

REGISTERED COMPANY NUMBER: 08504871 (England and Wales)
REGISTERED CHARITY NUMBER: 1153042

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2021
for
4Motion Darlington

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

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for the Year Ended 30 April 2021**

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4Motion Darlington

Report of the Trustees for the Year Ended 30 April 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote for the benefit of the inhabitants of Darlington and the surrounding areas, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively roller-skating, scootering, skateboarding and biking, for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To promote such other charitable purposes as the company in its absolute discretion shall from time to time consider can be appropriately carried on in conjunction with the activities carried on pursuant to first object mentioned above.

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The charity trustees have complied with their duty to have due regard to the guidance published by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

4Motion Darlington has now been established for nearly eight years. We provide an indoor skatepark for all and a variety of coaching and development opportunities for children and young people.

The skatepark has now been open for seven years. We closed on the 25th March 2020 due to Covid-19. Reopened 25th July 2020 with reduced capacity and a new booking system. Then closed again 5th November due to Covid, Reopened 1st December 2020 and then closed on 31st December 2020, until we reopened on 12th April 2021 with limited capacity.

In April 2020 the charity received a grant of £25,000 from the Government to help towards the running costs and we placed all staff, except for the manager, on furlough. We applied to Sport England for a grant to help cover the running costs during lockdown (manager and ongoing bills excluding rent) and secured funding of £6,942.

As a result of the surplus and further government support (grants and furlough), the Sport England grant, the charity has been able to protect employment and continues to be a going concern. Income from park entrance was significantly reduced at a total of £77,182 which is 45% of the previous year's income.

During this period, we have negotiated terms of a new lease with the landlord. It's taken longer as a result of Covid but we hope that the lease will be drawn up and signed in the Autumn 2021.

In April 2021 we started U16 skateboard and bmx only sessions for the first time to encourage more young people to take up these sports, which we hope to grow and continue as we move forward.

We continue to encourage use of the park with a wide variety of users and groups including, home schooling, special needs/behavioural schools, toddlers, and community associations to ensure the skatepark is available to all. As we move forward, we will continue to operate a safe facility and within government guidelines.

FINANCIAL REVIEW

Investment policy and objectives

The Charity does not have a policy for the selection of investments or for the selection of those who might receive monetary grants out of the assets of the charity.

Reserves policy

It is the Charity's policy to work towards setting aside, in reserves, an amount equivalent to three months operating costs calculated and reviewed annually.

4Motion Darlington

Report of the Trustees for the Year Ended 30 April 2021

FINANCIAL REVIEW

Funds in deficit

The Charity does not have any funds in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

4Motion Darlington welcomes new trustees. The board members themselves take a proactive approach to this, speaking with people they feel would have something to contribute to the Charity at the board level.

Prospective Management Committee members start with the charity as formal attendees/ co-opted members until the Annual General Meeting takes place and they either become Directors/ Trustees or they remain formal attendees/ co-opted members because that fits in with their role and demands on their time.

Organisational structure

The charity has a board of trustees which has overall control and responsibility for policy and all major decisions. All members of the board are directors and trustees.

Induction and training of new trustees

As part of their induction, new board members are familiarised with the charities objectives and activities together with the accounts and workings of the charity. Each new board member is provided with a copy of the Memorandum and Articles of Association and relevant information provided by the charity commission regarding Trustees Duties.

New members will be invited to look around the skate park and meet the staff and volunteers from various work streams. They will be invited to other internal and external opportunities where they can improve the knowledge, skills and understandings relevant to the voluntary work they do for the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08504871 (England and Wales)

Registered Charity number

1153042

Registered office

9 Clare Avenue
Darlington
Co. Durham
DL3 8SJ

Trustees

N R Leeming
D Woodcock
C P Tervit
P E Gwyther

Independent Examiner

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

Approved by order of the board of trustees on 8 December 2021 and signed on its behalf by:

4Motion Darlington

**Report of the Trustees
for the Year Ended 30 April 2021**

A handwritten signature in black ink, appearing to read 'N R Leeming', followed by a vertical line.

N R Leeming - Trustee

**Independent Examiner's Report to the Trustees of
4Motion Darlington**

Independent examiner's report to the trustees of 4Motion Darlington ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (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 accounts to be reached.



Michael Chrishard
FCCA
Chrishard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

8 December 2021

4Motion Darlington

Statement of Financial Activities for the Year Ended 30 April 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		57	180
Charitable activities	3		
General grant		153,142	218,319
Other trading activities	2	7,660	38,861
Total		160,859	257,360
EXPENDITURE ON			
Charitable activities			
General grant		183,715	218,304
NET INCOME/(EXPENDITURE)		(22,856)	39,056
RECONCILIATION OF FUNDS			
Total funds brought forward		73,315	34,259
TOTAL FUNDS CARRIED FORWARD		50,459	73,315

The notes form part of these financial statements

4Motion Darlington

Balance Sheet
30 April 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	46,203	57,216
CURRENT ASSETS			
Stocks	8	4,336	3,177
Debtors	9	14,680	12,383
Cash at bank and in hand		94,664	76,032
		<u>113,680</u>	<u>91,592</u>
CREDITORS			
Amounts falling due within one year	10	(27,832)	(19,045)
NET CURRENT ASSETS		<u>85,848</u>	<u>72,547</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		132,051	129,763
CREDITORS			
Amounts falling due after more than one year	11	(81,592)	(56,448)
NET ASSETS		<u>50,459</u>	<u>73,315</u>
FUNDS	13		
Unrestricted funds		50,459	73,315
TOTAL FUNDS		<u>50,459</u>	<u>73,315</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

4Motion Darlington

Balance Sheet - continued
30 April 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N R Leeming', followed by a small vertical line and a dot.

N R Leeming - Trustee

**Notes to the Financial Statements
for the Year Ended 30 April 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4Motion Darlington

Notes to the Financial Statements - continued for the Year Ended 30 April 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income food and drink	<u>7,660</u>	<u>38,861</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021 General grant	2020 Total activities
	£	£
Skate park entry fees	77,182	169,850
Grant	60,809	25,000
Goods for resale	<u>15,151</u>	<u>23,469</u>
	<u>153,142</u>	<u>218,319</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	11,361	14,080
Rent	<u>35,578</u>	<u>33,947</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

6. STAFF COSTS

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

	2021	2020
	9	7
Coaching and park management	<u>9</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 May 2020	5,779	136,881	142,660
Additions	-	348	348
	<u>5,779</u>	<u>137,229</u>	<u>143,008</u>
At 30 April 2021			
DEPRECIATION			
At 1 May 2020	2,733	82,711	85,444
Charge for year	457	10,904	11,361
	<u>3,190</u>	<u>93,615</u>	<u>96,805</u>
At 30 April 2021			
NET BOOK VALUE			
At 30 April 2021	<u>2,589</u>	<u>43,614</u>	<u>46,203</u>
At 30 April 2020	<u>3,046</u>	<u>54,170</u>	<u>57,216</u>

8. STOCKS

	2021 £	2020 £
Stocks	<u>4,336</u>	<u>3,177</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	4,689	2,444
VAT	228	-
Prepayments	9,763	9,939
	<u>14,680</u>	<u>12,383</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 12)	15,066	8,609
Trade creditors	4,536	7,445
Social security and other taxes	-	436
VAT	-	121
Other creditors	6,527	120
Accrued expenses	1,703	2,314
	<u>27,832</u>	<u>19,045</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 12)	<u>81,592</u>	<u>56,448</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>15,066</u>	<u>8,609</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>18,399</u>	<u>8,609</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>63,193</u>	<u>47,839</u>

13. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	73,315	(22,856)	50,459
	<u>73,315</u>	<u>(22,856)</u>	<u>50,459</u>
TOTAL FUNDS	<u>73,315</u>	<u>(22,856)</u>	<u>50,459</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,859	(183,715)	(22,856)
	<u>160,859</u>	<u>(183,715)</u>	<u>(22,856)</u>
TOTAL FUNDS	<u>160,859</u>	<u>(183,715)</u>	<u>(22,856)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

13. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	34,259	39,056	73,315
TOTAL FUNDS	<u>34,259</u>	<u>39,056</u>	<u>73,315</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,360	(218,304)	39,056
TOTAL FUNDS	<u>257,360</u>	<u>(218,304)</u>	<u>39,056</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	34,259	16,200	50,459
TOTAL FUNDS	<u>34,259</u>	<u>16,200</u>	<u>50,459</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,219	(402,019)	16,200
TOTAL FUNDS	<u>418,219</u>	<u>(402,019)</u>	<u>16,200</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2021**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

4Motion Darlington

Detailed Statement of Financial Activities for the Year Ended 30 April 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	57	180
Other trading activities		
Shop income food and drink	7,660	38,861
Charitable activities		
Skate park entry fees	77,182	169,850
Grant	60,809	25,000
Goods for resale	15,151	23,469
	153,142	218,319
Total incoming resources	160,859	257,360
EXPENDITURE		
Charitable activities		
Wages	76,845	80,026
Pensions	777	753
Rent	35,578	33,947
Rates and water	1,170	4,601
Insurance	5,254	6,406
Light and heat	4,962	10,367
Telephone	1,210	897
Postage and stationery	30	1,018
Advertising	602	3,134
Sundries	1,623	2,271
Catering	5,847	24,728
Training	696	662
Motor expenses	-	2
Repairs and renewals	4,044	6,456
Licences and subscriptions	1,189	1,305
Protective clothing	397	3,148
Equipment purchases	16,427	19,313
Legal and professional fees	8,003	-
Plant and machinery	457	538
Fixtures and fittings	10,903	13,542
Bank interest	1,939	1,665
Loan interest	3,468	1,842
	181,421	216,621
Support costs		
Governance costs		
Accountancy and legal fees	2,294	1,683

This page does not form part of the statutory financial statements

4Motion Darlington

Detailed Statement of Financial Activities for the Year Ended 30 April 2021

	2021 £	2020 £
Total resources expended	<u>183,715</u>	<u>218,304</u>
Net (expenditure)/income	<u>(22,856)</u>	<u>39,056</u>

This page does not form part of the statutory financial statements

