

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 2023**

# SKATERHAM

## CR3 YOUTH PROJECT

### LEGAL AND ADMINISTRATIVE INFORMATION

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

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**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
***FOR THE YEAR ENDED 30 SEPTEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 30 September 2023.

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 24 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 2023

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#### Achievements and performance



*We started in 1999 and now 24 years later Skaterham is as popular as ever. We have never advertised yet new members are joining each week and parties are booked months in advance. Skaterhams management committee and staff are proud to be a part of such a brilliant youth facility and look forward to many more years to come. As always our first event of the year was of course Halloween .....*

#### **OCTOBER.....Halloween.....**

***What a great Halloween we had. Our home was transformed by an army of volunteers into a creepy church and despite the torrential rain, we had 150 people brave enough to do the scary walk through all dressed up in their scariest costumes***



# SKATERHAM

## CR3 YOUTH PROJECT

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

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### DECEMBER 22

*Our Christmas schedule, as follows, was packed with activities and extra days to keep our members busy. Our coaching Camps are very popular and sell out in hours.*

**Saturday 23rd** – Open as normal 9-3pm

**Saturday 23rd** Under 11's Xmas Party 6-8pm

12+ Xmas Party 8-10pm

Games, Giveaways, activities and a Burger or Veggie Burger – £5 entry and wear your favorite Christmas outfit

**Sunday 24th** – Private hire available

**Monday 25th and Tuesday 26th** – CLOSED

**Wednesday 27th** – **VIP Day 11-4pm** – Cost £25. Includes lunch, unlimited drinks, games, activities and take home an **EXCLUSIVE BLACK AND GOLD T-SHIRT**

**Wednesday 27th** as normal for the 8 & Under session 4.30-6.30pm

**Thursday 28th** – Scooter Camp for Beginners 11-4pm

**Friday 29th** – Scooter Camp for Intermediates 11-4pm

Join world class coaches Terry Price and David Shaw for this all day activity to improve your scoot skills £25. Bring a packed lunch

*Moving forward to Summer: We joined in with a stall at the Caterham Carnival and Pumafest and we took our scooby machine to the Caterham Street party. We had a ride and bounce Scooter Jam in July and events during August were again all sold out.*

*WHAT A SUMMER- our new activity sessions were a HUGE HIT with parents and kids! We welcomed over 200 kids who tried new activities such as slack-line, table tennis and art. We also cooked everyone of them a meal*



**SKATERHAM  
CR3 YOUTH PROJECT  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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*Table Tennis & Ramp Building*



*Hungry members*



**SKATERHAM  
CR3 YOUTH PROJECT  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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*A new addition to the Garden area –*



**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.



# **SKATERHAM CR3 YOUTH PROJECT TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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## **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.*



## **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. At 30 September 2023 unrestricted funds stood at £58,206 (2022 £52,456).

## **Skaterham generated funds**

Funds generated from our main activities came to £89,500 with private parties bringing in £33,000 and door income at £32,500. Cafe and shop sales brought in £14,750. In-house fundraising from events, games machine, skate and scoot camps raised a further £9,100.

## **Restricted funding**

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

- **November 2022 £1,500 - Tesco Groundworks**

# **SKATERHAM**

## **CR3 YOUTH PROJECT**

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

#### **FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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#### **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
- St James Place
- Eddie Mir, Parents and Friends of Skaterham
- Various Parents Donations
- HSBC

#### **CR3 Youth Project Ltd**

Our subsidiary has two streams of income which together raised funds for the charity of £31,953

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

The trustees have 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 24 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

Marilyn Payne

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.

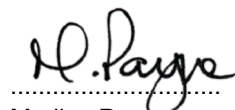
Trustees are trained in the following policies and procedures:

- Child Protection Policy
- Data Protection Policy
- Environmental Policy

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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



.....  
Marilyn Payne  
**Trustee**

Date: 28/06/2024  
.....



.....  
Tim Rolfe  
**Trustee**

# **SKATERHAM CR3 YOUTH PROJECT INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SKATERHAM**

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I report to the trustees on my examination of the financial statements of Skaterham (the charity) for the year ended 30 September 2023.

## **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 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	37,265	1,000	38,265	52,164	10,000	62,164
Charitable activities	4	32,478	-	32,478	32,308	-	32,308
Other trading activities	5	48,067	-	48,067	49,775	-	49,775
Investments	6	356	-	356	7	-	7
Other income	7	90	-	90	-	-	-
<b>Total income</b>		<u>118,256</u>	<u>1,000</u>	<u>119,256</u>	<u>134,254</u>	<u>10,000</u>	<u>144,254</u>
<b>Expenditure on:</b>							
Raising funds	8	25,215	-	25,215	26,828	-	26,828
Charitable activities	9	87,291	13,871	101,162	99,256	5,631	104,887
<b>Total expenditure</b>		<u>112,506</u>	<u>13,871</u>	<u>126,377</u>	<u>126,084</u>	<u>5,631</u>	<u>131,715</u>
<b>Net income/(expenditure) and movement in funds</b>		5,750	(12,871)	(7,121)	8,170	4,369	12,539
<b>Reconciliation of funds:</b>							
Fund balances at 1 October 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>
<b>Fund balances at 30 September 2023</b>		<u>58,206</u>	<u>7,506</u>	<u>65,712</u>	<u>52,456</u>	<u>20,377</u>	<u>72,833</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	14		23,677		21,570
Investments	15		1		1
			<u>23,678</u>		<u>21,571</u>
<b>Current assets</b>					
Inventories	16	1,343		1,427	
Trade and other receivables	17	16,338		26,827	
Cash at bank and in hand		33,617		30,246	
		<u>51,298</u>		<u>58,500</u>	
<b>Current liabilities</b>	18	(9,264)		(7,238)	
		<u>51,298</u>		<u>58,500</u>	
<b>Net current assets</b>			42,034		51,262
<b>Total assets less current liabilities</b>			<u>65,712</u>		<u>72,833</u>
<b>Net assets excluding pension liability</b>			<u>65,712</u>		<u>72,833</u>
			<u>65,712</u>		<u>72,833</u>
<b>The funds of the charity</b>					
Restricted income funds	20		7,506		20,377
Unrestricted funds	21		58,206		52,456
			<u>65,712</u>		<u>72,833</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 2023.

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 (England and Wales)

# **SKATERHAM**

## **CR3 YOUTH PROJECT**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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## **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 memorandum and articles of association, 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 or grantors 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 2023**

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**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 2023***

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**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.

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**3 Donations, gifts and grants**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	37,265	-	37,265	51,971
Grants	-	1,000	1,000	10,193
	<u>37,265</u>	<u>1,000</u>	<u>38,265</u>	<u>62,164</u>
<b>For the year ended 30 September 2022</b>	<u>52,164</u>	<u>10,000</u>		<u>62,164</u>

**Donations and gifts**

Unrestricted

Other donations and gifts	5,312	12,350
Donation from subsidiary	31,953	39,621
	<u>37,265</u>	<u>51,971</u>

**Grants receivable for core activities**

UF Government grant income	-	193
<u>Restricted</u>		
Big Lottery Fund - Awards for all	-	9,750
Tesco - Groundwork UK	1,500	-
Other grants	(500)	250
	<u>1,000</u>	<u>10,193</u>

The £500 represents donations incorrectly treated as restricted in earlier years which have been moved to unrestricted funds.

**4 Income from charitable activities**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Skatepark entrance</b>		
Door income	<u>32,478</u>	<u>32,308</u>

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**5 Other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising events	16,991	21,394
Cafe/Tuckshop sales	29,094	26,244
Games and vending machines	1,982	2,137
	<u>48,067</u>	<u>49,775</u>

**6 Income from investments**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Interest receivable	356	7
	<u>356</u>	<u>7</u>

**7 Other income**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Net gain on disposal of tangible fixed assets	90	-
	<u>90</u>	<u>-</u>

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**8 Raising funds**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Fundraising: costs of goods sold		
Cafe/Tuck and kitchen purchases	22,949	25,236
Support costs	2,266	1,592
	<hr/>	<hr/>
Fundraising: costs of goods sold	25,215	26,828
	<hr/>	<hr/>
	<b>25,215</b>	<b>26,828</b>
	<hr/> <hr/>	<hr/> <hr/>

**9 Charitable activities**

	<b>2023 £</b>	<b>2022 £</b>
Staff costs	53,520	54,027
Depreciation and impairment	4,689	3,155
<u>Activities undertaken directly</u>		
Rent and rates	624	514
Insurance	15,066	14,416
Light and heat	587	640
Repairs and renewals	6,377	17,979
Cleaning	3,443	3,231
Chapel expenses	2,371	3,557
Telephone	878	696
<u>Support costs</u>		
Activities expenses	3,237	1,687
Postage, stationery and travel	1,173	661
Computer costs	420	143
Legal fees	13	13
Marketing	855	429
Bank charges	25	2
Subscriptions	166	843
Sundry	1,271	1,362
<u>Governance costs</u>		
Accountancy and independent examination	1,445	1,532
	<hr/>	<hr/>
	<b>101,162</b>	<b>104,887</b>
	<hr/> <hr/>	<hr/> <hr/>

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>10</b>	<b>Net movement in funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned property, plant and equipment	4,689	3,155
	Profit on disposal of property, plant and equipment	(90)	-
		<u>          </u>	<u>          </u>

**11 Trustees**

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

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Manager	1	1
Park assistants	3	2
	<u>          </u>	<u>          </u>
	4	3
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	52,428	52,551
Social security costs	-	490
Other pension costs	1,092	986
	<u>          </u>	<u>          </u>
	53,520	54,027
	<u>          </u>	<u>          </u>

The aggregate remuneration of key management personnel in the year was £40,365.

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

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**14 Property, plant and equipment**

	<b>Land and buildings £</b>	<b>Skatepark equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2022	36,000	29,063	65,063
Additions	-	6,797	6,797
	<hr/>	<hr/>	<hr/>
At 30 September 2023	36,000	35,860	71,860
	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>			
At 1 October 2022	18,000	25,494	43,494
Depreciation charged in the year	1,800	2,889	4,689
	<hr/>	<hr/>	<hr/>
At 30 September 2023	19,800	28,383	48,183
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 30 September 2023	16,200	7,477	23,677
	<hr/>	<hr/>	<hr/>
At 30 September 2022	18,000	3,570	21,570
	<hr/>	<hr/>	<hr/>

**SKATERHAM**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**15 Fixed asset investments**

		<b>Other investments</b>
<b>Cost or valuation</b>		
At 1 October 2022 & 30 September 2023		1
<b>Carrying amount</b>		
At 30 September 2023		1
At 30 September 2022		1

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
Other investments comprise:			
Investments in subsidiaries	<b>24</b>	1	1

**16 Inventories**

	<b>2023 £</b>	<b>2022 £</b>
Stock of consumables	1,343	1,427

**17 Trade and other receivables**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	(51)	(1,278)
Amounts owed by subsidiary undertakings	12,725	23,285
Other receivables	520	1,700
Prepayments and accrued income	3,144	3,120
	16,338	26,827

**18 Current liabilities**

	<b>2023 £</b>	<b>2022 £</b>
Other taxation and social security	785	808
Trade payables	7,034	5,090
Accruals and deferred income	1,445	1,340
	9,264	7,238

**SKATERHAM**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**19 Retirement benefit schemes**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,092	986

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**20 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>Balance at 1 October 2022</b>	<b>Grant</b>	<b>Expenditure</b>	<b>Balance at 30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Caterham Rotary/Roundtable	5,544	-	-	5,544
Big Lottery Community Fund - Back on the ramps	2	-	(2)	-
Sport England - emergency fund	5,000	-	(5,000)	-
Lotto Community Fund	6,031	-	(6,031)	-
John Cowan Foundation	3,800	(500)	(1,338)	1,962
Tesco Groundworks Fund	-	1,500	(1,500)	-
	<u>20,377</u>	<u>1,000</u>	<u>(13,871)</u>	<u>7,506</u>

**21 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	52,456	118,256	(112,506)	58,206
	<u>52,456</u>	<u>118,256</u>	<u>(112,506)</u>	<u>58,206</u>
<b>Previous year:</b>				
	<b>At 1 October 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 September 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	44,286	134,254	(126,084)	52,456
	<u>44,286</u>	<u>134,254</u>	<u>(126,084)</u>	<u>52,456</u>

**SKATERHAM**  
**CR3 YOUTH PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**22 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 30 September 2023:</b>			
Property, plant and equipment	23,677	-	23,677
Investments	1	-	1
Current assets/(liabilities)	34,528	7,506	42,034
	<u>58,206</u>	<u>7,506</u>	<u>65,712</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 30 September 2022:</b>			
Property, plant and equipment	21,570	-	21,570
Investments	1	-	1
Current assets/(liabilities)	30,885	20,377	51,262
	<u>52,456</u>	<u>20,377</u>	<u>72,833</u>

**23 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**24 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 2023 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.

CR3 Youth Project Limited is the trading subsidiary of Skaterham with turnover consisting of income from private bookings and the Skaterham shop sales. The subsidiary donates its income for the year to the charity (2023 £31,953; 2022 £39,621)