

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 2022

SKATERHAM

CR3 YOUTH PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tim Rolfe Marilyn Payne 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
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 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 2022

Achievements and performance



Skaterham:

We have been running for 23 years and what better commendation can there be than when the 'kids' that came in the first few years are now coming again with their 'kids'. We are proud of what we have achieved over the years and look forward to many more to come. We provide a much needed escape for young people and their families who visit week in and week out, for some it is a phase for others it will continue into adulthood. As always our first event of the year was of course Halloween

OCTOBER.....SATURDAY 30th.....

Skaterham haunted church walk through event. Sat 30th Oct.....£5 per person..... This special event is not for the faint hearted! Dress up essential.

The Church will be transformed into an abandoned building full of scary characters. Work your way through the zones collecting "tokens" and make it to the end to receive a goody bag. We dare you to go upstairs into "The Attic" (for older kids and adults only).

New Years Raffle 1st January 2022 – drawn live on instagram



**SKATERHAM
CR3 YOUTH PROJECT
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

In April 22 we opened our newly rebuilt garden area featuring grassed picnic area, beginners zone, two mini half pipes and a new flat bank. The garden is perfect for parties too and is open when the weather permits



Throughout the Summer Holidays and half terms we continued the very popular Scoot and Skate Camps.



*This all day activity (11am-4pm) is an action packed day of learning, demo's, games and free stuff. Beginners (completely new to scootering) and intermediate (looking to progress). Any age 5+ Please bring a packed lunch or money for food and drink.
etely for food and drink*

**SKATERHAM
CR3 YOUTH PROJECT
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

June 22 the Queens Jubilee Party



Our smart new reception area



**SKATERHAM
CR3 YOUTH PROJECT
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8th September 2022



We remember our Jubilee event a couple of months back where the kids and parents met our cardboard Queen. Sadly, we take this photo this evening as it's announced that our Queen has died. From us all at Skaterham, thankyou for your amazing service to the country

SKATERHAM

CR3 YOUTH PROJECT

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

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

CR3 YOUTH PROJECT

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

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 £94,000 with private parties bringing in £36,000 and door income at £32,000. Tuck/Kitchen and shop sales brought in £13,500. In-house fundraising from events, games machine, skate and scoot camps raised a further £12,500.

Restricted funding

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

- **December 2021 £10,000 - The Octopus Foundation**
- **May 2022 £9,750 - Lottery Community Fund**

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
- Various Parents Donations

CR3 Youth Project Ltd

Our subsidiary has two streams of income which together raised funds for the charity of £39,621

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

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.

**SKATERHAM
CR3 YOUTH PROJECT
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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

(Resigned 3 May 2022)

Marilyn Payne

Peter Wilkins

(Resigned 3 May 2022)

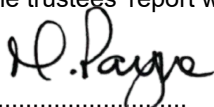
Miriam Dance

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

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



.....
Marilyn Payne

Trustee

Date: 29/06/2023.....



.....
Tim Rolfe

Trustee

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 2022.

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:

**SKATERHAM
CR3 YOUTH PROJECT
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
Donations, gifts and grants	3	52,164	10,000	62,164	38,625	21,220	59,845
Charitable activities	4	32,308	-	32,308	23,279	-	23,279
Other trading activities	5	49,775	-	49,775	32,287	-	32,287
Investments	6	7	-	7	-	-	-
Other income	7	-	-	-	523	-	523
Total income		<u>134,254</u>	<u>10,000</u>	<u>144,254</u>	<u>94,714</u>	<u>21,220</u>	<u>115,934</u>
<u>Expenditure on:</u>							
Raising funds	8	<u>26,828</u>	<u>-</u>	<u>26,828</u>	<u>11,675</u>	<u>-</u>	<u>11,675</u>
Charitable activities	9	<u>99,256</u>	<u>5,631</u>	<u>104,887</u>	<u>80,152</u>	<u>23,114</u>	<u>103,266</u>
Total expenditure		<u>126,084</u>	<u>5,631</u>	<u>131,715</u>	<u>91,827</u>	<u>23,114</u>	<u>114,941</u>
Net income for the year/ Net movement in funds		8,170	4,369	12,539	2,887	(1,894)	993
Fund balances at 1 October 2021		<u>44,286</u>	<u>16,008</u>	<u>60,294</u>	<u>41,399</u>	<u>17,902</u>	<u>59,301</u>
Fund balances at 30 September 2022		<u>52,456</u>	<u>20,377</u>	<u>72,833</u>	<u>44,286</u>	<u>16,008</u>	<u>60,294</u>

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	13		21,570		19,965
Investments	14		1		1
			<u>21,571</u>		<u>19,966</u>
Current assets					
Inventories	15	1,427		1,163	
Trade and other receivables	16	26,827		42,710	
Cash at bank and in hand		30,246		8,213	
		<u>58,500</u>		<u>52,086</u>	
Current liabilities	17	(7,238)		(11,758)	
Net current assets			51,262		40,328
Total assets less current liabilities			<u>72,833</u>		<u>60,294</u>
Income funds					
Restricted funds	18		20,377		16,008
Unrestricted funds			52,456		44,286
			<u>72,833</u>		<u>60,294</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 2022.

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

.....
Marilyn Payne
Trustee

Company registration number 8185568

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 2022

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

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 2022

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 2022 £	Total 2021 £
Donations and gifts	51,971	-	51,971	23,396
Grants	193	10,000	10,193	36,449
	<u>52,164</u>	<u>10,000</u>	<u>62,164</u>	<u>59,845</u>
For the year ended 30 September 2021	<u>38,625</u>	<u>21,220</u>		<u>59,845</u>
Donations and gifts				
<u>Unrestricted</u>				
Other donations and gifts			12,350	3,481
Donation from subsidiary			39,621	19,915
			<u>51,971</u>	<u>23,396</u>
Grants receivable for core activities				
UF Government grant income			193	15,229
<u>Restricted</u>				
Big Lottery Fund - Awards for all			9,750	9,160
Other grants			250	12,060
			<u>10,193</u>	<u>36,449</u>

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4 Charitable activities

	Door income 2022 £	Door income 2021 £
Door income	32,308	23,279

5 Other trading activities

	2022 £	2021 £
Fundraising events	21,394	15,594
Cafe/Tuckshop sales	22,629	14,142
Kitchen sales	3,615	798
Games and vending machines	2,137	1,753
	49,775	32,287

6 Investments

	Unrestricted funds 2022 £	Total 2021 £
Interest receivable	7	-

7 Other income

	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
Net gain on disposal of tangible fixed assets	-	523

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising: costs of goods sold		
Cafe/Tuck and kitchen purchases	25,236	9,331
Support costs	1,592	2,344
	<hr/>	<hr/>
Fundraising: costs of goods sold	26,828	11,675
	<hr/>	<hr/>
	26,828	11,675
	<hr/> <hr/>	<hr/> <hr/>

9 Charitable activities

	2022 £	2021 £
Staff costs	54,027	50,664
Depreciation and impairment	3,155	1,965
<u>Activities undertaken directly</u>		
Rent and rates	514	456
Insurance	14,416	12,345
Light and heat	640	574
Repairs and renewals	17,979	20,113
Cleaning	3,231	2,625
Chapel expenses	3,557	2,905
Telephone	696	692
<u>Support costs</u>		
Minibus costs	-	69
Activities expenses	1,687	1,585
Postage, stationery and travel	661	2,493
Computer costs	143	-
Legal fees	13	13
Marketing	429	232
Bank charges	2	21
Subscriptions	843	216
Sundry	1,362	66
<u>Governance costs</u>		
Accountancy and independent examination	1,532	1,232
	<hr/>	<hr/>
	104,887	103,266
	<hr/> <hr/>	<hr/> <hr/>

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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:

	2022	2021
	Number	Number
Manager	1	1
Park assistants	2	1
	<u>3</u>	<u>2</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	52,551	49,646
Social security costs	490	-
Other pension costs	986	1,018
	<u>54,027</u>	<u>50,664</u>

The aggregate remuneration of key management personnel in the year was £40,673.

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

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

13 Property, plant and equipment

	Land and buildings	Skatepark equipment	Total
	£	£	£
Cost			
At 1 October 2021	36,000	24,304	60,304
Additions	-	4,760	4,760
	<hr/>	<hr/>	<hr/>
At 30 September 2022	36,000	29,064	65,064
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 October 2021	16,200	24,139	40,339
Depreciation charged in the year	1,800	1,355	3,155
	<hr/>	<hr/>	<hr/>
At 30 September 2022	18,000	25,494	43,494
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 30 September 2022	18,000	3,570	21,570
	<hr/>	<hr/>	<hr/>
At 30 September 2021	19,800	165	19,965
	<hr/>	<hr/>	<hr/>

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 Fixed asset investments

		Other investments
Cost or valuation		
At 1 October 2021 & 30 September 2022		1
Carrying amount		
At 30 September 2022		1
At 30 September 2021		1

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	21	1	1

15 Inventories

	2022 £	2021 £
Stock of consumables	1,427	1,163

16 Trade and other receivables

	2022 £	2021 £
Amounts falling due within one year:		
Trade receivables	(1,278)	(861)
Amounts owed by subsidiary undertakings	23,285	40,089
Other receivables	1,700	419
Prepayments and accrued income	3,120	3,063
	26,827	42,710

17 Current liabilities

	2022 £	2021 £
Other taxation and social security	808	683
Trade payables	5,090	7,460
Other payables	-	2,565
Accruals and deferred income	1,340	1,050
	7,238	11,758

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

18 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:

	Movement in funds		
	Balance at 1 October 2021	Grant	Expenditure
	£	£	£
Sport England - foam pit	1,090	-	(1,090)
Caterham Rotary/Roundtable	5,544	-	-
Big Lottery Community Fund - Back on the ramps	21	-	(19)
Sport England - emergency fund	5,675	-	(675)
Lotto Community Fund	-	9,750	(3,719)
John Cowan Foundation	3,550	250	-
Rotary - Covid grant	128	-	(128)
	<u>16,008</u>	<u>10,000</u>	<u>(5,631)</u>
	<u><u>16,008</u></u>	<u><u>10,000</u></u>	<u><u>(5,631)</u></u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted	Total Unrestricted	Restricted	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:					
Property, plant and equipment	21,570	-	21,570	19,965	19,965
Investments	1	-	1	1	1
Current assets/(liabilities)	30,885	20,377	51,262	24,320	40,328
	<u>52,456</u>	<u>20,377</u>	<u>72,833</u>	<u>44,286</u>	<u>60,294</u>
	<u><u>52,456</u></u>	<u><u>20,377</u></u>	<u><u>72,833</u></u>	<u><u>44,286</u></u>	<u><u>60,294</u></u>

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

SKATERHAM
CR3 YOUTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

21 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 2022 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.