

SKATERHAM
CR3 YOUTH PROJECT
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's memorandum and articles of incorporation dated 20th August 2012, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The company is limited by guarantee and is a registered charity (no. 1150440) with principal address The Chapel, Guards Avenue, Caterham, Surrey. CR3 5XL.

Objectives and activities

The charity's objects are to further or benefit the residents of Caterham and the surrounding area without distinction of gender, race, political opinions and/or religious beliefs, associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreational pursuits with the object of improving conditions of life for the residents. Pursuant to these objectives the trustees shall have the power to establish, or secure the establishment of a community facility and to maintain or manage or co-operate with any private or statutory authority in the maintenance and management of such a centre for activities promoted by the charity for the public at large and/or those who, by reasons of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need for such facilities. To advance heritage through preserving for public benefit the historical, architectural and constructional heritage that exists in and around the Chapel at Caterham Barracks.

On becoming a Charity the Trustees and manager of the park were required to read the guidance on public benefit issued by the Charity Commission to ensure that our object met the requirements necessary to become a charitable organisation.

All trustees have agreed that the main activities of the Skatepark meet that requirement:

- Providing a recreational facility without distinction of gender, race, political opinions and/or religious beliefs, that benefits the residents of Caterham, by keeping the young people off the streets
- By providing the youth of the area with a space to expend their energy in a safe and secure environment
- By keeping the project on an affordable for all status where no-one is excluded
- By looking after the Chapel, keeping it free from vandalism and disrepair so preserving it for future use and as a building of sentimental and historical value

We are grateful to a number of dedicated volunteers who have contributed their time, some since we started 22 years ago, and others who have recently offered their help, with maintenance, cleaning, Café duties and gardening. Their help makes an enormous difference to the goodwill and running of the project.

SKATERHAM

CR3 YOUTH PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

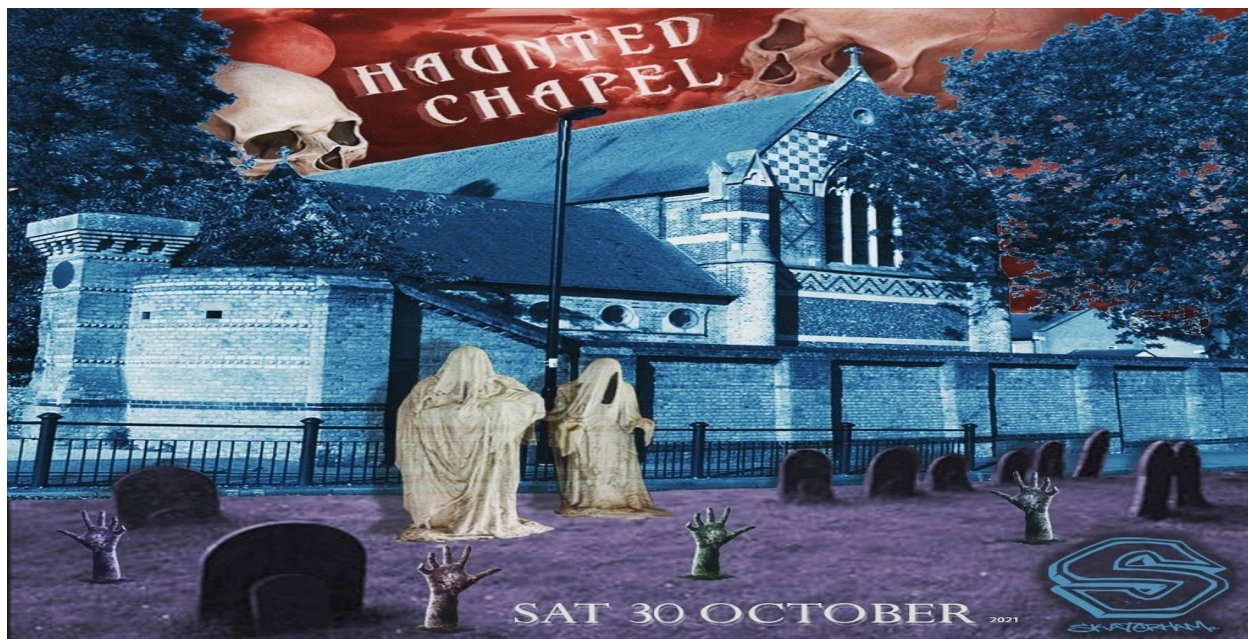
Achievements and performance



Skaterham:

Yet another amazing year for Skaterham despite being Covid-closed for Jan to March 2021. Helped by HMRC with the JRS Grant and by generous funding (see Financial section) we kept our heads above water and provided much needed relief from all the stress of Covid for our members and their families. Our first event of the year was of course Halloween followed by many activities to keep our members occupied.....

OCTOBER.....SUNDAY 30th.....*A scary evening attracting nearly 200 visitors*



Xmas and January 2021 Raffles – drawn live on instagram



**SKATERHAM
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

April 2021 – Scooter Coaching



4th July 21 – Sunday Vert Series Competition Round 1, very well attended and great atmosphere



SUNDAY SERVICE
SKATERHAM SUNDAY 4TH JULY

ROUND 1

UK INDEPENDENT VERT SERIES

SATURDAY PRACTICE - ALL AGES - 4PM-7PM - £5
SUNDAY COMPETITION 10AM-6PM - £10
SPECTATORS £2

CLIF BAR
THE SKATEBOARDING SHOW
HOAX
YOUT CLUB
BAG BAGS
SOCIAL OUTCAST
triple eight
AQUAPAX
Scum

www.skaterham.com

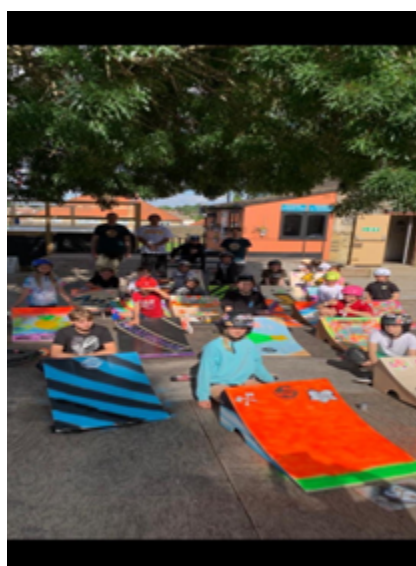
A GROUP | B GROUP | MASTERS - LOADS OF PRIZES - Caterham Surrey CR3 5XL - ALL WELCOME

**SKATERHAM
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

July 21 Skateboard camps with TicTac skateschool



August 21 - Ramp building



**SKATERHAM
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

And throughout the year we kept the very popular foam pit and leap of faith



On-going park maintenance, painting and renewing has made our park brighter, cleaner and more accessible for all. Our manager, Darren is on the ball when it comes to health and safety, new legislations, covid rules etc etc and most importantly giving our members a safe and friendly place to socialise, exercise and have fun.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

CR3 Youth Project Ltd

This is our subsidiary and has two streams of income raising funds for Skaterham

1. **Hire of the Skatepark for private parties and groups:** The venue is hired out typically for birthday parties whenever the park is not open to the public. It is a very popular venue the diary booked sometimes months in advance
2. **The Skaterham Shop:** Selling Skaterham Merchandise, scooters, skateboards and accessories it is opened on request and run by Junior staff, with training from Adult staff.



Looking after the Chapel

The Chapel is a Grade II listed building with great historical importance to Caterham being the former Caterham Army Barracks, Queens Guards Chapel. As occupants of the building we are tasked with looking after it and to this end we make the necessary repairs and renewals. We also organise gardening weekends with a team of volunteers to keep the gardens looking good



SKATERHAM

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level as high as possible to allow for reductions in grant funding and donations and to pay for future repairs and improvements to the park. The trustees regularly assess whether reserves held are excessive for that purpose and if so they will ensure that funds are designated for a specific use or used in line with their charitable objects.

Skaterham generated funds

Funds generated from our main activities came to £42,000 with door income slightly up on private parties. Tuck/Kitchen and shop sales brought in £7,300. In-house fundraising from events, games machine, skate and scoot camps raised a further £15,500. The coaches for the camps were funded by Sport England.

Restricted funding

Applications for funding were once again applied for by our Manager Darren Barnes.

- **November 2020 £670 - Caterham Rotary Club**
- **January 2021 £9,160 - Lottery Community Fund**
- **February 2021 £5,050 - Sport England**
- **February 2021 £5,000 - Community Foundation**
- **August 2021 £1,090 - Sport England**

Unrestricted funding

Once again we are grateful to a number of organisations and people who support us without specifying use of the grant or donation

- The John Cowan Foundation
- John Thompson & Partners
- Eddie Mir, Parents and Friends of Skaterham
- The Bourne Society
- Various Parents Donations

CR3 Youth Project Ltd

Our subsidiary has two streams of income which together raised funds for the charity of £20,385

1. Hire of the Skatepark for private parties and groups
2. The Skaterham Shop

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Major risk management training and procedures:

- First aid training for staff and volunteers
- Risk, health and safety training for staff

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CR3 YOUTH PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

24/06/2021 - Coronavirus (Covid-19) risk assessment – update from July 2020 to date

As per government guidelines and with support from Sport England, Skaterham closed as and when instructed from November 2020. Keeping to strict guidelines volunteers set about cleaning, painting, renewing and repairing Skaterham's ramps and interior walkways etc ready for when we were allowed to re-open.

On 5th April 2021 we opened outside only for 1 week for a pre booked coaching session with under 11's. On 12th April Skaterham once again opened its doors, pre booking only being the new Covid-safe system to keep our numbers under control. No mixing of adults and children and parents were asked (where possible) to leave their children and collect them at the end of the session.

As of Monday 17th May parents were permitted to remain in the building and consume food and drink within our upstairs viewing lounge. Mixed sessions were permitted so parent wishing to accompany their children on the ramps was ok. Parents and visitors were asked to continue to wear their face coverings when moving around the building.

In accordance with government guidelines, our Covid-19 risk assessment remained as follows:

1. Bookings online only, contactless payment on arrival
2. Max amount of users per session
3. Clear signage encouraging the 2m rule
4. Two sanitizer stations
5. Staff PPE if required
6. Markers on ramps showing max amount of persons
7. Screens in place at reception and the Café
8. Consumption of food and drink upstairs only
9. Face Coverings to be worn by visitors and parents not using the ramps

Plans for future periods

Over the past 23 years Skaterham has evolved to what it is today. To keep inline with current trends we consult with our members, volunteers and staff on a regular basis. For the year to come we are planning more of the very popular scooter and skateboard coaching sessions run during school holidays. A new section in the garden will have monkey pull up and parallel fitness bars and as always our entire park is maintained to the highest level.

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles of Association dated 20 August 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Tim Rolfe
Valerie Wilkins
Marilyn Payne
Peter Wilkins
Miriam Dance

Trustees are appointed by existing Trustees. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are trained in the following policies and procedures:

- Child Protection Policy
- Data Protection Policy
- Environmental Policy

SKATERHAM
CR3 YOUTH PROJECT
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees' report was approved by the Board of Trustees.

Marilyn Payne
Trustee

Tim Rolfe
Trustee

13 June 2022

Charity registration number 1150440

Company registration number 8185568 (England and Wales)

SKATERHAM

CR3 YOUTH PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

SKATERHAM

CR3 YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tim Rolfe Valerie Wilkins Marilyn Payne Peter Wilkins Miriam Dance
Secretary	Marilyn Payne
Charity number	1150440
Company number	8185568
Principal address	The Chapel Guards Avenue Caterham Surrey CR3 5XL
Registered office	The Chapel Guards Avenue Caterham Surrey CR3 5XL
Independent examiner and accountant	Bruce Chapman BSc FCA CTA Roger Lugg & Co 12 - 14 High Street Caterham Surrey CR3 5UA
Subsidiary accountant	Simon Nunn 2 Guards Avenue Caterham Surrey CR3 5XL

SKATERHAM

CR3 YOUTH PROJECT

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SKATERHAM
CR3 YOUTH PROJECT
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Notes							
<u>Income and endowments from:</u>							
Donations, gifts and grants	3	38,625	21,220	59,845	40,061	29,369	69,430
Charitable activities	4	23,279	-	23,279	23,393	-	23,393
Other trading activities	5	32,287	-	32,287	20,933	-	20,933
Investments	6	-	-	-	1	-	1
Other income	7	523	-	523	2,500	-	2,500
Total income		94,714	21,220	115,934	86,888	29,369	116,257
<u>Expenditure on:</u>							
Raising funds	8	11,675	-	11,675	11,842	-	11,842
Charitable activities	9	80,152	23,114	103,266	82,086	12,485	94,571
Total expenditure		91,827	23,114	114,941	93,928	12,485	106,413
Net income/(expenditure) for the year/							
Net movement in funds		2,887	(1,894)	993	(7,040)	16,884	9,844
Fund balances at 1 October 2020		41,399	17,902	59,301	48,439	1,018	49,457
Fund balances at 30 September 2021		44,286	16,008	60,294	41,399	17,902	59,301

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

All income and expenditure derive from continuing activities.

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

SKATERHAM
CR3 YOUTH PROJECT
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	12		19,965		22,357
Investments	13		1		1
			<u>19,966</u>		<u>22,358</u>
Current assets					
Inventories	14	1,163		930	
Trade and other receivables	15	42,710		33,482	
Cash at bank and in hand		8,213		7,605	
		<u>52,086</u>		<u>42,017</u>	
Current liabilities	16	(11,758)		(5,074)	
Net current assets			40,328		36,943
Total assets less current liabilities			<u>60,294</u>		<u>59,301</u>
Income funds					
Restricted funds	17		16,008		17,902
Unrestricted funds			44,286		41,399
			<u>60,294</u>		<u>59,301</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13 June 2022

Marilyn Payne
Trustee

Company registration number 8185568

SKATERHAM

CR3 YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Charity information

Skaterham is a private company limited by guarantee incorporated in England and Wales. The registered office is The Chapel, Guards Avenue, Caterham, Surrey, CR3 5XL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income from grants, donations, charitable activities and fund raising is recognised when the charity has unconditional entitlement to the resources.

The value of services from volunteers cannot be reliably measured, so no income and expenditure is shown in relation to this.

1.5 Resources expended

Expenditure is recognised as soon as there is a legal and constructive obligation committing the charity to pay out the resources.

All support costs are allocated to the main charitable activity, so no apportionment is required.

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies **(Continued)**

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	5% straight line
Skatepark equipment	25% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

The fixed asset investment in the subsidiary is measured at cost.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Inventories

Inventories are stated at the lower of cost and net realisable value. Stocks comprise food for catering and resale.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies **(Continued)**

1.14 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 398 of the Companies Act 2006 not to prepare group accounts.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations, gifts and grants

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	23,396	-	23,396	26,417
Grants	15,229	21,220	36,449	43,013
	<u>38,625</u>	<u>21,220</u>	<u>59,845</u>	<u>69,430</u>
For the year ended 30 September 2020	<u>40,061</u>	<u>29,369</u>		<u>69,430</u>

Donations and gifts

Unrestricted

Other donations and gifts	3,481	3,087
Donation from subsidiary	19,915	23,330
	<u>23,396</u>	<u>26,417</u>

Grants receivable for core activities

UF Government grant income	15,229	13,644
<u>Restricted</u>		
Big Lottery Fund - Awards for all	9,160	5,655
Other grants	12,060	23,714
	<u>36,449</u>	<u>43,013</u>

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

4 Charitable activities

	Door income 2021 £	Door income 2020 £
Door income	23,279	23,563
Outings income	-	(170)
	<u>23,279</u>	<u>23,393</u>

5 Other trading activities

	2021 £	2020 £
Fundraising events	15,594	5,796
Cafe/Tuckshop sales	14,142	13,122
Kitchen sales	798	1,842
Games and vending machines	1,753	173
	<u>32,287</u>	<u>20,933</u>

6 Investments

	Total	Unrestricted funds
	2021 £	2020 £
Interest receivable	-	1
	<u>-</u>	<u>1</u>

7 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Net gain on disposal of tangible fixed assets	523	2,500
	<u>523</u>	<u>2,500</u>

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

8 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Fundraising: costs of goods sold</u>		
Cafe/Tuck and kitchen purchases	9,331	9,216
Support costs	2,344	2,626
	<hr/>	<hr/>
Fundraising: costs of goods sold	11,675	11,842
	<hr/>	<hr/>
	11,675	11,842
	<hr/> <hr/>	<hr/> <hr/>

9 Charitable activities

	2021 £	2020 £
Staff costs	50,664	50,437
Depreciation and impairment	1,965	2,107
<u>Activities undertaken directly</u>		
Rent and rates	456	620
Insurance	12,345	7,422
Light and heat	574	599
Outings	-	637
Repairs and renewals	20,113	21,193
Cleaning	2,625	2,811
Chapel expenses	2,905	1,855
Telephone	692	669
<u>Support costs</u>		
Minibus costs	69	1,235
Activities expenses	1,585	782
Staff canteen	-	976
Postage, stationery and travel	2,493	346
Legal fees	13	13
Marketing	232	1,211
Bank charges	21	78
Subscriptions	216	229
Sundry	66	198
<u>Governance costs</u>		
Accountancy and independent examination	1,232	1,153
	<hr/>	<hr/>
	103,266	94,571
	<hr/> <hr/>	<hr/> <hr/>

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Manager	1	1
Park assistants	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	49,646	48,540
Social security costs	-	891
Other pension costs	1,018	1,006
	<u>50,664</u>	<u>50,437</u>

The aggregate remuneration of key management personnel in the year was £35,784.

There were no employees whose annual remuneration was £60,000 or more.

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

12 Property, plant and equipment

	Land and buildings £	Skatepark equipment £	Motor vehicles £	Total £
Cost				
At 1 October 2020	36,000	24,304	4,275	64,579
Disposals	-	-	(4,275)	(4,275)
At 30 September 2021	36,000	24,304	-	60,304
Depreciation and impairment				
At 1 October 2020	14,400	23,974	3,848	42,222
Depreciation charged in the year	1,800	165	-	1,965
Eliminated in respect of disposals	-	-	(3,848)	(3,848)
At 30 September 2021	16,200	24,139	-	40,339
Carrying amount				
At 30 September 2021	19,800	165	-	19,965
At 30 September 2020	21,600	330	427	22,357

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

13 Fixed asset investments

**Other
investments**

Cost or valuation

At 1 October 2020 & 30 September 2021

1

Carrying amount

At 30 September 2021

1

At 30 September 2020

1

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	20	1	1

14 Inventories

Stock of consumables

2021 £	2020 £
1,163	930

15 Trade and other receivables

Amounts falling due within one year:

	2021 £	2020 £
Trade receivables	(861)	-
Amounts owed by subsidiary undertakings	40,089	32,307
Other receivables	419	-
Prepayments and accrued income	3,063	1,175
	42,710	33,482

16 Current liabilities

Other taxation and social security

Trade payables

Other payables

Accruals and deferred income

2021 £	2020 £
683	819
7,460	3,255
2,565	-
1,050	1,000
11,758	5,074

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CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2020	Movement in funds		Balance at 30 September 2021
	£	Grant	Expenditure	£
Sport England - foam pit	-	1,090	-	1,090
Caterham Rotary/Roundtable	5,544	-	-	5,544
High Sherrif Award	199	-	(199)	-
Big Lottery Community Fund - Back on the ramps	3,859	-	(3,838)	21
Sport England - emergency fund	5,000	5,050	(4,375)	5,675
Lotto Community Fund	-	9,160	(9,160)	-
John Cowan Foundation	3,300	250	-	3,550
Rotary - Covid grant	-	670	(542)	128
Community Foundation	-	5,000	(5,000)	-
	<u>17,902</u>	<u>21,220</u>	<u>(23,114)</u>	<u>16,008</u>

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 30 September 2021 are represented by:						
Property, plant and equipment	19,965	-	19,965	22,357	-	22,357
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	24,320	16,008	40,328	19,041	17,902	36,943
	<u>44,286</u>	<u>16,008</u>	<u>60,294</u>	<u>41,399</u>	<u>17,902</u>	<u>59,301</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

20 Subsidiaries

These financial statements are separate charity financial statements for Skaterham.

Separate company financial statements are required to be prepared by law. Consolidated financial statements for the group are not prepared.

Details of the charity's subsidiaries at 30 September 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
CR3 Youth Project Limited	UK	Skatepark	Ordinary	100.00	

The investment in the subsidiary is stated at cost.

SKATERHAM

CR3 YOUTH PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SKATERHAM

I report to the trustees on my examination of the financial statements of Skaterham (the charity) for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Bruce Chapman BSc FCA CTA

Roger Lugg & Co
12 - 14 High Street
Caterham
Surrey
CR3 5UA

Dated: 23 June 2022