

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 2022
for
4Motion Darlington

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

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for the Year Ended 30 April 2022**

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4Motion Darlington

Report of the Trustees for the Year Ended 30 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. 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 nine years. We provide an indoor skatepark for all and a variety of coaching and development opportunities for children and young people.

Following the period of covid we reopened for the final time on 12th April 2021 with limited capacity and following Government guidelines gradually returned to normal operation. Our income from entrance fees for 2021/2022 has been £182,645 which allowing for price increases means we are close to income achieved in 2019/20 (pre covid).

We completed the renewal of the lease in December 2021 meaning we have a new lease that runs until 2030 with prices agreed.

Progression of an internal building has been slow. A combination of cost increases and challenges with the proposed structure to enable us to meet building regulations, it's been decided to re-look at the type of structure.

Looking at the available funds it has been agreed that the focus needs to be on re-building part of the ramp area to keep it interesting and varied for users. It is planned that this work will be carried out in June/July 2022.

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.

Funds in deficit

The Charity does not have any funds in deficit.

4Motion Darlington

Report of the Trustees for the Year Ended 30 April 2022

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 15 December 2022 and signed on its behalf by:


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 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

15 December 2022

4Motion Darlington

Statement of Financial Activities for the Year Ended 30 April 2022

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		34,177	57
Charitable activities			
General grant		210,869	153,142
		20,635	7,660
Other trading activities	2	<u>265,681</u>	<u>160,859</u>
Total			
EXPENDITURE ON			
Charitable activities			
General grant		212,477	183,715
		53,204	(22,856)
NET INCOME/(EXPENDITURE)			
RECONCILIATION OF FUNDS			
Total funds brought forward		50,459	73,315
		<u>103,663</u>	<u>50,459</u>
TOTAL FUNDS CARRIED FORWARD			

The notes form part of these financial statements

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Balance Sheet 30 April 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	37,461	46,203
CURRENT ASSETS			
Stocks	8	8,629	4,336
Debtors	9	16,252	14,680
Cash at bank and in hand		87,625	94,664
		<u>112,506</u>	<u>113,680</u>
CREDITORS			
Amounts falling due within one year	10	(17,951)	(27,832)
NET CURRENT ASSETS		<u>94,555</u>	<u>85,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>132,016</u>	<u>132,051</u>
CREDITORS			
Amounts falling due after more than one year	11	(28,353)	(81,592)
NET ASSETS		<u>103,663</u>	<u>50,459</u>
FUNDS	13		
Unrestricted funds		103,663	50,459
TOTAL FUNDS		<u>103,663</u>	<u>50,459</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 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.

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Balance Sheet - continued
30 April 2022

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 15 December 2022 and were signed on its behalf by:

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

N R Leeming - Trustee

**Notes to the Financial Statements
for the Year Ended 30 April 2022**

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.

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Notes to the Financial Statements - continued for the Year Ended 30 April 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income food and drink	<u>20,635</u>	<u>7,660</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022 General grant	2021 Total activities
	£	£
Skate park entry fees	182,645	77,182
Grant	5,622	60,809
Goods for resale	22,602	15,151
	<u>210,869</u>	<u>153,142</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	9,176	11,361
Rent	<u>48,224</u>	<u>35,578</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

6. STAFF COSTS

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

	2022	2021
	10	9
Coaching and park management	<u>10</u>	<u>9</u>

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

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Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 May 2021	5,779	137,229	143,008
Additions	434	-	434
At 30 April 2022	6,213	137,229	143,442
DEPRECIATION			
At 1 May 2021	3,190	93,615	96,805
Charge for year	453	8,723	9,176
At 30 April 2022	3,643	102,338	105,981
NET BOOK VALUE			
At 30 April 2022	2,570	34,891	37,461
At 30 April 2021	2,589	43,614	46,203

8. STOCKS

	2022 £	2021 £
Stocks	8,629	4,336

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	4,486	4,689
VAT	392	228
Prepayments	11,374	9,763
	16,252	14,680

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 12)	7,300	15,066
Trade creditors	4,799	4,536
Social security and other taxes	3,777	-
Other creditors	475	6,527
Accrued expenses	1,600	1,703
	<u>17,951</u>	<u>27,832</u>

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

	2022	2021
	£	£
Other loans (see note 12)	<u>28,353</u>	<u>81,592</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>7,300</u>	<u>15,066</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>7,300</u>	<u>18,399</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>21,053</u>	<u>63,193</u>

13. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
Unrestricted funds			
General fund	50,459	53,204	103,663
	<u>50,459</u>	<u>53,204</u>	<u>103,663</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	265,681	(212,477)	53,204
	<u>265,681</u>	<u>(212,477)</u>	<u>53,204</u>
TOTAL FUNDS			

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Notes to the Financial Statements - continued for the Year Ended 30 April 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>73,315</u>	<u>(22,856)</u>	<u>50,459</u>

Comparative 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)
TOTAL FUNDS	<u>160,859</u>	<u>(183,715)</u>	<u>(22,856)</u>

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

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	73,315	30,348	103,663
TOTAL FUNDS	<u>73,315</u>	<u>30,348</u>	<u>103,663</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	426,540	(396,192)	30,348
TOTAL FUNDS	<u>426,540</u>	<u>(396,192)</u>	<u>30,348</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2022**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

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Detailed Statement of Financial Activities for the Year Ended 30 April 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,177	57
Other trading activities		
Shop income food and drink	20,635	7,660
Charitable activities		
Skate park entry fees	182,645	77,182
Grant	5,622	60,809
Goods for resale	22,602	15,151
	<u>210,869</u>	<u>153,142</u>
Total incoming resources	265,681	160,859
EXPENDITURE		
Charitable activities		
Wages	92,768	76,845
Pensions	1,154	777
Rent	48,224	35,578
Rates and water	1,945	1,170
Insurance	6,685	5,254
Light and heat	8,556	4,962
Telephone	2,182	1,210
Postage and stationery	629	30
Advertising	342	602
Sundries	2,375	1,623
Catering	12,686	5,847
Training	1,636	696
Motor expenses	65	-
Repairs and renewals	2,060	4,044
Licences and subscriptions	73	1,189
Protective clothing	-	397
Equipment purchases	16,175	16,427
Legal and professional fees	658	8,003
Plant and machinery	454	457
Fixtures and fittings	8,723	10,903
Bank interest	2,136	1,939
Loan interest	870	3,468
	<u>210,396</u>	<u>181,421</u>
Support costs		
Governance costs		
Accountancy and legal fees	2,081	2,294

This page does not form part of the statutory financial statements

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**Detailed Statement of Financial Activities
for the Year Ended 30 April 2022**

	2022 £	2021 £
Total resources expended	<u>212,477</u>	<u>183,715</u>
Net income/(expenditure)	<u><u>53,204</u></u>	<u><u>(22,856)</u></u>

This page does not form part of the statutory financial statements