 1140246

Accounts

A Company limited by guarantee, number 07362562

Registered charity number 1140246

OSCA FOUNDATION LTD

Annual Report and Financial Statements

For the year ended

30 September 2025

Adam & Co Financial Management LLP
Independent Examiner
First Floor, 1 Edmund Street
Bradford, West Yorkshire
BD5 0BH
Tel: 01274 744877

OSCA FOUNDATION LTD
Report and accounts

Contents

OSCA FOUNDATION LTD
Report of the Trustees for the year ended 30 September 2025

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 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities, issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
07362562 (England and Wales)

Registered Charity number
1140246

Registered office
Forest Cottage
Cousin Lane
Halifax
HX2 8AD

Trustees/Directors
John Adrian Fisher
Stephen William Smith

Amy Joanne Lynn Waite was appointed a Trustee/Director on 19 December 2025.

Independent examiner
Adam & Co Financial Management LLP
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

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.

Recruitment and appointment of new trustees
To become a trustee of the charity, you must be approved at a general meeting by the members, by the passing of an ordinary resolution and no person can become a trustee of the company unless they are approved by the existing directors.

The liability of each member in the event of winding up is limited to £1.

As set out in the Articles of Association, there shall always be a minimum of three director/trustees and there is no maximum number. The charity is managed and overseen by the director/trustees. We are actively trying to recruit more trustees, but have had no success to date.

Induction and training of new trustees
The policy for inducting and training for trustees has been reviewed and there is a training plan in place.

Organisational structure
The trustees make decisions regarding strategic matters and all expenditure. Day to day decisions are made by the new Centre Manager, Lynn Sharp, who was employed in June 2025 with the support of Calderdale Council for the first 12 months. Her role centres on providing a safe, welcoming and inclusive environment for

Organisational structure (continued)

all users. Further duties include managing room and facility bookings, coordinating events and activities, supporting community groups and residents, whilst maintaining high standards across the venue. Wider duties include developing partnerships and seeking funding to improve service and facilities, promoting the Centre and increase engagement through publicity and community outreach, handling enquiries, invoicing and communications with stakeholders.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to benefit the residents of Calderdale, in particular the areas of Ovenden and its surrounding neighbourhood, but not exclusively, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together, along with the local authority, voluntary and other organisations in a common effort to advance education, preserve and protect good health and to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving the lives of the residents.

The strategies employed to achieve the charity's objectives are to advance:

Health and wellbeing - making and impacting on health and lifestyle
Amateur sport and physical activity - increasing participation
Community development - engaging with the local community
Education and skills - performance at the highest level and developing skills in the community
Community facilities - venue for local community events

The Foundation partners -

Ovenden West Riding Football Club	Forest Cottage Dance Group
Calderdale Taekwondo	The Northern Partnership Group
Overgate Hospice	Calderdale National Autistic Society
Calderdale Gateway Club	The Foundation Partners
Victoria Dance Studio	Dance and Smile Disability dance group
Goldfish (Autism Sensory Group)	Walking netball/football
Newground Youth Activities	Gateway (Adult disability)
Darts League	Messy Play (Baby sensory)
Overnden Rugby League - juniors	

will deliver these strategies through their development plans.

Public benefit

The charity's aims, objectives and activities are to be renewed each year. In this review the charity plans to look at the activities undertaken in the previous year to ensure that the benefits have been brought to those groups the charity was set up to help. The review will also help to ensure that the activities remain focused on the stated aims and objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Report of the Trustees for the year ended 30 September 2025 (continued)
Charitable activities (continued)

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charitable Limited Company, OSCA Foundation Ltd was established in January 2011 as a new third sectc organisation based in North Halifax, Registered Charity - registered No: 1140246 and Company Limited by Guarantee registered - No: 7362562 (England and Wales). It is concerned with the charitable benefits for the residents of Calderdale, Ovenden and the local neighbourhood of North Halifax.

Since the launch of our Business Case - A Compelling Vision, in July 2011, our major milestone in the transfer of the land asset of the four fields site for community management by the charity has provided the springboard for the development. The 42 year lease (at a peppercorn rent) for the site, agreements, variations and community use agreement are all secured.

A 125 year lease was secured on Forest Cottage building - a community building owned by Calderdale Metropolitan Borough Council, which was transferred to OSCA as part of the Council's asset transfer programme-which included the extension of the 42 year lease on the four fields to 125 years.

In August 2020 the Foundation moved into a new and exciting phase of its development as a "first class community sports organisation" having secured grants from Sport England, Football Foundation. National Stadia Fund and Rugby World Cup 2021 Create Fund totalling in excess of £652,000, to develop the Forest Cottage community building.

The development of Forest Cottage started in September 2020 and was completed in July 2021. The completion coincided with the lifting of Covid restrictions and the use of the new facilities has increased since that date. With football and rugby being played on the site, the new facilities make the site unique in the area and this is giving us the opportunity to host events.

The take up of use of the Multi Use Games Area (MUGA) has accelerated with most evenings now fully booked. A number of slots are taken during the day for local groups, ranging from veteran walking football to use of the facilities by mental health groups. There is however still more capacity available for use of the MUGA.

The sports hall has been decorated and the floor refurbished. Calderdale Taekwondo use this regularly, along with keep fit, Zumba and retired ballroom dancers. The sports hall has been used for a number of events for the local community, such a birthday parties, Muslim bridegroom present giving, engagement parties and funerals and on alternate weekends, the site hosts a local car boot sale. Where required, the bar has been made available to extend the experience.

The Community and Youth Hub are being used by local groups for mothers and toddlers, first aid training, mental health support, a 13-18 year old youth group and an 8 to 12 year old youth group.

Much work has also been carried out on the playing fields, to improve the playing surface and experiences. This has been done using our tractor and grounds machinery provided by the Football Foundation. In addition, the main pitches have been verti-drained and sanded to try and correct some drainage issues.
Working with our partner, Ovenden West Riding Football Club, we have also secured 6 years' worth of funding to maintain and renovate 5 playing surfaces.

There is improved capacity across the whole site and there is an active plan to recruit volunteers and to market the facilities and the site.

Successful increase in use of facilities through improved promotion and targeted marketing resulting in higher booking levels for events and sports engagemennt.

Development of social media content to raise awareness of available facilities and services.

Report of the Trustees for the year ended 30 September 2025 (continued)
Charitable activities (continued)

Improved operational capacity by introducing efficient booking and invoicing systems ensuring better coordination of activities and events across the site.

Diversified use of community spaces through facility hire and event bookings contribute to increased revenue streams.

Improved customer satisfaction leading to repeat bookings and long-term community engagement.

Demonstrable growth in facility usage, increased visibility within the community, stronger engagement from local residents and groups leading to improved sustainability through higher occupancy and diversified activities

Fundraising activities
During the year we have continued to realise income resources from investment and other income as itemised on the Detailed Statement of Financial Activities on page 11.

FINANCIAL REVIEW
Reserves policy
The trustees plan to establish a level of reserves in the coming years which will allow the charity to operate and meet its objectives.

Principle funding sources
The principle sources of funding during the year were grants, room hire/rental income and use of the bar facilities.

Approved by order of the board of trustees on 19 June 2026 and signed on its behalf by:

....
J A Fisher - Trustee

OSCA FOUNDATION LTD
Independent Examiner's Report to the Trustees of OSCA Foundation Ltd

We report on the accounts for the year ended 30 September 2025, set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purpose of company law) are responsible for preparing the report and accounts in accordance with applicable law and regulations. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

examine the accounts under Section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 Act: and

to state whether particular matters have come to our attention

Basis of the independent examiner's report
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below

Independent examiner's statement
In connection with our examination, we can confirm that no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Adam & Co Financial Management LLP
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

Date 19 June v2026

OSCA FOUNDATION LTD
Schedule to the Statement of Financial Activities
For the year ended 30 September 2025

	Total Funds	Total Funds 30/09/2024
	£	£
INCOMING RESOURCES		
Incoming resources from generated funds		
Grant income	15,568	9,832
Investment income	58,503	50,799
Other income	- 4,848	236
Total Incoming Resources	69,223	60,867
RESOURCES EXPENDED		
Charitable activities		
General charitable activities	64,808	52,227
Governance costs	2,376	2,115
Total resources expended	67,184	54,342
NET INCOME FOR THE YEAR	2,039	6,525
RECONCILIATION OF ASSETS		
As previously reported	964,622	958,097
TOTAL ASSETS CARRIED FORWARD	966,661	964,622

OSCA FOUNDATION LTD
Balance sheet
For the year ended 30 September 2025

	Notes	Total funds £	Total 30/09/2024 £
Fixed Assets			
Tangible assets	6	202,170	216,584
Development of Forest Cottage and grounds	7	676,232	676,232
		878,402	892,816
Current assets			
Debtors and prepayments	8	11,100	12,427
Cash at bank and in hand		89,210	65,424
Bar stock		3,054	2,500
Total current assets		103,364	80,351
Creditors			
Trade creditors and accruals		12,555	2,595
Bounce back loan		2,550	5,950
Total current liabilities		15,105	8,545
Net current assets		88,259	71,806
Total assets less current liabilities		966,661	964,622
Funds			
General fund		834,227	832,188
Revaluation reserve		132,434	132,434
		966,661	964,622

The charitable company is entitled to exemption from the audit under section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with section 476 of the Act.

The trustees acknowledges 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 of
The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board of trustees on 19 June 2026 and were signed on its behalf by:

J A Fisher - Trustee

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Multi Use Games Area	Straight line over 15 years
Long leasehold	2% straight line
Plant and machinery	15% on reducing balance
Sports equipment	25% on reducing balance

No provision has been made in the year on the development of Forest Cottage and the grounds.

Taxation

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

Pension scheme

In the year under review, the company made no contributions to a Workplace Pension Scheme in accordance with Government legislation.

2 INVESTMENT INCOME

	30/09/2025	30/09/2024
	£	£
Rental income	57,458	49,014
Interest receivable - trading	1,045	1,785
	58,503	50,799

3 NET INCOMING/(OUTGOING RESOURCES

Net resources are stated after charging

	30/09/2025	30/09/2024
	£	£
Depreciation - owned assets	14,414	14,505

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2025, nor in the year ended 30 September 2024.

Notes to the Financial Statements for the year ended 30 September 2025 (continued)

5 STAFF COSTS

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

	30/09/2025	30/09/2024
Charitable activities	1	-

6 TANGIBLE FIXED ASSETS

	Multi Use Games Area £	Long Leasehold £	Plant and machinery £	Fixtures & fittings	Sports equipment £	Total £
COST OR VALUATION						
At 1 October 2024	137,204	238,276	5,595	2,365	2,160	385,600
Additions	-	-	-	-	-	-
At 30 September 2025	137,204	238,276	5,595	2,365	2,160	385,600
DEPRECIATION						
At 1 October 2024	109,764	52,421	3,808	944	2,079	169,016
Charge for the year	9,147	4,766	268	213	20	14,414
At 30 September 2025	118,911	57,187	4,076	1,157	2,099	183,430
NET BOOK VALUE						
At 30 September 2024	27,440	185,855	1,787	1,421	81	216,584
At 30 September 2025	18,293	181,089	1,519	1,208	61	202,170

The leasehold land has charges held by The English Sports Council - see note 9.

7 FOREST COTTAGE DEVELOPMENT

COST OR VALUATION	
At 1 October 2024	676,232
Additions	-
At 30 September 2025	676,232
DEPRECIATION	
At 1 October 2024	-
Charge for the year	-
At 30 September 2025	-
NET BOOK VALUE	
At 30 September 2024	676,232
At 30 September 2025	676,232

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/09/2025 £	30/09/2024 £
Trade debtors	293	11,096
VAT recoverable	1,475	1,331
Accrued income	9,332	-
	11,100	12,427

Notes to the Financial Statements for the year ended 30 September 2025 (continued)

9 CONTINGENT LIABILITIES

The English Sports Council hold a legal charge over leasehold land dated 24 August 2018 on the northern side of Cousin Lane which states that the grants awarded to the charity totalling £59,258 would become repayable should the site be no longer used for sporting purposes.

The Football Foundation hold a legal charge over the leasehold property known as Forest Cottage dated 24 August 2021 which states that the grants awarded to the charity totalling £495,202 would become repayable should the site be no longer used for sporting purposes.

10 RELATED PARTY DISCLOSURERS

Ovenden Sports & Community Arena CIC - a Community Interest Company, with common trustees/directors.

11 ULTIMATE CONTROLLING PARTY

The company is controlled by the board of Trustees/Directors.

12 SHARE CAPITAL

The charity is a company limited by guarantee and as such has no share capital.

The liability of its members is limited to £1.

OSCA FOUNDATION LTD
Detailed Statement of Financial Activities
for the year ended 30 September 2025

INCOMING RESOURCES

		2025		2024
Grant Income				
North Halifax Community Forum		-		500
Calderdale Council employment grant		6,236		-
Football Foundation		9,332		9,332
		15,568		9,832
Investment income				
Rental income		57,458		49,014
Interest receivable		1,045		1,785
		58,503		50,799
Other income				
Donations		-		-
Bar takings	48,251		42,760	
Less bar stock and costs	30,948		26,629	
Less wages	18,201		10,790	
Less light and heat	3,950		5,105	
Less entertainment	-	- 4,848	-	236
		- 4,848		236
Total Incoming resources		**69,223**		**60,867**
RESOURCES EXPENDED				
Adminstration wages		3,326		-
Broadband and telephone		655		572
Bank charges and interest		112		101
Cleaning and sundry materials		5,318		955
Computer and software expenses		458		152
Depreciation of tangible fixed assets		14,414		14,505
Equipment hire		112		289
Fire protection		1,321		938
General repairs and renewals		3,564		2,764
Ground maintenance and building repairs		10,203		10,862
Incidental expenses		1,253		432
Insurance		7,378		5,522
Light and heat		9,869		12,761
Rates and water		5,840		1,738
Security protection		70		244
Stationery, printing and postage		290		-
Subscriptions and donations		8		-
Travel costs		617		392
		64,808		**52,227**
Governance Costs				
Accountancy and bookkeeping		2,294		2,045
Legal fees		82		70
		2,376		**2,115**
Total resources expended		**67,184**		54,342
Net income		**2,039**		**6,525**

Accounts

A Company limited by guarantee, number 07362562

Registered charity number 1140246

OSCA FOUNDATION LTD

Annual Report and Financial Statements

For the year ended

30 September 2024

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OSCA FOUNDATION LTD
Report and accounts

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Trustees/Directors
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S W Smith

Independent examiner
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The policy for inducting and training for trustees has been reviewed and there is a training plan in place.

Organisational structure
The trustees make decisions regarding strategic matters and all expenditure. Day to day decisions are made by the Board members of the company. The day to day decisions of its asset locked community interest company will be made through its management and appointed staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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Education and skills - performance at the highest level and developing skills in the community
Community facilities - venue for local community events

The Foundation partners - Ovenden West Riding Football Club, Forest Cottage Dance Group, Calderdale Taekwondo, The Northern Partnership Group, Overgate Hospice, Calderdale National Autistic Society, Calderdale Gateway Club, Halifax Panthers LDRL, Andy's Man Club and other users of the facility will deliver these strategies through their development plans.

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The charity's aims, objectives and activities are to be renewed each year. In this review the charity plans to look at the activities undertaken in the previous year to ensure that the benefits have been brought to those groups the charity was set up to help. The review will also help to ensure that the activities remain focused on the stated aims and objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

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Charitable activities (continued)

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Much work has also been carried out on the playing fields, to improve the playing surface and experiences. This has been done using our tractor and grounds machinery provided by the Football Foundation. In addition, the main pitches have been verti-drained and sanded to try and correct some drainage issues.
Working with our partner, Ovenden West Riding Football Club, we have also secured 6 years' worth of funding to maintain and renovate 5 playing surfaces.

During the year, a community event was held in in partnership with OnTrak. A further 150 bikes were recycled and re-homed.

There is more capacity across the whole site and there is an active plan to recruit volunteers and to market the facilities and the site.

Fundraising activities

During the year we have continued to realise income resources from investment and other income as itemised on the Detailed Statement of Financial Activities on page 11.

FINANCIAL REVIEW

Reserves policy

The trustees plan to establish a level of reserves in the coming years which will allow the charity to operate and meet its objectives.

Principle funding sources

The principle sources of funding during the year were grants, room hire/rental income and use of the bar facilities.

Approved by order of the board of trustees on 21 February 2025 and signed on its behalf by:

…………………………
J A Fisher - Trustee

OSCA FOUNDATION LTD
Independent Examiner's Report to the Trustees of OSCA Foundation Ltd

We report on the accounts for the year ended 30 September 2024, set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purpose of company law) are responsible for preparing the report and accounts in accordance with applicable law and regulations. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

examine the accounts under Section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 Act: and

to state whether particular matters have come to our attention

Basis of the independent examiner's report
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with our examination, we can confirm that no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Adam & Co Financial Management LLP
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

Date 21 February 2025

OSCA FOUNDATION LTD
Schedule to the Statement of Financial Activities
For the year ended 30 September 2024

	Total Funds £	Total Funds 30/09/2023 £
INCOMING RESOURCES		
Incoming resources from generated funds		
Grant income	9,832	-
Investment income	50,799	43,094
Other income	236	9,775
Total Incoming Resources	60,867	52,869
RESOURCES EXPENDED		
Charitable activities		
General charitable activities	52,227	48,599
Governance costs	2,115	1,850
Total resources expended	54,342	50,449
NET INCOME FOR THE YEAR	6,525	2,420
RECONCILIATION OF ASSETS		
As previously reported	958,097	955,677
TOTAL ASSETS CARRIED FORWARD	964,622	958,097

OSCA FOUNDATION LTD
Balance sheet
For the year ended 30 September 2024

	Notes	Total funds £	Total 30/09/2023 £
Fixed Assets			
Tangible assets	6	216,584	231,089
Development of Forest Cottage and grounds	7	676,232	676,232
		892,816	907,321
Current assets			
Debtors and prepayments	8	12,427	6,408
Cash at bank and in hand		65,424	57,139
Bar stock		2,500	-
Total current assets		80,351	63,547
Creditors			
Trade creditors and accruals		2,595	3,421
Bounce back loan		5,950	9,350
Total current liabilities		8,545	12,771
Net current assets		71,806	50,776
Total assets less current liabilities		964,622	958,097
Funds			
General fund		832,188	825,663
Revaluation reserve		132,434	132,434
		964,622	958,097

The charitable company is entitled to exemption from the audit under section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with section 476 of the Act.

The trustees acknowledges 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 of
The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board of trustees on 21 February 2025 and were signed on its behalf by:

J A Fisher - Trustee

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Multi Use Games Area	Straight line over 15 years
Long leasehold	2% straight line
Plant and machinery	15% on reducing balance
Sports equipment	25% on reducing balance

No provision has been made in the year on the development of Forest Cottage and the grounds.

Taxation

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

Pension scheme

In the year under review, the company made no contributions to a Workplace Pension Scheme in accordance with Government legislation.

2 INVESTMENT INCOME

	30/09/2024 £	30/09/2023 £
Rental income	49,014	41,325
Interest receivable - trading	1,785	1,769
	50,799	43,094

3 NET INCOMING/(OUTGOING RESOURCES

Net resources are stated after charging

	30/09/2024 £	30/09/2023 £
Depreciation - owned assets	14,505	14,515

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2024, nor in the year ended 30 September 2023.

5 **STAFF COSTS**

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

	30/09/2024	30/09/2023
Charitable activities	-	-

6 **TANGIBLE FIXED ASSETS**

	Multi Use Games Area £	Long Leasehold £	Plant and machinery £	Fixtures & fittings	Sports equipment £	Total £
COST OR VALUATION						
At 1 October 2023	137,204	238,276	5,595	2,365	2,160	385,600
Additions	-	-	-	-	-	-
At 30 September 2024	137,204	238,276	5,595	2,365	2,160	385,600
DEPRECIATION						
At 1 October 2023	100,617	47,656	3,493	693	2,052	154,511
Charge for the year	9,147	4,765	315	251	27	14,505
At 30 September 2024	109,764	52,421	3,808	944	2,079	169,016
NET BOOK VALUE						
At 30 September 2023	36,587	190,620	2,102	1,672	108	231,089
At 30 September 2024	27,440	185,855	1,787	1,421	81	216,584

The leasehold land has charges held by The English Sports Council - see note 9.

7 **FOREST COTTAGE DEVELOPMENT**

COST OR VALUATION	
At 1 October 2023	676,232
Additions	-
At 30 September 2024	676,232
DEPRECIATION	
At 1 October 2023	-
Charge for the year	-
At 30 September 2024	-
NET BOOK VALUE	
At 30 September 2023	676,232
At 30 September 2024	676,232

8 **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/09/2024 £	30/09/2023 £
Trade debtors	11,096	5,323
VAT recoverable	1,331	1,085
Insurance prepayment	-	-
	12,427	6,408

9 **CONTINGENT LIABILITIES**

The English Sports Council hold a legal charge over leasehold land dated 24 August 2018 on the northern side of Cousin Lane which states that the grants awarded to the charity totalling £59,258 would become repayable should the site be no longer used for sporting purposes.

The Football Foundation hold a legal charge over the leasehold property known as Forest Cottage dated 24 August 2021 which states that the grants awarded to the charity totalling £495,202 would become repayable should the site be no longer used for sporting purposes.

10 **RELATED PARTY DISCLOSURERS**

Ovenden Sports & Community Arena CIC - a Community Interest Company, with common trustees/directors.

11 **ULTIMATE CONTROLLING PARTY**

The company is controlled by the board of Trustees/Directors.

12 **SHARE CAPITAL**

The charity is a company limited by guarantee and as such has no share capital.

The liability of its members is limited to £1.

OSCA FOUNDATION LTD
Detailed Statement of Financial Activities
for the year ended 30 September 2024

INCOMING RESOURCES

		2024		2023
Grant Income				
North Halifax Community Forum		500		-
Football Foundation		9,332		-
		9,832		-
Investment income				
Rental income		49,014		41,325
Interest receivable		1,785		1,769
		50,799		43,094
Other income				
Donations		-		5,500
Bar takings	42,760		46,344	
Less bar stock and costs	26,629		28,663	
Less wages	10,790		8,173	
Less light and heat	5,105		4,333	
Less entertainment	-	236	900	4,275
		236		9,775
Total Incoming resources		**60,867**		**52,869**
RESOURCES EXPENDED				
Advertising		-		-
Broadband and telephone		572		700
Bank charges and interest		101		253
Cleaning and sundry materials		955		1,138
Computer and software expenses		152		543
Depreciation of tangible fixed assets		14,505		14,515
Equipment hire		289		114
Fire protection		938		566
General repairs and renewals		2,764		11,314
Less recovered through insurance claim		-		- 6,340
Ground maintenance and building repairs		10,862		7,213
Incidental expenses		432		444
Insurance		5,522		5,094
Light and heat		12,761		10,832
Rates and water		1,738		1,292
Security protection		244		253
Stationery, printing and postage		-		2
Subscriptions and donations		-		285
Travel costs		392		381
		52,227		**48,599**
Governance Costs				
Accountancy and bookkeeping		2,045		1,807
Confirmation statement		-		43
Legal fees		70		-
		2,115		**1,850**
Total resources expended		**54,342**		50,449
Net income		**6,525**		**2,420**

Accounts

A Company limited by guarantee, number 07362562

Registered charity number 1140246

OSCA FOUNDATION LTD

Annual Report and Financial Statements

For the year ended

30 September 2023

Adam & Co Financial Management LLP
Independent Examiner
First Floor, 1 Edmund Street
Bradford, West Yorkshire
BD5 0BH
Tel: 01274 744877

OSCA FOUNDATION LTD
Report and accounts

Contents

OSCA FOUNDATION LTD
Report of the Trustees for the year ended 30 September 2023

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 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities, issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07362562 (England and Wales)

Registered Charity number
1140246

Registered office
Forest Cottage
Cousin Lane
Halifax
HX2 8AD

Trustees/Directors
J A Fisher
S W Smith

Independent examiner
Adam & Co Financial Management LLP
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

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.

Recruitment and appointment of new trustees
To become a trustee of the charity, you must be approved at a general meeting by the members, by the passing of an ordinary resolution and no person can become a trustee of the company unless they are approved by the existing directors.

The liability of each member in the event of winding up is limited to £1.

As set out in the Articles of Association, there shall always be a minimum of three director/trustees and there is no maximum number. The charity is managed and overseen by the director/trustees. We are actively recruiting more trustees locally and through the assistance of Voluntary Sector Infrastructure Alliance Calderdale, we are expecting that another trustee will be appointed during the coming year.

Induction and training of new trustees
The policy for inducting and training for trustees has been reviewed and there is a training plan in place.

Organisational structure
The trustees make decisions regarding strategic matters and all expenditure. Day to day decisions are made by the Board members of the company. The day to day decisions of its asset locked community interest company will be made through its management and appointed staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES
Objectives and aims
The object of the charity is to benefit the residents of Calderdale, in particular the areas of Ovenden and its surrounding neighbourhood, but not exclusively, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together, along with the local authority, voluntary and other organisations in a common effort to advance education, preserve and protect good health and to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving the lives of the residents.

The strategies employed to achieve the charity's objectives are to advance:

Health and wellbeing - making and impacting on health and lifestyle
Amateur sport and physical activity - increasing participation
Community development - engaging with the local community
Education and skills - performance at the highest level and developing skills in the community
Community facilities - venue for local community events

The Foundation partners - Ovenden West Riding Football Club, Forest Cottage Dance Group, Calderdale Taekwondo, The Northern Partnership Group, Overgate Hospice, Calderdale National Autistic Society, Calderdale Gateway Club, Halifax Panthers LDRL, Andy's Man Club and other users of the facility will deliver these strategies through their development plans.

Public benefit
The charity's aims, objectives and activities are to be renewed each year. In this review the charity plans to look at the activities undertaken in the previous year to ensure that the benefits have been brought to those groups the charity was set up to help. The review will also help to ensure that the activities remain focused on the stated aims and objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The Charitable Limited Company, OSCA Foundation Ltd was established in January 2011 as a new third secto organisation based in North Halifax, Registered Charity - registered No: 1140246 and Company Limited by Guarantee registered - No: 7362562 (England and Wales). It is concerned with the charitable benefits for the residents of Calderdale, Ovenden and the local neighbourhood of North Halifax.

Since the launch of our Business Case - A Compelling Vision, in July 2011, our major milestone in the transfer of the land asset of the four fields site for community management by the charity has provided the springboard for the development. The 42 year lease (at a peppercorn rent) for the site, agreements, variations and community use agreement are all secured.

A 125 year lease was secured on Forest Cottage building - a community building owned by Calderdale Metropolitan Borough Council, which was transferred to OSCA as part of the Council's asset transfer programme-which included the extension of the 42 year lease on the four fields to 125 years.

Charitable activities (continued)

In August 2020 the Foundation moved into a new and exciting phase of its development as a “first class community sports organisation” having secured grants from Sport England, Football Foundation. National Stadia Fund and Rugby World Cup 2021 Create Fund totalling in excess of £652,000, to develop the Forest Cottage community building.

The development of Forest Cottage started in September 2020 and was completed in July 2021. The completion coincided with the lifting of Covid restrictions and the use of the new facilities has increased since that date. With football and rugby being played on the site, the new facilities make the site unique in the area and this is giving us the opportunity to host events.

The take up of use of the Multi Use Games Area (MUGA) has accelerated with most evenings now fully booked. A number of slots are taken during the day for local groups, ranging from veteran walking football to use of the facilities by mental health groups. There is however still more capacity available for use of the MUGA.

The sports hall has been decorated and the floor refurbished. Calderdale Taekwondo use this regularly, along with keep fit, Zumba and retired ballroom dancers. The sports hall has been used for a number of events for the local community, such a birthday parties, Muslim bridegroom present giving, engagement parties and funerals and on alternate weekends, the site hosts a local car boot sale. Where required, the bar has been made available to extend the experience.

The Community and Youth Hub are being used by local groups for mothers and toddlers, first aid training, mental health support, a 13-18 year old youth group and an 8 to 12 year old youth group.

Much work has also been carried out on the playing fields, to improve the playing surface and experiences. This has been done using the newly acquired tractor and grounds machinery provided by the Football Foundation In addition, the main pitches have been verti-drained and sanded to try and correct some drainage issues. Working with our partner, Ovenden West Riding Football Club, we have also secured 6 years' worth of funding to maintain and renovate 5 playing surfaces.

During the year, two community events have been held in partnership with OnTrak, which has added a further 114 bikes given away, making a total of 544 bikes given away for children and young adults in North Halifax.

There is more capacity across the whole site and there is an active plan to recruit volunteers and to market the facilities and the site.

Fundraising activities

During the year we have continued to realise income resources from investment and other income as itemised on the Detailed Statement of Financial Activities on page 11.

FINANCIAL REVIEW

Reserves policy

The trustees plan to establish a level of reserves in the coming years which will allow the charity to operate and meet its objectives.

Principle funding sources

The principle sources of funding during the year were grants, room hire/rental income and use of the bar facilities.

Approved by order of the board of trustees on 31 May 2024 and signed on its behalf by:

…………………………
J A Fisher - Trustee

OSCA FOUNDATION LTD
Independent Examiner's Report to the Trustees of OSCA Foundation Ltd

We report on the accounts for the year ended 30 September 2023, set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purpose of company law) are responsible for preparing the report and accounts in accordance with applicable law and regulations. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

examine the accounts under Section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 Act: and

to state whether particular matters have come to our attention

Basis of the independent examiner's report
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with our examination, we can confirm that no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Smith Munir Accountancy Limited
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

Date 31 May 2024

OSCA FOUNDATION LTD
Schedule to the Statement of Financial Activities
For the year ended 30 September 2023

	Total Funds £	Total Funds 30/09/2022 £
INCOMING RESOURCES		
Incoming resources from generated funds		
Grant income	-	41,519
Investment income	43,094	36,815
Other income	14,108	10,743
Total Incoming Resources	57,202	89,077
RESOURCES EXPENDED		
Charitable activities		
General charitable activities	52,932	59,321
Governance costs	1,850	3,035
Total resources expended	54,782	62,356
NET INCOME FOR THE YEAR	2,420	26,721
RECONCILIATION OF FUNDS		
As previously reported	955,677	928,956
TOTAL FUNDS CARRIED FORWARD	958,097	955,677

OSCA FOUNDATION LTD
Balance sheet
For the year ended 30 September 2023

	Notes	Total funds £	Total 30/09/2022 £
Fixed Assets			
Tangible assets	6	231,089	245,034
Development of Forest Cottage and grounds	7	676,232	676,232
		907,321	921,266
Current assets			
Debtors and prepayments	8	6,408	5,731
Cash at bank and in hand		57,139	44,151
Total current assets		63,547	49,882
Creditors			
Trade creditors and accruals		3,421	2,721
Bounce back loan		9,350	12,750
Total current liabilities		12,771	15,471
Net current assets		50,776	34,411
Total assets less current liabilities		958,097	955,677
Funds			
General fund		825,663	823,243
Revaluation reserve		132,434	132,434
		958,097	955,677

The charitable company is entitled to exemption from the audit under section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with section 476 of the Act.

The trustees acknowledges 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 of
The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board of trustees on 31 May 2024 and were signed on its behalf by:

J A Fisher - Trustee

1 ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
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.

Multi Use Games Area	Straight line over 15 years
Long leasehold	2% straight line
Plant and machinery	15% on reducing balance
Sports equipment	25% on reducing balance

No provision has been made in the year on the development of Forest Cottage and the grounds.

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

Pension scheme
In the year under review, the company made no contributions to a Workplace Pension Scheme in accordance with Government legislation.

2 INVESTMENT INCOME

	30/09/2023	30/09/2022
	£	£
Rental income	41,325	36,487
Interest receivable - trading	1,769	328
	43,094	36,815

3 NET INCOMING/(OUTGOING RESOURCES

Net resources are stated after charging

	30/09/2023	30/09/2022
	£	£
Depreciation - owned assets	14,515	14,626

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2023, nor in the year ended 30 September 2022.

5 **STAFF COSTS**

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

	30/09/2023	30/09/2022
Charitable activities	-	-

6 **TANGIBLE FIXED ASSETS**

	Multi Use Games Area £	Long Leasehold £	Plant and machinery £	Fixtures & fittings	Sports equipment £	Total £
COST OR VALUATION						
At 1 October 2022	137,204	238,276	5,595	1,795	2,160	385,030
Additions	-	-	-	570	-	570
At 30 September 2023	137,204	238,276	5,595	2,365	2,160	385,600
DEPRECIATION						
At 1 October 2022	91,470	42,890	3,122	498	2,016	139,996
Charge for the year	9,147	4,766	371	195	36	14,515
At 30 September 2023	100,617	47,656	3,493	693	2,052	154,511
NET BOOK VALUE						
At 30 September 2022	45,734	195,386	2,473	1,297	144	245,034
At 30 September 2023	36,587	190,620	2,102	1,672	108	231,089

The leasehold land has charges held by The English Sports Council - see note 9.

7 **FOREST COTTAGE DEVELOPMENT**

COST OR VALUATION	
At 1 October 2022	676,232
Additions	-
At 30 September 2023	676,232
DEPRECIATION	
At 1 October 2022	-
Charge for the year	-
At 30 September 2023	-
NET BOOK VALUE	
At 30 September 2022	676,232
At 30 September 2023	676,232

8 **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/09/2023 £	30/09/2022 £
Trade debtors	5,323	1,510
VAT recoverable	1,085	2,754
Insurance prepayment	-	1,467
	6,408	5,731

9 CONTINGENT LIABILITIES

The English Sports Council hold a legal charge over leasehold land dated 24 August 2018 on the northern side of Cousin Lane which states that the grants awarded to the charity totalling £59,258 would become repayable should the site be no longer used for sporting purposes.

The Football Foundation hold a legal charge over the leasehold property known as Forest Cottage dated 24 August 2021 which states that the grants awarded to the charity totalling £495,202 would become repayable should the site be no longer used for sporting purposes.

10 RELATED PARTY DISCLOSURERS

Ovenden Sports & Community Arena CIC - a Community Interest Company, with common trustees/directors.

11 ULTIMATE CONTROLLING PARTY

The company is controlled by the board of Trustees/Directors.

12 SHARE CAPITAL

The charity is a company limited by guarantee and as such has no share capital.

The liability of its members is limited to £1.

OSCA FOUNDATION LTD
Detailed Statement of Financial Activities
for the year ended 30 September 2023

INCOMING RESOURCES

		2023		2022
Grant Income				
Calderdale Community Foundation		-		5,000
Football Foundation		-		24,762
Football Association		-		10,000
Football Stadium		-		1,757
		-		41,519
Investment income				
Rental income		41,325		36,487
Interest receivable		1,769		328
		43,094		36,815
Other income				
Donations		5,500		2,263
Bar takings	46,344		37,312	
Less bar stock and costs	28,663		19,615	
Less wages	8,173		8,117	
Less entertainment	900	8,608	1,100	8,480
		14,108		10,743
Total Incoming resources		57,202		89,077
RESOURCES EXPENDED				
Advertising		-		476
Broadband and telephone		700		808
Bank charges and interest		253		365
Cleaning and sundry materials		1,138		1,225
Computer and software expenses		543		66
Depreciation of tangible fixed assets		14,515		14,626
Equipment hire		114		-
Fire protection		566		568
General repairs and renewals		11,314		1,975
Less recovered through insurance claim		- 6,340		-
Ground maintenance and building repairs		7,213		8,889
Incidental expenses		444		558
Insurance		5,094		6,050
Light and heat, including backlog invoices		15,165		18,457
Other direct expenses		-		1,591
Rates and water		1,292		2,771
Security protection		253		720
Stationery, printing and postage		2		22
Subscriptions and donations		285		-
Travel costs		381		154
		52,932		59,321
Governance Costs				
Accountancy and bookkeeping		1,807		2,928
Confirmation statement		43		43
Legal fees		-		64
		1,850		3,035
Total resources expended		54,782		62,356
Net income		**2,420**		**26,721**

OSCA FOUNDATION LTD

England & Wales - Charity number 1140246

Accounts

A Company limited by guarantee, number 07362562

Registered charity number 1140246

OSCA FOUNDATION LTD

Annual Report and Financial Statements

For the year ended

30 September 2022

Adam & Co Financial Management LLP
Independent Examiner
First Floor, 1 Edmund Street
Bradford, West Yorkshire
BD5 0BH
Tel: 01274 744877

OSCA FOUNDATION LTD
Report and accounts

Contents

OSCA FOUNDATION LTD
Report of the Trustees for the year ended 30 September 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 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities, issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07362562 (England and Wales)

Registered Charity number
1140246

Registered office
Forest Cottage
Cousin Lane
Halifax
HX2 8AD

Trustees/Directors
J A Fisher
S W Smith

B T R Smith sadly passed away on 1 December 2022
G A McAdam resigned as a Director on 17 February 2022.

Independent examiner
Adam & Co Financial Management LLP
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

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.

Recruitment and appointment of new trustees
To become a trustee of the charity, you must be approved at a general meeting by the members, by the passing of an ordinary resolution and no person can become a trustee of the company unless they are approved by the existing directors.

The liability of each member in the event of winding up is limited to £1.

As set out in the Articles of Association, there shall always be a minimum of three director/trustees and there is no maximum number. The charity is managed and overseen by the director/trustees. It is expected that another trustee will be appointed during the coming year.

Induction and training of new trustees
The policy for inducting and training for trustees has been reviewed and there is a training plan in place.

Report of the Trustees for the year ended 30 September 2022 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Organisational structure

The trustees make decisions regarding strategic matters and all expenditure. Day to day decisions are made by the Board members of the company. The day to day decisions of its asset locked community interest company will be made through its management and appointed staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

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Objectives and aims

The object of the charity is to benefit the residents of Calderdale, in particular the areas of Ovenden and its surrounding neighbourhood, but not exclusively, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together, along with the local authority, voluntary and other organisations in a common effort to advance education, preserve and protect good health and to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving the lives of the residents.

The strategies employed to achieve the charity's objectives are to advance:

Health and wellbeing - making and impacting on health and lifestyle
Amateur sport and physical activity - increasing participation
Community development - engaging with the local community
Education and skills - performance at the highest level and developing skills in the community
Community facilities - venue for local community events

The Foundation partners - Ovenden West Riding Football Club, Ovenden Amateur Rugby League Club, Halifax Panthers Women's Rugby League Club, Forest Cottage Dance Group, Calderdale Taekwondo and other users of the facility will deliver these strategies through their development plans.

Public benefit

The charity's aims, objectives and activities are to be renewed each year. In this review the charity plans to look at the activities undertaken in the previous year to ensure that the benefits have been brought to those groups the charity was set up to help. The review will also help to ensure that the activities remain focused on the stated aims and objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charitable Limited Company, OSCA Foundation Ltd was established in January 2011 as a new third sector organisation based in North Halifax, Registered Charity - registered No: 1140246 and Company Limited by Guarantee registered - No: 7362562 (England and Wales). It is concerned with the charitable benefits for the residents of Calderdale, Ovenden and the local neighbourhood of North Halifax.

Report of the Trustees for the year ended 30 September 2022 (continued)

Charitable activities(continued)
Since the launch of our Business Case - A Compelling Vision, in July 2011, our major milestone in the transfer of the land asset of the four fields site for community management by the charity has provided the springboard for the development. The 42 year lease (at a peppercorn rent) for the site, agreements, variations and community use agreement are all secured.

In the previous periods, sixteen areas of our work programme were achieved.

A 125 year lease was secured on Forest Cottage building - a community building owned by Calderdale Metropolitan Borough Council, which was transferred to OSCA as part of the Council's asset transfer programme-which included the extension of the 42 year lease on the four fields to 125 years.

In August 2020 the Foundation moved into a new and exciting phase of its development as a “first class community sports organisation” having secured grants from Sport England, Football Foundation. National Stadia Fund and Rugby World Cup 2021 Create Fund totalling in excess of £652,000, to develop the Forest Cottage community building.

The development of Forest Cottage started in September 2020 and was completed in July 2021. The completion coincided with the lifting of Covid restrictions and the use of the new facilities has increased since that date. With football and rugby being played on the site, the new facilities make the site unique in the area and this is giving us the opportunity to host events.

The take up of use of the Multi Use Games Area (MUGA) has accelerated with most evenings now fully booked. A number of slots are taken during the day for local groups, ranging from veteran walking football to use of the facilities by mental health groups. There is however still more capacity available for use of the MUGA.

The sports hall has been decorated and the floor refurbished. Calderdale Taekwondo use this regularly, along with keep fit, Zumba and retired ballroom dancers. The sports hall has been used for a number of events for the local community, such a birthday parties, Muslim bridegroom present giving, engagement parties and funerals. Where required, the bar has been made available to extend the experience.

The Community and Youth Hub are being used by local groups for mothers and toddlers, first aid training, mental health support and a 13-18 year old youth group.

Much work has also been carried out on the playing fields, to improve the playing surface and experiences. This has been done using the newly acquired tractor and grounds machinery provided by the Football Foundation In addition, the main pitches have been verti-drained and sanded to try and correct some drainage issues.

During the year, two community events have been held in partnership with OnTrak, where a total of 430 pedal cycles have been repurposed for children and young adults in North Halifax.

There is more capacity across the whole site and there is an active plan to recruit volunteers and to market the facilities and the site.

Fundraising activities
During the year we have continued to realise income resources from investment and other income as itemised on the Detailed Statement of Financial Activities on page 11.

Report of the Trustees for the year ended 30 September 2022 (continued)

FINANCIAL REVIEW

Reserves policy

The trustees plan to establish a level of reserves in the coming years which will allow the charity to operate and meet its objectives.

Principle funding sources

The principle sources of funding during the year were grants, room hire/rental income and use of the bar facilities.

Approved by order of the board of trustees on 27 June 2023 and signed on its behalf by:

…………………………

J A Fisher - Trustee

OSCA FOUNDATION LTD
Independent Examiner's Report to the Trustees of OSCA Foundation Ltd

We report on the accounts for the year ended 30 September 2022, set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purpose of company law) are responsible for preparing the report and accounts in accordance with applicable law and regulations. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

examine the accounts under Section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 Act: and

to state whether particular matters have come to our attention

Basis of the independent examiner's report
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with our examination, we can confirm that no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Adam & Co Financial Management LLP
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

Date 27 June 2023

OSCA FOUNDATION LTD
Schedule to the Statement of Financial Activities
For the year ended 30 September 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 30/09/2021
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Grant income	5,000	36,519	41,519	548,140
Investment income	36,815	-	36,815	25,103
Other income	10,743	-	10,743	31,921
Total Incoming Resources	52,558	36,519	89,077	605,164
RESOURCES EXPENDED				
Charitable activities				
General charitable activities	59,321	-	59,321	36,387
Governance costs	3,035	-	3,035	1,081
Total resources expended	62,356	-	62,356	37,468
NET INCOME FOR THE YEAR	- 9,798	36,519	26,721	567,696
RECONCILIATION OF FUNDS				
As previously reported	313,553	615,403	928,956	361,260
TOTAL FUNDS CARRIED FORWARD	303,755	651,922	955,677	928,956

OSCA FOUNDATION LTD
Balance sheet
For the year ended 30 September 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total 30/09/2021 £
Fixed Assets					
Tangible assets	6	245,034	-	245,034	259,660
Development of Forest Cottage and grounds	7	-	676,232	676,232	622,295
		245,034	676,232	921,266	881,955
Current assets					
Debtors and prepayments	8	5,731	-	5,731	18,979
Cash at bank and in hand		44,151	-	44,151	48,351
Total current assets		49,882	-	49,882	67,330
Creditors					
Trade creditors		2,721	-	2,721	4,179
Bounce back loan		12,750	-	12,750	16,150
Total current liabilities		15,471	-	15,471	20,329
Net current assets		34,411	-	34,411	47,001
Total assets less current liabilities		279,445	676,232	955,677	928,956
Funds					
Unrestricted funds					
General fund				171,321	181,119
Revaluation reserve				132,434	132,434
				303,755	313,553
Restricted funds all used on the development of Forest Cottage and grounds				651,922	615,403
Total funds				955,677	928,956

The charitable company is entitled to exemption from the audit under section 477 of the Companies Act 2006

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with section 476 of the Act.

The trustees acknowledges 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 of deficit for each financial year in accordance with the

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board of trustees on 27 June 2023 and were signed on its behalf by:

J A Fisher - Trustee

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Multi Use Games Area	Straight line over 15 years
Long leasehold	2% straight line
Plant and machinery	15% on reducing balance
Sports equipment	25% on reducing balance

No provision has been made in the year on the development of Forest Cottage and the grounds.

Taxation

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

Pension scheme

In the year under review, the company made no contributions to a Workplace Pension Scheme in accordance with Government legislation.

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,

2 INVESTMENT INCOME

	30/09/2022	30/09/2021
	£	£
Rental income	36,487	25,075
Interest receivable - trading	328	28
	36,815	25,103

3 NET INCOMING/(OUTGOING RESOURCES

Net resources are stated after charging

	30/09/2022	30/09/2021
	£	£
Depreciation - owned assets	14,626	14,759

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2022, nor in the year ended 30 September 2021.

5 STAFF COSTS

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

	30/09/2022	30/09/2021
Charitable activities	-	-

6 TANGIBLE FIXED ASSETS

	Multi Use Games Area £	Long Leasehold £	Plant and machinery £	Fixtures & fittings	Sports equipment £	Total £
COST OR VALUATION						
At 1 October 2021	137,204	238,276	5,595	1,795	2,160	385,030
Additions	-	-	-	-	-	-
At 30 September 2022	137,204	238,276	5,595	1,795	2,160	385,030
DEPRECIATION						
At 1 October 2021	82,323	38,124	2,686	269	1,968	125,370
Charge for the year	9,147	4,766	436	229	48	14,626
At 30 September 2022	91,470	42,890	3,122	498	2,016	139,996
NET BOOK VALUE						
At 30 September 2021	54,881	200,152	2,909	1,526	192	259,660
At 30 September 2022	45,734	195,386	2,473	1,297	144	245,034

The leasehold land has charges held by The English Sports Council - see note 9.

7 FOREST COTTAGE DEVELOPMENT

COST OR VALUATION	
At 1 October 2021	622,294
Additions	53,938
At 30 September 2022	676,232
DEPRECIATION	
At 1 October 2021	-
Charge for the year	-
At 30 September 2022	-
NET BOOK VALUE	
At 30 September 2021	622,294
At 30 September 2022	676,232

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/09/2022	30/09/2021
	£	£
Trade debtors	1,510	1,418
VAT recoverable	2,754	7,561
Due from Ovenden Sports & Community Arena CIC	-	10,000
Insurance prepayment	1,467	-
	5,731	18,979

9 CONTINGENT LIABILITIES

The English Sports Council hold a legal charge over leasehold land dated 24 August 2018 on the northern side of Cousin Lane which states that the grants awarded to the charity totalling £59,258 would become repayable should the site be no longer used for sporting purposes.

The Football Foundation hold a legal charge over the leasehold property known as Forest Cottage dated 24 August 2021 which states that the grants awarded to the charity totalling £495,202 would become repayable should the site be no longer used for sporting purposes.

10 RELATED PARTY DISCLOSURERS

Ovenden Sports & Community Arena CIC - a Community Interest Company, with common trustees/directors.

The amount of £10,000 owed as at 30 September 2021 was paid during the year.

11 ULTIMATE CONTROLLING PARTY

The company is controlled by the board of Trustees/Directors.

12 SHARE CAPITAL

The charity is a company limited by guarantee and as such has no share capital.

The liability of its members is limited to £1.

OSCA FOUNDATION LTD
Detailed Statement of Financial Activities
for the year ended 30 September 2022

INCOMING RESOURCES

			2022		2021
Grant Income					
Ward Forum			-		1,000
Calderdale Community Foundation			5,000		-
Sport England			-		71,225
Football Foundation			24,762		437,598
Football Association			10,000		-
Football Stadium			1,757		38,317
			41,519		548,140
Investment income					
Rental income			36,487		25,075
Interest receivable			328		28
			36,815		25,103
Other income					
Small Business Grant	Calderdale Council		-		23,004
Donations			2,263		460
Bar takings		37,312		23,017	
Less bar stock and costs		19,615		12,654	
Less wages		8,117		1,906	
Less entertainment		1,100	8,480	-	8,457
			10,743		31,921
Total Incoming resources			89,077		605,164

RESOURCES EXPENDED

	2022	2021
Advertising	476	-
Broadband and telephone	808	661
Bank charges and interest	365	105
Cleaning and sundry materials	1,225	1,059
Computer and software expenses	66	410
Depreciation of tangible fixed assets	14,626	14,759
Equipment hire	-	746
Fire protection	568	1,638
General repairs and renewals	1,975	1,606
Ground maintenance and building repairs	8,889	3,217
Incidental expenses	558	318
Insurance	6,050	4,070
Licences	-	358
Light and heat, including backlog invoices	18,457	4,523
Other direct expenses	1,591	-
Rates and water	2,771	1,385
Security protection	720	1,012
Stationery, printing and postage	22	23
Sundry equipment	-	461
Training costs	-	36
Travel costs	154	-
	59,321	36,387
Governance Costs		
Accountancy and bookkeeping	2,928	1,005
Confirmation statement	43	76
Legal fees	64	-
	3,035	1,081
Total resources expended	62,356	37,468
Net income	**26,721**	**567,696**

OSCA FOUNDATION LTD

England & Wales - Charity number 1140246

Accounts

A Company limited by guarantee, number 07362562

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OSCA FOUNDATION LTD

Annual Report and Financial Statements

For the year ended

30 September 2021

Smith Munir Accountancy Limited
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OSCA FOUNDATION LTD
Report and accounts

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07362562 (England and Wales)

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1140246

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144 Cousin Lane
Illingworth
Halifax
HX2 8HP

Registered Office as from 18 February 2022

Forest Cottage
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Halifax
HX2 8AD

Trustees/Directors

J A Fisher
B T R Smith
S W Smith
G A McAdam was a Director at 30 September 2021, but resigned that position on 17 February 2022.

Independent examiner

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The policy for inducting and training for trustees has been reviewed and there is a training plan in place.

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Organisational structure
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Report of the Trustees for the year ended 30 September 2021 (continued)

Charitable activities(continued)

We have also formed the Community Interest Company, Ovenden Sports and Community Arena, registered No: 7368140 (England and Wales), which is responsible for the advancement of community facilities, community development, health and wellbeing, education and skills, amateur sport and physical activity programmes.

Since the launch of our Business Case - A Compelling Vision, in July 2011, our major milestone in the transfer of the land asset of the four fields site for community management by the charity has provided the springboard for the development. The 42 year lease (at a peppercorn rent) for the site, agreements, variations and community use agreement are all secured.

In the previous periods, sixteen areas of our work programme were achieved.

A 125 year lease was secured on Forest Cottage building - a community building owned by Calderdale Metropolitan Borough Council, which was transferred to OSCA as part of the Council's asset transfer programme-which included the extension of the 42 year lease on the four fields to 125 years.

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Report of the Trustees for the year ended 30 September 2021 (continued)

FINANCIAL REVIEW

Reserves policy

The trustees plan to establish a level of reserves in the coming years which will allow the charity to operate and meet its objectives.

Principle funding sources

The principle sources of funding during the year were grants, room hire and rental income.

Approved by order of the board of trustees on 15 April 2022 and signed on its behalf by:

....

J A Fisher - Trustee

OSCA FOUNDATION LTD
Independent Examiner's Report to the Trustees of OSCA Foundation Ltd

We report on the accounts for the year ended 30 September 2020, set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purpose of company law) are responsible for preparing the report and accounts in accordance with applicable law and regulations. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

examine the accounts under Section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 Act: and

to state whether particular matters have come to our attention

Basis of the independent examiner's report
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with our examination, we can confirm that no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Smith Munir Accountancy Limited

Smith Munir Accountancy Limited
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

Date 15 April 2022

OSCA FOUNDATION LTD
Schedule to the Statement of Financial Activities
For the year ended 30 September 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 30/09/2020
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Grant income	-	548,140	548,140	67,263
Investment income	25,103	-	25,103	17,524
Other income	32,389	-	32,389	21,054
Total Incoming Resources	57,492	548,140	605,632	105,841
RESOURCES EXPENDED				
Charitable activities				
General charitable activities	36,855	-	36,855	39,916
Governance costs	1,081	-	1,081	518
Total resources expended	37,936	-	37,936	40,434
NET INCOME FOR THE YEAR	19,556	548,140	567,696	65,407
RECONCILIATION OF FUNDS				
As previously reported	293,997	67,263	361,260	295,853
TOTAL FUNDS CARRIED FORWARD	313,553	615,403	928,956	361,260

OSCA FOUNDATION LTD
Balance sheet
For the year ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total 30/09/2020 £
Fixed Assets					
Tangible assets	6	259,660	-	259,660	272,624
Development of Forest Cottage and grounds	7	-	622,295	622,295	61,235
		259,660	622,295	881,955	333,859
Current assets					
Debtors and prepayments	8	18,979	-	18,979	7,618
Cash at bank and in hand		48,351	-	48,351	36,783
Total current assets		67,330	-	67,330	44,401
Creditors					
Trade creditors		4,179	-	4,179	-
Bounce back loan		16,150	-	16,150	17,000
Total current liabilities		20,329	-	20,329	17,000
Net current assets		47,001	-	47,001	27,401
Total assets less current liabilities		306,661	622,295	928,956	361,260

Funds		
Unrestricted funds		
General fund	181,119	161,563
Revaluation reserve	132,434	132,434
	313,553	293,997
Restricted funds all used on the development of Forest Cottage and grounds	615,403	67,263
Total funds	928,956	361,260

The charitable company is entitled to exemption from the audit under section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with section 476 of the Act.

The trustees acknowledges 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 of deficit for each financial year in accordance with the requirements of the companies act 2006 relating to financial statements, so far as applicable to the charitable

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board of trustees on 20 November 2020 and were signed on its behalf by:

J A Fisher - Trustee

OSCA FOUNDATION LTD
Notes to the Financial Statements for the year ended 30 September 2021

1 ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
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.

Multi Use Games Area	Straight line over 15 years
Long leasehold	2% straight line
Plant and machinery	15% on reducing balance
Sports equipment	25% on reducing balance

No provision has been made in the year on the development of Forest Cottage and the grounds.

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

Pension scheme
In the year under review, the company made no contributions to a Workplace Pension Scheme in accordance with Government legislation.

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,

2 INVESTMENT INCOME

	20/09/2021	30/09/2020
	£	£
Rents received	15,358	7,641
Room hire	9,717	9,865
Interest receivable - trading	28	18
	25,103	17,524

3 NET INCOMING/(OUTGOING RESOURCES

Net resources are stated after charging

	20/09/2021	30/09/2020
	£	£
Depreciation - owned assets	14,759	14,602

Notes to the Financial Statements for the year ended 30 September 2021 (continued)

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2020, nor in the year ended 30 September 2021.

5 STAFF COSTS

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

	20/09/2021	30/09/2020
Charitable activities	-	-

6 TANGIBLE FIXED ASSETS

	Multi Use Games Area £	Long Leasehold £	Plant and machinery £	Fixtures & fittings	Sports equipment £	Total £
COST OR VALUATION						
At 1 October 2020	137,204	238,276	5,595	-	2,160	383,235
Additions	-	-	-	1,795	-	1,795
At 30 September 2021	137,204	238,276	5,595	1,795	2,160	385,030
DEPRECIATION						
At 1 October 2020	73,176	33,358	2,173	-	1,904	110,611
Charge for the year	9,147	4,766	513	269	64	14,759
At 30 September 2021	82,323	38,124	2,686	269	1,968	125,370
NET BOOK VALUE						-
						-
At 30 September 2020	64,028	204,918	3,422	-	256	272,624
						-
At 30 September 2021	54,881	200,152	2,909	1,526	192	258,134

The leasehold land has charges held by The English Sports Council - see note 9.

7 FOREST COTTAGE DEVELOPMENT

COST OR VALUATION	
At 1 October 2020	61,234
Additions	561,060
At 30 September 2021	622,294
DEPRECIATION	
At 1 October 2020	-
Charge for the year	-
At 30 September 2021	-
NET BOOK VALUE	
At 30 September 2020	61,234
At 30 September 2021	622,294

Notes to the Financial Statements for the year ended 30 September 2021 (continued)

8 **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/09/2021	30/09/2020
	£	£
Trade debtors	1,418	2,762
VAT recoverable	7,561	192
Due from Ovenden Sports & Community Arena CIC	10,000	-
	18,979	2,954

9 **CONTINGENT LIABILITIES**

The English Sports Council hold a legal charge over leasehold land dated 24 August 2018 on the northern side of Cousin Lane which states that the grants awarded to the charity totalling £59,258 would become repayable should the site be no longer used for sporting purposes.

The Football Foundation hold a legal charge over the leasehold property known as Forest Cottage dated 24 August 2021 which states that the grants awarded to the charity totalling £495,202 would become repayable should the site be no longer used for sporting purposes.

10 **RELATED PARTY DISCLOSURERS**

Ovenden Sports & Community Arena CIC - a Community Interest Company, with common trustees/directors.

At the end of the year the Community Interest Company owed to the Company £10,000, (2020: nil)

11 **ULTIMATE CONTROLLING PARTY**

There is no overall controlling party

12 **SHARE CAPITAL**

The charity is a company limited by guarantee and as such has no share capital. Upon the winding up of the charitable company, the liability of its members is limited to £1.

OSCA FOUNDATION LTD
Detailed Statement of Financial Activities
for the year ended 30 September 2021

			2021		2020
INCOMING RESOURCES					
Grant Income					
Ward Forum			1,000		-
Sport England			71,225		33,775
Football Foundation			437,598		32,842
Football Stadium			38,317		646
			548,140		67,263
Investment income					
Rents received			15,358		7,641
Room hire			9,717		9,865
Interest receivable			28		18
			25,103		17,524
Other income					
Small Business Grant	Calderdale Council		23,004		10,000
Business Support Grant	Sport England		-		10,000
Donations			460		-
Bar takings		23,017		10,052	
Less bar stock and costs		12,186		8,998	
Less wages		1,906	8,925	-	1,054
			32,389		21,054
Total Incoming resources			605,632		105,841
RESOURCES EXPENDED					
Broadband			661		339
Bank interest			105		-
Cleaning and sundry materials			1,059		-
Computer and software expenses			878		706
Covid-19 notices			-		303
Depreciation of tangible fixed assets			14,759		14,602
Development of bar area			-		750
Equipment hire			746		-
Fire protection			1,638		150
General repairs and renewals			1,606		5,666
Ground maintenance and repairs			3,217		3,028
Incidental expenses			318		698
Insurance			4,070		2,805
Licences			358		195
Light and heat			4,523		8,656
Rates and water			1,385		1,609
Security protection			1,012		-
Stationery, printing and postage			23		66
Sundry equipment			461		343
Training costs			36		-
			36,855		39,916
Governance Costs					
Accountancy			1,005		485
Annual return			76		33
			1,081		518
Total resources expended			37,936		40,434
Net expenditure/income			**567,696**		65,407

Accounts

A Company limited by guarantee, number 07362562

Registered charity number 1140246

OSCA FOUNDATION LTD

Annual Report and Financial Statements

For the year ended

30 September 2020

Smith Munir Accountancy Limited
Independent Examiner
First Floor, 1 Edmund Street
Bradford, West Yorkshire
BD5 0BH
Tel: 01274 744877   Fax: 01274 744879

OSCA FOUNDATION LTD
Report and accounts

Contents

OSCA FOUNDATION LTD
Report of the Trustees for the year ended 30 September 2020

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 30 September 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities, issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
07362562 (England and Wales)

Registered Charity number
1140246

Registered office
144 Cousin Lane
Illingworth
Halifax
HX2 8HP

Trustees/Directors
J A Fisher
G A McAdam
Mrs K Scanlon
B T R Smith
S W Smith

Independent examiner
Smith Munir Accountancy Limited
First Floor
1 Edmund Street
Bradford
West Yorkshire BD5 0BH

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.

Recruitment and appointment of new trustees
To become a trustee of the charity, you must be approved at a general meeting by the members, by the passing of an ordinary resolution and no person can become a trustee of the company unless they are approved by the existing directors.

The liability of each member in the event of winding up is limited to £1.

As set out in the Articles of Association, there shall always be a minimum of three director/trustees and there is no maximum number. The charity is managed and overseen by the director/trustees.

Induction and training of new trustees
The policy for inducting and training for trustees has been reviewed and there is a training plan in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Organisational structure

The trustees make decisions regarding strategic matters and all expenditure. Day to day decisions are made by the Board members of the company. The day to day decisions of its asset locked community interest company will be made through its management and appointed staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to benefit the residents of Calderdale, in particular the areas of Ovenden and its surrounding neighbourhood, but not exclusively, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together, along with the local authority, voluntary and other organisations in a common effort to advance education, preserve and protect good health and to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving the lives of the residents.

The strategies employed to achieve the charity's objectives are to advance:

Health and wellbeing - making and impacting on health and lifestyle
Amateur sport and physical activity - increasing participation
Community development - engaging with the local community
Education and skills - performance at the highest level and developing skills in the community
Community facilities - venue for local community events

The Foundation partners - Ovenden West Riding Football Club, Creative International Adventures (UK) Limited and Ovenden Amateur Rugby League Football Club will deliver these strategies through their development plans.

Public benefit

The charity's aims, objectives and activities are to be renewed each year. In this review the charity plans to look at the activities undertaken in the previous year to ensure that the benefits have been brought to those groups the charity was set up to help. The review will also help to ensure that the activities remain focused on the stated aims and objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charitable Limited Company, OSCA Foundation Ltd was established in January 2011 as a new third sector organisation based in North Halifax, Registered Charity - registered No: 1140246 and Company Limited by Guarantee registered - No: 7362562 (England and Wales). It is concerned with the charitable benefits for the residents of Calderdale, Ovenden and the local neighbourhood of North Halifax.

We have also formed the Community Interest Company, Ovenden Sports and Community Arena, registered No: 7368140 (England and Wales), which is responsible for the advancement of community facilities, community development, health and wellbeing, education and skills, amateur sport and physical activity programmes.

Report of the Trustees for the year ended 30 September 2020 (continued)

Charitable activities(continued)
Since the launch of our Business Case - A Compelling Vision in July 2011, our major milestone in the transfer of the land asset of the four fields site for community management by the charity has provided the springboard for the development. The 42 year lease (at a peppercorn rent) for the site, agreements, variations and community use agreement are all secured.

In the previous periods, sixteen areas of our work programme were achieved.

A 125 year lease was secured on Forest Cottage building - a community building owned by Calderdale Metropolitan Borough Council, which was transferred to OSCA as part of the Council's asset transfer programme-which included the extension of the 42 year lease on the four fields to 125 years.

In August 2020 the Foundation moved into a new and exciting phase of its development as a "first class community sports organisation" having secured grants from Sport England, Football Foundation. National Stadia Fund and Rugby World Cup 2021 Create Fund totalling in excess of £652,000, to develop the Forest Cottage community building.

Given the hold ups due to the COVID-19 epidemic, the development of Forest Cottage and Four Fields began in September 2020 with a projected completion in late April 2021.

The development is to construct four new changing rooms and referees facilities along with the creation of a dedicated Youth Hub, upgrade toilet facilities and the inclusion of a lift to improve Disability access to all areas. The project application included the purchase of grounds maintenance equipment to include a tractor and a number of accessories valued at £30,000, to improve the playing surfaces to a very high standard.

The Grant funders recognised the development was needed to improve the health and wellbeing of the residents of Ovenden and North Halifax, identified national as an area of deprivation which need to increase participation in activities.

Fundraising activities
During the year we have continued to realise income resources from investment and other income of £17,524.

FINANCIAL REVIEW
Reserves policy
The trustees plan to establish a level of reserves in the coming years which will allow the charity to operate and meet its objectives.

Principle funding sources
The principle sources of funding during the year were grants, room hire and rental income.

Approved by order of the board of trustees on 20 November 2020 and signed on its behalf by:

....
B T R Smith - Trustee

OSCA FOUNDATION LTD
Independent Examiner's Report to the Trustees of OSCA Foundation Ltd

We report on the accounts for the year ended 30 September 2020, set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purpose of company law) are responsible for preparing the report and accounts in accordance with applicable law and regulations. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

examine the accounts under Section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 Act: and

to state whether particular matters have come to our attention

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with our examination, we can confirm that no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Smith Munir Accountancy Limited
First Floor
1 Edmund Street
Bradford
West Yorkshire

Date 20 November 2020

OSCA FOUNDATION LTD
Schedule to the Statement of Financial Activities
For the year ended 30 September 2020

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 30/09/2019
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	-	67,263	67,263	700
Investment income	17,524	-	17,524	24,579
Other income	21,054	-	21,054	-
Total Incoming Resources	38,578	67,263	105,841	25,279
RESOURCES EXPENDED				
Charitable activities				
General charitable activities	28,478	11,438	39,916	51,888
Governance costs	518	-	518	463
Total resources expended	28,996	11,438	40,434	52,351
NET INCOME FOR THE YEAR	9,582	55,825	65,407	- 27,072
RECONCILIATION OF FUNDS				
As previously reported	233,237	62,616	295,853	322,925
TOTAL FUNDS CARRIED FORWARD	242,819	118,441	361,260	295,853

OSCA FOUNDATION LTD
Balance sheet
For the year ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total 30/09/2019 £
Fixed Assets					
Tangible assets	6	223,446	49,178	272,624	283,394
Development of Forest Cottage and grounds	6	-	61,235	61,235	-
		223,446	110,413	333,859	283,394
Current assets					
Debtors and prepayments	7	7,618	-	7,618	2,954
Cash at bank and in hand		28,755	8,028	36,783	10,430
Total current assets		36,373	8,028	44,401	13,384
Creditors					
Accrued expediture		-	-	-	925
Bounce back loan		17,000	-	17,000	-
Net current assets		19,373	8,028	27,401	12,459
Total assets less current liabilities		242,819	118,441	361,260	295,853
Funds					
Unrestricted funds					
General fund				110,385	100,803
Revaluation reserve				132,434	132,434
				242,819	233,237
Restricted funds				118,441	62,616
Total funds				361,260	295,853

The charitable company is entitled to exemption from the audit under section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with section 476 of the Act.

The trustees acknowledges 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 of deficit for each financial year in accordance with the requirements of the companies act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board of trustees on 20 November 2020 and were signed on its behalf by:

B T R Smith-Trustee

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Multi Use Games Area	Straight line over 15 years
Long leasehold	2% straight line
Plant and machinery	15% on reducing balance
Sports equipment	25% on reducing balance

Taxation

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

Pension scheme

In the year under review, the company made no contributions to a Workplace Pension Scheme in accordance with Government legislation.

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 INVESTMENT INCOME

	30/09/2020	30/09/2019
	£	£
Rents received	7,641	3,325
Room hire	9,865	21,179
Interest receivable - trading	18	75
	17,524	24,579

3 NET INCOMING/(OUTGOING RESOURCES

Net resources are stated after charging

	30/09/2020	30/09/2019
	£	£
Depreciation - owned assets	14,602	14,061

Notes to the Financial Statements for the year ended 30 September 2020 (continued)

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, other benefits or expenses paid for the year ended 30 September 2019, nor in the year ended 30 September 2020.

5 STAFF COSTS

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

	30/09/2020	30/09/2019
Charitable activities	-	-

6 TANGIBLE FIXED ASSETS

	Multi Use Games Area	Long Leasehold	Plant and machinery	Sports equipment	Total
	£	£	£	£	£
COST OR VALUATION					
At 1 October 2019	137,204	238,276	1,763	2,160	379,403
Additions	-	-	3,832	-	3,832
At 30 September 2020	137,204	238,276	5,595	2,160	383,235
DEPRECIATION					
At 1 October 2019	64,029	28,592	1,569	1,819	96,009
Charge for the year	9,147	4,766	604	85	14,602
At 30 September 2020	73,176	33,358	2,173	1,904	110,611
					-
NET BOOK VALUE					-
At 30 September 2019	73,175	209,684	194	341	283,394
					-
At 30 September 2020	64,028	204,918	3,422	256	272,624

The leasehold land has charges held by The English Sports Council - see note 9.

Development of Forest Cottage and grounds - initial grant and costs

Additions during the year	56,197
New garage conversion	5,038
	61,235

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/09/2020	30/09/2019
	£	£
Trade debtors	-	2,762
VAT recoverable	7,618	192
	7,618	2,954

8 MOVEMENT IN FUNDS

	At 01/10/2019 £	Net movement in funds £	At 30/09/2020 £
Unrestricted funds			
General funds	85,303	9,582	94,885
Balance transferred from Restricted funds	15,500	-	15,500
Revaluation reserve	132,434	-	132,434
	233,237	9,582	242,819
Restricted funds			
Football Foundation	1,102	- 152	950
BIFFA Awards	23,947	- 2,993	20,954
Sita Trust	23,600	- 2,950	20,650
Sports England Protecting Playing Fields	11,967	- 5,343	6,624
Grant - stair lift	2,000	-	2,000
Forest Cottage and site development			
Football Foundation	-	32,842	32,842
Football Stadium	-	646	646
Sport England	-	33,775	33,775
	62,616	55,825	118,441
Total funds	295,853	65,407	361,260

Net movement in funds, including in the above are as follows.

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	38,578	- 28,996	9,582
	38,578	- 28,996	9,582
Restricted funds			
Forest Cottage and site development			
Football Foundation	32,842	-	32,842
Football Stadium	646	-	646
Sport England	33,775	-	33,775
	67,263	-	67,263
Football Foundation	-	- 152	- 152
BIFFA Awards	-	- 2,993	- 2,993
Sita Trust	-	- 2,950	- 2,950
Sports England Protecting Playing Fields	-	- 5,343	- 5,343
	67,263	- 11,438	55,825
Total funds	105,841	- 40,434	65,407

9 CONTINGENT LIABILITIES

The English Sports Council hold legal charges over the leasehold land dated 10 October 2013 and 30 August 2018, which state that the grants awarded to the charity totalling £59,258 would become repayable should the site no longer be used for sporting purposes.

Notes to the Financial Statements for the year ended 30 September 2020 (continued)

10 RELATED PARTY DISCLOSURERS

Ovenden Sports & Community Arena CIC - a Community Interest Company, with common trustees/directors.

At the end of the year the company had outstanding trade debtors totalling £nil, (2019: £2,762)

11 ULTIMATE CONTROLLING PARTY

There is no overall controlling party

12 SHARE CAPITAL

The charity is a company limited by guarantee and as such has no share capital. Upon the winding up of the charitable company, the liability of its members is limited to £1.

OSCA FOUNDATION LTD
Detailed Statement of Financial Activities
for the year ended 30 September 2020

INCOMING RESOURCES

			2020	2019
Grant Income				
Ward Forum			-	700
Sport England			33,775	-
Football Foundation			32,842	-
Football Stadium			646	-
			67,263	700
Investment income				
Rents received			7,641	3,325
Room hire			9,865	21,179
Interest receivable			18	75
			17,524	24,579
Other income				
Small Business Grant	Calderdale Council		10,000	-
Business Support Grant	Sport England		10,000	-
Bar takings		10,052		
Less bar stock and costs		8,998	1,054	-
			21,054	-
Total Incoming resources			105,841	25,279
RESOURCES EXPENDED				
Broadband			339	-
Cleaning and sundry materials			-	474
Computer and software expenses			706	120
Covid-19 notices			303	-
Depreciation of tangible fixed assets			14,602	14,061
Development of bar area			750	3,397
Fees re lease of sports pavallion			-	6,000
Fire protection			150	447
Garden work - grant received			-	600
General repairs and renewals			5,666	3,407
Ground maintenance and repairs			3,028	179
Incidental expenses			698	340
Insurance			2,805	3,627
Legal and professional fees re grant applications			-	2,460
Licences			195	-
Light and heat			8,656	10,998
Rates and water			1,609	2,465
Security protection			-	1,623
Stationery			66	-
Sundry equipment			343	-
Surveyor and other fees			-	1,690
			39,916	51,888
Governance Costs				
Accountancy			485	430
Annual return			33	33
			518	463
Total resources expended			40,434	52,351
Net expenditure/income			**65,407**	- 27,072