

# RYCROFT LEISURE

England & Wales · Charity number 1157830

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-07-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rycroft Leisure  
The Sports & Youth Centre  
Mulberry Avenue  
Ryhill  
Wakefield  
WF4 2BB

**Phone** 01226723659

**Email** [trading@rycroftleisure.com](mailto:trading@rycroftleisure.com)

**Website** [www.rycroftleisure.com](http://www.rycroftleisure.com)

## Activities

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**Objects:** (1) THE OBJECTS OF THE CIO ARE(A) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR (BUT NOT EXCLUSIVELY) BY THE PROVISION OF FACILITIES FOR THE PLAYING OF FOOTBALL , CRICKET, RUGBY, BOWLS, BADMINTON, TENNIS, SKATEBOARDING AND A FITNESS GYM; (B) TO HELP YOUNG PEOPLE FROM RYHILL AND HAVERCROFT AND SURROUNDING AREAS, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY; (C) TO PROMOTE THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME ACTIVITIES FOR INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE N THE INTEREST OF SOCIAL WELFARE.

**Activities:** Promote community participation in healthy recreation by providing facilities for football, cricket, rugby, bowls, badminton, tennis, skate boarding and a fitness gym.To help young people from Havercroft and Ryhill area develop as individuals and members of society.Provision of facilities for recreation and other leisure time activities for the public at large in the interests of social welfare.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- City Of Wakefield

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£339,748	£353,063	-	-
2024-03-31	£344,826	£337,952	-	-
2023-03-31	£347,205	£228,208	-	-
2022-03-31	£247,505	£235,327	-	-
2021-03-31	£364,774	£237,089	-	-

## Trustees

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Name	Role	Appointed
Angie Morley		2022-10-13
Carol Young		2023-06-15
Karen Fretwell		2024-12-12
Ryan Smith		2025-02-15

**RYCROFT LEISURE**

England & Wales - Charity number 1157830

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# Accounts

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**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2025**



**RYCROFT**  
**LEISURE**



**Rycroft Leisure**

**Annual Report and Financial Statements  
for the year ended 31 March 2025**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 14

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Rycroft Leisure

## Trustees' report for the year ended 31 March 2025

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Angie Morley		
Karen Fretwell		Appointed 12 December 2024
Carol Young		
Lisa Booth		
Paul Stockhill		Resigned 18 May 2024
Ward Richards		Resigned 31 March 2024
Malcolm Scott		Resigned 5 June 2025
Dave Taylor		Resigned 6 March 2025
<b>Charity number</b>	1157830	Registered in England and Wales

### Registered and principal address

The Sports & Youth Centre  
Mulberry Avenue  
Ryhill  
Wakefield  
WF4 2BB

### Bankers

Unity Trust Bank  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 14 July 2014 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution at a meeting of the trustees.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

- (a) The promotion of community participation in healthy recreation in particular (but not exclusively) by the promotion of facilities for the playing of football, cricket, rugby, bowls, badminton, tennis skateboarding and a fitness gym;
- (b) To help young people from Ryhill and Havercroft and surrounding areas , especially but not exclusively through leisure activities, so as to develop their capabilities that they may grow to full maturity as individual and members of society;
- (c) To promote the provision of facilities for recreation or other leisure time activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social economic circumstances or for the public at large in the interest of social welfare.

#### **The charity's main activities**

The provision of a Sports, Youth and Social facility including sports fields, sports hall, gym, youth centre and social area.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Amateur sport and recreation.

#### **Achievements and performance**

We continue to offer a supportive community venue, providing a wide range of sorts and leisure activities

We are working very hard to make Rycroft Leisure an inclusive community centre.

One of our achievements this year has been to increase our provision for SEND adults through our adapted bike programme. This has been very successful with sessions running every day.

We hope to continue our SEND provision by providing an event for families who electively Home Educate children with additional; needs.

Pedal in the Park held weekly for 6 weeks was a successful cycling activity and attracted 50 people.

The youth Club continues to provide 2 sessions per week Monday and Wednesday. Staff also providing a Thursday session in a neighbouring village. It also provides a very successful activity programme during school holidays.

The Youth Club also provided a placement for two students from Leeds University who are doing their Master's Degree in Youth Work.

#### **Charities usual activities**

This year our Football, Rugby, Cricket and Majorettes have all had another successful year.

We are developing our range of indoor sport with the introduction of Pickle ball

We continue to provide a luncheon club for the elderly in the community.

#### **Financial review**

The net expenditure for the year was £13,315, including net income of £42,094 on unrestricted funds and net expenditure of £55,409 on restricted funds after transfers.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £271,742.

We aim to maintain the minimum reserves of between 3 and 6 months of budgeted expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to cease.

The trustees and management of the charity have sought additional protection by building on these reserves for the short term, to ensure the charity is able to see its way through the current economic challenges, those being the cost of living, increases to employers and expected reductions to central government budgets.

Approved by the board of trustees on 23/01/2026

Angie Morley (Trustee)

# **Rycroft Leisure**

## **Independent examiner's report to the trustees of Rycroft Leisure**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

23/01/2026

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# Rycroft Leisure

## Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	9,326	182,976	192,302	194,189
Sales and fees		140,396	6,750	147,146	149,977
Other income		300	-	300	660
<b>Total income</b>		<b>150,022</b>	<b>189,726</b>	<b>339,748</b>	<b>344,826</b>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	40,145	148,356	188,501	169,941
Staff expenses		220	152	372	-
Printing, postage and stationery		287	10	297	2,322
Insurance and licences		6,693	1,697	8,390	8,006
Legal and professional		25	1,950	1,975	1,968
Repairs and maintenance		36,112	19,531	55,643	39,555
Activity costs		13,653	47,860	61,513	79,084
Training		119	25	144	2,311
Independent examination		3,964	-	3,964	2,310
Computers and IT		6,200	1,055	7,255	4,142
Utilities		6,343	5,467	11,810	11,278
Equipment		243	8	251	1,526
Bank charges		341	81	422	317
Office and other expenses		603	74	677	1,037
Depreciation		11,849	-	11,849	14,155
<b>Total expenditure</b>		<b>126,797</b>	<b>226,266</b>	<b>353,063</b>	<b>337,952</b>
<b>Net income / (expenditure)</b>		<b>23,225</b>	<b>(36,540)</b>	<b>(13,315)</b>	<b>6,874</b>
<b>Transfers between funds</b>	(4)	<b>18,869</b>	<b>(18,869)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>42,094</b>	<b>(55,409)</b>	<b>(13,315)</b>	<b>6,874</b>
<b>Fund balances brought forward</b>		<b>304,119</b>	<b>144,241</b>	<b>448,360</b>	<b>441,486</b>
<b>Fund balances carried forward</b>	(4)	<b>346,213</b>	<b>88,832</b>	<b>435,045</b>	<b>448,360</b>

All incoming resources and resources expended derive from continuing activities.

**Rycroft Leisure**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 74,471	-	74,471	68,320
<b>Total fixed assets</b>	<u>74,471</u>	<u>-</u>	<u>74,471</u>	<u>68,320</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 10,870	-	10,870	11,279
Cash at bank and in hand	(7) 281,533	88,832	370,365	385,595
<b>Total current assets</b>	<u>292,403</u>	<u>88,832</u>	<u>381,235</u>	<u>396,874</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 20,661	-	20,661	16,834
<b>Total current liabilities</b>	<u>20,661</u>	<u>-</u>	<u>20,661</u>	<u>16,834</u>
<b>Net current assets</b>	<u>271,742</u>	<u>88,832</u>	<u>360,574</u>	<u>380,040</u>
<b>Total assets less current liabilities</b>	<u>346,213</u>	<u>88,832</u>	<u>435,045</u>	<u>448,360</u>
<b>Net assets</b>	<u>346,213</u>	<u>88,832</u>	<u>435,045</u>	<u>448,360</u>
<b>Funds</b>				
Unrestricted funds	346,213	-	346,213	304,119
Restricted funds	-	88,832	88,832	144,241
<b>Total funds</b>	<u>346,213</u>	<u>88,832</u>	<u>435,045</u>	<u>448,360</u>

The financial statements were approved by the board of trustees on 23/01/2026

Angie Morley (Trustee)

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Outside improvements: over 10 years

Fixtures and fittings: over 10 years

Machinery and equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>2 Grants and donations</b>	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Age UK Wakefield District	-	33,750	33,750	45,000
Groundwork UK	-	500	500	-
Havercroft Parish Council	500	15,000	15,500	7,500
Nova Wakefield District Limited	500	1,055	1,555	-
Prosper Wakefield District Ltd	-	5,750	5,750	-
Ryhill Parish Council	-	15,228	15,228	7,614
The National Lottery	-	85,543	85,543	91,052
Unite West Yorkshire	-	500	500	-
Wakefield Metropolitan District Council	-	25,135	25,135	22,348
Young@Heart	-	425	425	-
Loft Insulation	-	-	-	500
Prosper Together	-	-	-	5,175
Donation from Rycroft Trading CIC	8,326	-	8,326	15,000
Other donations	-	90	90	-
	<u>9,326</u>	<u>182,976</u>	<u>192,302</u>	<u>194,189</u>

<b>3 Staff costs and numbers</b>	2025	2024
	£	£
Gross salaries	175,592	155,132
Social security costs	14,590	11,837
Employment allowance	(5,000)	-
Pensions	<u>3,319</u>	<u>2,972</u>
	<u>188,501</u>	<u>169,941</u>

The average number of employees during the year was 8.3, being an average of 5.8 full time equivalent (2024: 7.4, 5.4 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2025	2024
	£	£
Costs of the scheme to the charity for the year	3,319	2,972

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2025

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Active and Inspired	7,880	-	7,880	-	-
Age UK	31,993	33,750	65,743	-	-
Awards For All	3,274	-	-	-	3,274
Barnardos Crisis Fund	746	-	-	-	746
BIG FEED	3,199	-	3,199	-	-
CLLD Ob 5	4,410	-	3,879	-	531
Comm Nav	11,282	-	485	(10,797)	-
Connecting Communities	14,905	-	14,905	-	-
FIM-Young Carers	6,578	-	-	(6,578)	-
Holiday Activities and Food (HAF)	11,288	5,000	21,804	6,973	1,457
Happy Healthy Holidays (HHH)	-	20,135	9,662	(6,973)	3,500
LIVE Well	5,840	-	2,234	-	3,606
Neighbourhood Imp. Fund (NIF)	1,968	-	-	-	1,968
Not round here Project	1,494	-	-	(1,494)	-
Nova fund	-	1,055	1,055	-	-
Prosper Together Fund	4,696	5,750	6,791	-	3,655
RC Yorkshire and Humber Region	28,175	92,293	54,969	-	65,499
Tesco/little learners 2024	-	590	590	-	-
Triathlon - Cycles	2,318	-	2,228	-	90
Unite - Period Poverty	563	500	355	-	708
Young@Heart	3,632	425	259	-	3,798
Havercroft Cold Hiendley Parish	-	15,000	15,000	-	-
Ryhill Parish Council	-	15,228	15,228	-	-
	<u>144,241</u>	<u>189,726</u>	<u>226,266</u>	<u>(18,869)</u>	<u>88,832</u>

#### Fund name

#### Purpose of restriction

Active and Inspired

Towards sports activities.

Age UK

To work with hospital discharges and engage in community to stop re-admissions.

Awards For All

Towards youth activities.

Barnardos Crisis Fund

Tailored support for families and young people in crisis.

BIG FEED

The Big Feed Hot Food Provision.

CLLD Ob 5

To bring new and innovative solutions to long term issues identified by the People Enabling Area Transformation project.

Community Navigator

Towards wages, mileage, equipment for mental health and community keyworker. Transfer relates to moving underspent funds to unrestricted funds, as agreed with the funder.

Connecting Communities

Towards costs for running over 55's groups.

FIM-Young Carers

A 1 year pilot scheme for under 10's. Transfer relates to moving underspent funds to unrestricted funds, as agreed with the funder.

Holiday Activities and Food (HAF)

Towards holiday activities. A transfer relates to moving money between funds provided by the same funder.

Happy Healthy Holidays (HHH)

Towards the Happy Healthy Holidays project. A transfer relates to moving money between funds provided by the same funder.

LIVE Well

For equipment and resources to restart the Young@Heart group and provide activity packs for members of the young peoples groups.

Neighbourhood Imp. Fund (NIF)

Towards the Young@Heart group and the Youth club.

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2025

#### 4 Restricted funds

<b>Fund name</b>	<b>Purpose of restriction</b>
Not round here Project	For criminal exploitation work. Transfer relates to moving underspent funds to unrestricted funds, as agreed with the funder.
Nova fund	To purchase a laptop
Prosper Together Fund	To support households who need the support.
RC Yorkshire and Humber Region	Towards youth and community activities.
Tesco/little learners 2024	Towards the little learners project
Triathlon - Cycles	Towards maintenance and to purchase parts for the cycles.
Unite - Period Poverty	Towards period poverty.
Young@Heart	Towards activities for elderly groups.
Havercroft Cold Hiendley Parish	Towards the salary of the manager
Ryhill Parish Council	Towards the salary of the manager

#### 5 Tangible assets

	Fixtures and fittings	Outside improvement	Machinery and	Total
<b>Cost</b>	£	£	£	£
At 1 April 2024	-	73,906	53,608	127,514
Additions	18,000	-	-	18,000
At 31 March 2025	<u>18,000</u>	<u>73,906</u>	<u>53,608</u>	<u>145,514</u>
<b>Depreciation</b>				
At 1 April 2024	-	10,526	48,668	59,194
Charge for year	1,800	7,392	2,657	11,849
At 31 March 2025	<u>1,800</u>	<u>17,918</u>	<u>51,325</u>	<u>71,043</u>
<b>Net book value</b>				
At 31 March 2025	<u>16,200</u>	<u>55,988</u>	<u>2,283</u>	<u>74,471</u>
At 31 March 2024	<u>-</u>	<u>63,380</u>	<u>4,940</u>	<u>68,320</u>

#### 6 Debtors and prepayments

	2025	2024
	£	£
Debtors	1,075	1,501
Amounts owed by subsidiary company	9,795	9,495
Other debtors	-	283
	<u>10,870</u>	<u>11,279</u>

#### 7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	369,657	384,803
Cash in hand	708	792
	<u>370,365</u>	<u>385,595</u>

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2025

8 Creditors and accruals	2025	2024
	£	£
Accruals	2,490	2,429
Deferred income (see note below for analysis)	14,425	-
Taxation and social security	3,746	13,856
Other creditors	-	549
	<u>20,661</u>	<u>16,834</u>

8a Deferred income	Deferred to next year	Released from last year
	£	£
Young Lives Consortium - VAN	14,425	-
	<u>14,425</u>	<u>-</u>

Item name	Reason for deferral
Young Lives Consortium	Contract income received in advance.

## 9 Related party transactions

### Trustee expenses

No trustee received any expenses during this year or the previous year.

### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

### Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £110,914 (previous year: £95,354).

### Other related party transactions

The CIO is parent company to Rycroft Trading CIC , a company limited by guarantee, company number 09158231.

Loan to trading subsidiary	2025	2024
	£	£
Outstanding balance receivable	9,795	9,495
	<u>9,795</u>	<u>9,495</u>

### Other transactions with trading subsidiary

Income from Rycroft Trading CIC	2025	2024
	£	£
Loan interest charged in the year	300	660
	<u>300</u>	<u>660</u>

Payments to Rycroft Trading CIC	2025	2024
	£	£
Utilities recharges	11,819	11,278
Activity costs recharges	3,381	2,485
Repairs and maintenance recharges	11,156	-
	<u>26,356</u>	<u>13,763</u>

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

**9 Other related party transactions (continued)**

	2025	2024
	£	£
Donation of profits from Rycroft Trading CIC	<u>8,326</u>	<u>15,000</u>

**10 Operating leases**

The charity has a 25 year lease on the Leisure Centre from Havercroft and Ryhill parish councils which ends on 27th May 2040. The annual rent is £1.

## Rycroft Leisure

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	9,326	30,114	182,976	164,075	192,302	194,189
Sales and fees	140,396	146,644	6,750	3,333	147,146	149,977
Other income	300	660	-	-	300	660
<b>Total income</b>	<b>150,022</b>	<b>177,418</b>	<b>189,726</b>	<b>167,408</b>	<b>339,748</b>	<b>344,826</b>
<b>Expenditure</b>						
Salaries and NIC	40,145	78,867	148,356	91,074	188,501	169,941
Staff expenses	220	-	152	-	372	-
Printing, postage and stationery	287	1,747	10	575	297	2,322
Insurance and licences	6,693	6,250	1,697	1,756	8,390	8,006
Legal and professional	25	660	1,950	1,308	1,975	1,968
Repairs and maintenance	36,112	23,994	19,531	15,561	55,643	39,555
Activity costs	13,653	8,755	47,860	70,329	61,513	79,084
Training	119	500	25	1,811	144	2,311
Independent examination	3,964	2,310	-	-	3,964	2,310
Computers and IT	6,200	3,387	1,055	755	7,255	4,142
Utilities	6,343	-	5,467	11,278	11,810	11,278
Equipment	243	523	8	1,003	251	1,526
Bank charges	341	296	81	21	422	317
Office and other expenses	603	723	74	314	677	1,037
Depreciation	11,849	14,155	-	-	11,849	14,155
<b>Total expenditure</b>	<b>126,797</b>	<b>142,167</b>	<b>226,266</b>	<b>195,785</b>	<b>353,063</b>	<b>337,952</b>
<b>Net income / (expenditure)</b>	<b>23,225</b>	<b>35,251</b>	<b>(36,540)</b>	<b>(28,377)</b>	<b>(13,315)</b>	<b>6,874</b>
<b>Transfers between funds</b>	<b>18,869</b>	<b>28,902</b>	<b>(18,869)</b>	<b>(28,902)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>42,094</b>	<b>64,153</b>	<b>(55,409)</b>	<b>(57,279)</b>	<b>(13,315)</b>	<b>6,874</b>
<b>Fund balances brought forward</b>	<b>304,119</b>	<b>239,966</b>	<b>144,241</b>	<b>201,520</b>	<b>448,360</b>	<b>441,486</b>
<b>Fund balances carried forward</b>	<b>346,213</b>	<b>304,119</b>	<b>88,832</b>	<b>144,241</b>	<b>435,045</b>	<b>448,360</b>

**RYCROFT LEISURE**

England & Wales - Charity number 1157830

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# Accounts

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**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2024**



**RYCROFT**  
**LEISURE**



**Rycroft Leisure**

**Annual Report and Financial Statements  
for the year ended 31 March 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 13

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Rycroft Leisure

## Trustees' report for the year ended 31 March 2024

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Ward Richards	Chair	Resigned 31 March 2024
Malcolm Scott	Vice-chair	
Dave Taylor		
Angie Morley		
Karen Fretwell		Resigned 10 July 2024
Gloria Booth		Resigned 15 July 2023
Ryan Cotton		Resigned 15 July 2023
Carol Young		Appointed 15 June 2023
Lisa Booth		Appointed 15 June 2023
Paul Stockhill		Appointed 21 September 2023

**Charity number** 1157830 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
The Sports & Youth Centre	Unity Trust Bank
Mulberry Avenue	PO Box 7193
Ryhill	Planetary Road
Wakefield	Willenhall
WF4 2BB	WV1 9DG

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 14 July 2014 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution at a meeting of the trustees.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Objectives and activities**

#### **The charity's objects**

(a) The promotion of community participation in healthy recreation in particular (but not exclusively) by the promotion of facilities for the playing of football, cricket, rugby, bowls, badminton, tennis skateboarding and a fitness gym;

(b) To help young people from Ryhill and Havercroft and surrounding areas , especially but not exclusively through leisure activities, so as to develop their capabilities that they may grow to full maturity as individual and members of society;

(c) To promote the provision of facilities for recreation or other leisure time activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social economic circumstances or for the public at large in the interest of social welfare.

#### **The charity's main activities**

The provision of a Sports, Youth and Social facility including sports fields, sports hall, gym, youth centre and social area.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Amateur sport and recreation.

#### **Achievements and performance**

After our organisation went through difficult times during the pandemic but we have continued to offer our community social support and a venue for leisure activities which is showing a vast improvement.

#### **Financial review**

The net income for the year was £6,874, including net income of £64,153 on unrestricted funds and net expenditure of £57,279 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £235,799.

We aim to maintain reserves of between 3 and 6 months of budgeted expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to cease.

Approved by the board of trustees on 27/01/2025

Angela Morley (Trustee)

# **Rycroft Leisure**

## **Independent examiner's report to the trustees of Rycroft Leisure**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 5 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E J Beverley FCCA

29/01/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Rycroft Leisure**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	Restated 2023 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	30,114	164,075	194,189	225,342
Sales and fees		146,644	3,333	149,977	119,063
Other income		660	-	660	2,800
<b>Total income</b>		<b>177,418</b>	<b>167,408</b>	<b>344,826</b>	<b>347,205</b>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	78,867	91,074	169,941	118,737
Mileage		-	-	-	624
Printing, postage and stationery		1,747	575	2,322	1,136
Insurance and licences		6,250	1,756	8,006	5,983
Legal and professional		660	1,308	1,968	1,135
Repairs and maintenance		23,994	15,561	39,555	14,722
Activity costs		8,755	70,329	79,084	46,140
Training		500	1,811	2,311	1,435
Independent examination		2,310	-	2,310	1,920
Computers and IT		3,387	755	4,142	3,997
Utilities		-	11,278	11,278	10,760
Equipment		523	1,003	1,526	526
Bank charges		296	21	317	365
Miscellaneous expenses		723	314	1,037	883
Depreciation		14,155	-	14,155	9,845
Grant repaid		-	-	-	10,000
<b>Total expenditure</b>		<b>142,167</b>	<b>195,785</b>	<b>337,952</b>	<b>228,208</b>
<b>Net income</b>		<b>35,251</b>	<b>(28,377)</b>	<b>6,874</b>	<b>118,997</b>
<b>Transfers between funds</b>		<b>28,902</b>	<b>(28,902)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>64,153</b>	<b>(57,279)</b>	<b>6,874</b>	<b>118,997</b>
<b>Fund balances brought forward</b>		<b>239,966</b>	<b>201,520</b>	<b>441,486</b>	<b>322,489</b>
<b>Fund balances carried forward</b>	(4)	<b>304,119</b>	<b>144,241</b>	<b>448,360</b>	<b>441,486</b>

All incoming resources and resources expended derive from continuing activities.

**Rycroft Leisure**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2024	2024	Restated
	Unrestricted	Restricted	Total	2023
	£	£	£	Total
				£
<b>Fixed assets</b>				
Tangible assets (5)	68,320	-	68,320	28,570
<b>Total fixed assets</b>	<u>68,320</u>	<u>-</u>	<u>68,320</u>	<u>28,570</u>
<b>Current assets</b>				
Debtors and prepayments (6)	11,279	-	11,279	30,539
Cash at bank and in hand (7)	241,354	144,241	385,595	391,346
<b>Total current assets</b>	<u>252,633</u>	<u>144,241</u>	<u>396,874</u>	<u>421,885</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (8)	16,834	-	16,834	8,969
<b>Total current liabilities</b>	<u>16,834</u>	<u>-</u>	<u>16,834</u>	<u>8,969</u>
<b>Net current assets</b>	<u>235,799</u>	<u>144,241</u>	<u>380,040</u>	<u>412,916</u>
<b>Net assets</b>	<u>304,119</u>	<u>144,241</u>	<u>448,360</u>	<u>441,486</u>
<b>Funds</b>				
Unrestricted funds	304,119	-	304,119	239,966
Restricted funds	-	144,241	144,241	201,520
<b>Total funds</b>	<u>304,119</u>	<u>144,241</u>	<u>448,360</u>	<u>441,486</u>

The financial statements were approved by the board of trustees on 27/01/2025

Angela Morley (Trustee)

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The accounts for the previous year have been restated as contract income had been treated as a restricted grant.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Outside improvements: over 10 years

Machinery and equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

**2 Grants and donations**

	2024	2024	2024	Restated
	Unrestricted	Restricted	Total	2023
	funds	funds	funds	Total
	£	£	£	funds
				£
Age UK Wakefield District	-	45,000	45,000	11,250
Havercroft Parish Council	7,500	-	7,500	22,842
Loft Insulation	-	500	500	-
Prosper Together	-	5,175	5,175	-
Ryhill Parish Council	7,614	-	7,614	24,190
The National Lottery	-	91,052	91,052	48,618
Wakefield Metropolitan District Council	-	22,348	22,348	51,296
Better Connect	-	-	-	14,099
British Triathlon	-	-	-	4,500
The Neighbourly Foundation	-	-	-	1,500
Unite West Yorkshire	-	-	-	500
Wakefield District Health & Care Partnership	-	-	-	5,500
Young Lives Consortium	-	-	-	37,633
Donation from Rycroft Trading CIC	15,000	-	15,000	-
Other donations	-	-	-	3,414
	<u>30,114</u>	<u>164,075</u>	<u>194,189</u>	<u>225,342</u>

**3 Staff costs and numbers**

	2024	2023
	£	£
Gross salaries	155,132	108,909
Social security costs	11,837	7,998
Pensions	2,972	1,830
	<u>169,941</u>	<u>118,737</u>

The average number of employees during the year was 7.4, being an average of 5.4 full time equivalent (2023: 5.5, 4.3 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,972	1,830

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active and Inspired	24,763	-	6,883	(10,000)	7,880
Age UK	11,250	45,000	14,207	(10,050)	31,993
Awards For All	3,274	-	-	-	3,274
Barnardos Crisis Fund	746	-	-	-	746
BIG FEED	4,167	-	968	-	3,199
CLLD Ob 1	1,822	99	1,921	-	-
CLLD Ob 5	9,277	-	4,867	-	4,410
Community Navigator	11,748	-	466	-	11,282
Connecting Communities	32,543	-	12,638	(5,000)	14,905
FIM-Young Carers	7,551	-	973	-	6,578
HAFF -2022	31,093	-	26,693	(4,400)	-
HAFF -23	3,302	14,411	16,076	-	1,637
HAFF 2024	-	3,347	1,124	-	2,223
Haff-Winter Fund	3,433	4,590	595	-	7,428
Hampers	503	-	503	-	-
Henry Moore	315	-	-	(315)	-
HHH 20/22	3,724	-	3,724	-	-
LIVE Well	6,274	-	434	-	5,840
Loft Insulation	-	500	500	-	-
Neighbourly	1,500	-	1,500	-	-
Neighbourhood Imp. Fund (NIF)	1,968	-	-	-	1,968
Not round here Project	1,494	-	-	-	1,494
Prosper Together Fund	320	5,175	799	-	4,696
RC Yorkshire and Humber Region	25,476	91,052	84,586	(3,767)	28,175
Sported	1,914	-	1,914	-	-
St Georges (Park )	370	-	-	(370)	-
Triathlon - Cycles	1,428	3,234	2,344	-	2,318
Unite - Period Poverty	638	-	75	-	563
Y Lives-Van Funding	10,627	-	10,627	-	-
Young@Heart	-	-	1,368	5,000	3,632
	<u>201,520</u>	<u>167,408</u>	<u>195,785</u>	<u>(28,902)</u>	<u>144,241</u>

**Fund name**

**Purpose of restriction**

Active and Inspired	Towards sports activities. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted.
Age UK	To work with hospital discharges and engage in community to stop re-admissions. The transfer relates to allocating funds to management costs and room hire.
Awards For All	Towards youth activities.
Barnardos Crisis Fund	Tailored support for families and young people in crisis.
BIG FEED	The Big Feed Hot Food Provision.
CLLD Ob 1	Building powerful communities capital grant.
CLLD Ob 5	To bring new and innovative solutions to long term issues identified by the People Enabling Area Transformation project.
Community Navigator	Towards wages, mileage, equipment for mental health and community keyworker.
Connecting Communities	Towards costs for running over 55's groups. The transfer relates to funds moved to the Young@Heart fund to support activities for elderly groups.
FIM-Young Carers	A 1 year pilot scheme for under 10's.

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2024

#### 4 Restricted funds (continued)

<b>Fund name</b>	<b>Purpose of restriction</b>
HAFF -2022	Towards summer activities. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
HAFF -23	Towards Easter and Summer 2023 holiday activities.
HAFF 2024	Towards youth club food and activity costs
Haff-Winter Fund	Towards activities over Christmas 2023.
Hampers	To provide Christmas hampers.
Henry Moore	Towards the Park Project. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
HHH 20/22	Towards the Happy Healthy Holidays project.
LIVE Well	For equipment and resources to restart the Young@Heart group and provide activity packs for members of the young peoples groups.
Loft Insulation	Towards insulating the youth club roof.
Neighbourly	For food/food parcels/ entertainment, storage, equipment and cleaning.
Neighbourhood Imp. Fund (NIF)	Towards the Young@Heart group and the Youth club.
Not round here Project	For criminal exploitation work.
Prosper Together Fund	To support households who need the support.
RC Yorkshire and Humber Region	Towards youth and community activities. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
Sported	Support to run groups whilst navigating Covid-19 guidelines including additional equipment.
St Georges (Park )	Towards the Park Project. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
Triathlon - Cycles	Towards maintenance and to purchase parts for the cycles.
Unite - Period Poverty	Towards period poverty.
Y Lives-Van Funding	To go into areas delivering youth work where there is no youth provision.
Young@Heart	Towards activities for elderly groups. Transfer funds from the Connecting Communities fund to support activities for elderly groups.

#### 5 Tangible assets

	Outside improvements	Machinery and	Total
<b><u>Cost</u></b>	£	£	£
At 1 April 2023	20,001	53,608	73,609
Additions	53,905	-	53,905
At 31 March 2024	<u>73,906</u>	<u>53,608</u>	<u>127,514</u>
<b><u>Depreciation</u></b>			
At 1 April 2023	3,126	41,913	45,039
Charge for year	7,400	6,755	14,155
At 31 March 2024	<u>10,526</u>	<u>48,668</u>	<u>59,194</u>
<b><u>Net book value</u></b>			
At 31 March 2024	<u>63,380</u>	<u>4,940</u>	<u>68,320</u>
At 31 March 2023	<u>16,875</u>	<u>11,695</u>	<u>28,570</u>

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>6 Debtors and prepayments</b>	2024	2023
	£	£
Debtors	1,501	16,704
Amounts owed by subsidiary company	6,035	11,035
Accrued income	3,460	2,800
Other debtors	283	-
	<u>11,279</u>	<u>30,539</u>

<b>7 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	384,803	390,792
Cash in hand	792	554
	<u>385,595</u>	<u>391,346</u>

<b>8 Creditors and accruals</b>	2024	2023
	£	£
Accruals	2,429	5,741
Taxation and social security	13,856	3,168
Other creditors	549	60
	<u>16,834</u>	<u>8,969</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £95,354 (previous year: £65,264).

**Other related party transactions**

The CIO is parent company to Rycroft Trading CIC , a company limited by guarantee, company number 09158231.

<b>Loan to trading subsidiary</b>	2024	2023
	£	£
Outstanding balance receivable	6,035	11,035
	<u>6,035</u>	<u>11,035</u>

<b>Other transactions with trading subsidiary</b>	2024	2023
<b>Income from Rycroft Trading CIC</b>	£	£
Loan interest	660	2,800
	<u>660</u>	<u>2,800</u>

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

**9 Related party transactions (continued)**

<b>Payments to Rycroft Trading CIC</b>	2024	2023
	£	£
Utilities	11,278	10,656
Activity costs	2,485	2,752
	<u>13,763</u>	<u>13,408</u>
<b>Donation from Rycroft Trading CIC</b>	2024	2023
	£	£
	<u>15,000</u>	<u>-</u>

**10 Operating leases**

The charity has a 25 year lease on the Leisure Centre from Havercroft and Ryhill parish councils which ends on 27th May 2040. The annual rent is £1.

**11 Changes to accounts of prior period**

The comparative figures in these accounts for the year ended 31 March 2023 have been restated to recategorise the income and expenditure relating to funding from Conexus Healthcare as contract income rather than a restricted grant income which it had been treated as in error. Income of £84,823 and expenditure of £28,991 has been recategorised from restricted to unrestricted.

Since the effect of these changes is material and affects the figures in prior periods, the previous year's figures have been corrected in accordance with FRS102.

The accounts for the year ended 31 March 2023 have been restated as follows:

	as restated 2023	original figure 2023
<b><i>Changes to Statement of Financial Activities</i></b>		
Income from grants and donations	225,342	310,165
Income from sales and fees	119,063	34,240
Unrestricted income	172,309	87,486
Restricted income	174,896	259,719
Unrestricted expenditure	92,665	63,674
Restricted expenditure	135,543	164,534
Net income/(expenditure) in the year	118,997	118,997
Fund balances carried forward	441,486	441,486
Restricted fund balances carried forward	201,520	257,352
Unrestricted fund balances carried forward	239,966	184,134
<b><i>Changes to Balance Sheet</i></b>		
Net assets	441,486	441,486
General unrestricted funds	239,966	184,134
Restricted funds	201,520	257,352

## Rycroft Leisure

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024	Restated 2023	2024	Restated 2023	2024	Restated 2023
	Unrestricted funds	Unrestricted funds	Restricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	30,114	50,446	164,075	174,896	194,189	225,342
Sales and fees	146,644	119,063	3,333	-	149,977	119,063
Other income	660	2,800	-	-	660	2,800
<b>Total income</b>	<b>177,418</b>	<b>172,309</b>	<b>167,408</b>	<b>174,896</b>	<b>344,826</b>	<b>347,205</b>
<b>Expenditure</b>						
Salaries and NIC	78,867	48,919	91,074	69,818	169,941	118,737
Mileage	-	403	-	221	-	624
Printing, postage and stationery	1,747	825	575	311	2,322	1,136
Insurance and licences	6,250	5,983	1,756	-	8,006	5,983
Legal and professional	660	1,135	1,308	-	1,968	1,135
Repairs and maintenance	23,994	10,606	15,561	4,116	39,555	14,722
Activity costs	8,755	9,169	70,329	36,971	79,084	46,140
Training	500	31	1,811	1,404	2,311	1,435
Independent examination	2,310	1,920	-	-	2,310	1,920
Computers and IT	3,387	2,488	755	1,509	4,142	3,997
Utilities	-	-	11,278	10,760	11,278	10,760
Equipment	523	103	1,003	423	1,526	526
Bank charges	296	355	21	10	317	365
Miscellaneous expenses	723	883	314	-	1,037	883
Depreciation	14,155	9,845	-	-	14,155	9,845
Grant repaid	-	-	-	10,000	-	10,000
<b>Total expenditure</b>	<b>142,167</b>	<b>92,665</b>	<b>195,785</b>	<b>135,543</b>	<b>337,952</b>	<b>228,208</b>
<b>Net income</b>	<b>35,251</b>	<b>79,644</b>	<b>(28,377)</b>	<b>39,353</b>	<b>6,874</b>	<b>118,997</b>
<b>Transfers between funds</b>	<b>28,902</b>	<b>42,911</b>	<b>(28,902)</b>	<b>(42,911)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>64,153</b>	<b>122,555</b>	<b>(57,279)</b>	<b>(3,558)</b>	<b>6,874</b>	<b>118,997</b>
<b>Fund balances brought forward</b>	<b>239,966</b>	<b>117,411</b>	<b>201,520</b>	<b>205,078</b>	<b>441,486</b>	<b>322,489</b>
<b>Fund balances carried forward</b>	<b>304,119</b>	<b>239,966</b>	<b>144,241</b>	<b>201,520</b>	<b>448,360</b>	<b>441,486</b>

**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2024**



**RYCROFT**  
**LEISURE**



**Rycroft Leisure**

**Annual Report and Financial Statements  
for the year ended 31 March 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 13

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Rycroft Leisure

## Trustees' report for the year ended 31 March 2024

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Ward Richards	Chair	Resigned 31 March 2024
Malcolm Scott	Vice-chair	
Dave Taylor		
Angie Morley		
Karen Fretwell		Resigned 10 July 2024
Gloria Booth		Resigned 15 July 2023
Ryan Cotton		Resigned 15 July 2023
Carol Young		Appointed 15 June 2023
Lisa Booth		Appointed 15 June 2023
Paul Stockhill		Appointed 21 September 2023

**Charity number** 1157830 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
The Sports & Youth Centre	Unity Trust Bank
Mulberry Avenue	PO Box 7193
Ryhill	Planetary Road
Wakefield	Willenhall
WF4 2BB	WV1 9DG

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 14 July 2014 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution at a meeting of the trustees.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Objectives and activities**

#### **The charity's objects**

(a) The promotion of community participation in healthy recreation in particular (but not exclusively) by the promotion of facilities for the playing of football, cricket, rugby, bowls, badminton, tennis skateboarding and a fitness gym;

(b) To help young people from Ryhill and Havercroft and surrounding areas , especially but not exclusively through leisure activities, so as to develop their capabilities that they may grow to full maturity as individual and members of society;

(c) To promote the provision of facilities for recreation or other leisure time activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social economic circumstances or for the public at large in the interest of social welfare.

#### **The charity's main activities**

The provision of a Sports, Youth and Social facility including sports fields, sports hall, gym, youth centre and social area.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Amateur sport and recreation.

#### **Achievements and performance**

After our organisation went through difficult times during the pandemic but we have continued to offer our community social support and a venue for leisure activities which is showing a vast improvement.

#### **Financial review**

The net income for the year was £6,874, including net income of £64,153 on unrestricted funds and net expenditure of £57,279 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £235,799.

We aim to maintain reserves of between 3 and 6 months of budgeted expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to cease.

Approved by the board of trustees on 27/01/2025

Angela Morley (Trustee)

# **Rycroft Leisure**

## **Independent examiner's report to the trustees of Rycroft Leisure**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 5 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E J Beverley FCCA

29/01/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Rycroft Leisure**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	Restated 2023 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	30,114	164,075	194,189	225,342
Sales and fees		146,644	3,333	149,977	119,063
Other income		660	-	660	2,800
<b>Total income</b>		<b>177,418</b>	<b>167,408</b>	<b>344,826</b>	<b>347,205</b>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	78,867	91,074	169,941	118,737
Mileage		-	-	-	624
Printing, postage and stationery		1,747	575	2,322	1,136
Insurance and licences		6,250	1,756	8,006	5,983
Legal and professional		660	1,308	1,968	1,135
Repairs and maintenance		23,994	15,561	39,555	14,722
Activity costs		8,755	70,329	79,084	46,140
Training		500	1,811	2,311	1,435
Independent examination		2,310	-	2,310	1,920
Computers and IT		3,387	755	4,142	3,997
Utilities		-	11,278	11,278	10,760
Equipment		523	1,003	1,526	526
Bank charges		296	21	317	365
Miscellaneous expenses		723	314	1,037	883
Depreciation		14,155	-	14,155	9,845
Grant repaid		-	-	-	10,000
<b>Total expenditure</b>		<b>142,167</b>	<b>195,785</b>	<b>337,952</b>	<b>228,208</b>
<b>Net income</b>		<b>35,251</b>	<b>(28,377)</b>	<b>6,874</b>	<b>118,997</b>
<b>Transfers between funds</b>		<b>28,902</b>	<b>(28,902)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>64,153</b>	<b>(57,279)</b>	<b>6,874</b>	<b>118,997</b>
<b>Fund balances brought forward</b>		<b>239,966</b>	<b>201,520</b>	<b>441,486</b>	<b>322,489</b>
<b>Fund balances carried forward</b>	(4)	<b>304,119</b>	<b>144,241</b>	<b>448,360</b>	<b>441,486</b>

All incoming resources and resources expended derive from continuing activities.

**Rycroft Leisure**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2024	2024	Restated
	Unrestricted	Restricted	Total	2023
	£	£	£	Total
				£
<b>Fixed assets</b>				
Tangible assets (5)	68,320	-	68,320	28,570
<b>Total fixed assets</b>	<u>68,320</u>	<u>-</u>	<u>68,320</u>	<u>28,570</u>
<b>Current assets</b>				
Debtors and prepayments (6)	11,279	-	11,279	30,539
Cash at bank and in hand (7)	241,354	144,241	385,595	391,346
<b>Total current assets</b>	<u>252,633</u>	<u>144,241</u>	<u>396,874</u>	<u>421,885</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (8)	16,834	-	16,834	8,969
<b>Total current liabilities</b>	<u>16,834</u>	<u>-</u>	<u>16,834</u>	<u>8,969</u>
<b>Net current assets</b>	<u>235,799</u>	<u>144,241</u>	<u>380,040</u>	<u>412,916</u>
<b>Net assets</b>	<u>304,119</u>	<u>144,241</u>	<u>448,360</u>	<u>441,486</u>
<b>Funds</b>				
Unrestricted funds	304,119	-	304,119	239,966
Restricted funds	-	144,241	144,241	201,520
<b>Total funds</b>	<u>304,119</u>	<u>144,241</u>	<u>448,360</u>	<u>441,486</u>

The financial statements were approved by the board of trustees on 27/01/2025

Angela Morley (Trustee)

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The accounts for the previous year have been restated as contract income had been treated as a restricted grant.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Outside improvements: over 10 years

Machinery and equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>2 Grants and donations</b>	2024	2024	2024	Restated
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Age UK Wakefield District	-	45,000	45,000	11,250
Havercroft Parish Council	7,500	-	7,500	22,842
Loft Insulation	-	500	500	-
Prosper Together	-	5,175	5,175	-
Ryhill Parish Council	7,614	-	7,614	24,190
The National Lottery	-	91,052	91,052	48,618
Wakefield Metropolitan District Council	-	22,348	22,348	51,296
Better Connect	-	-	-	14,099
British Triathlon	-	-	-	4,500
The Neighbourly Foundation	-	-	-	1,500
Unite West Yorkshire	-	-	-	500
Wakefield District Health & Care Partnership	-	-	-	5,500
Young Lives Consortium	-	-	-	37,633
Donation from Rycroft Trading CIC	15,000	-	15,000	-
Other donations	-	-	-	3,414
	<u>30,114</u>	<u>164,075</u>	<u>194,189</u>	<u>225,342</u>

<b>3 Staff costs and numbers</b>	2024	2023
	£	£
Gross salaries	155,132	108,909
Social security costs	11,837	7,998
Pensions	2,972	1,830
	<u>169,941</u>	<u>118,737</u>

The average number of employees during the year was 7.4, being an average of 5.4 full time equivalent (2023: 5.5, 4.3 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,972	1,830

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active and Inspired	24,763	-	6,883	(10,000)	7,880
Age UK	11,250	45,000	14,207	(10,050)	31,993
Awards For All	3,274	-	-	-	3,274
Barnardos Crisis Fund	746	-	-	-	746
BIG FEED	4,167	-	968	-	3,199
CLLD Ob 1	1,822	99	1,921	-	-
CLLD Ob 5	9,277	-	4,867	-	4,410
Community Navigator	11,748	-	466	-	11,282
Connecting Communities	32,543	-	12,638	(5,000)	14,905
FIM-Young Carers	7,551	-	973	-	6,578
HAFF -2022	31,093	-	26,693	(4,400)	-
HAFF -23	3,302	14,411	16,076	-	1,637
HAFF 2024	-	3,347	1,124	-	2,223
Haff-Winter Fund	3,433	4,590	595	-	7,428
Hampers	503	-	503	-	-
Henry Moore	315	-	-	(315)	-
HHH 20/22	3,724	-	3,724	-	-
LIVE Well	6,274	-	434	-	5,840
Loft Insulation	-	500	500	-	-
Neighbourly	1,500	-	1,500	-	-
Neighbourhood Imp. Fund (NIF)	1,968	-	-	-	1,968
Not round here Project	1,494	-	-	-	1,494
Prosper Together Fund	320	5,175	799	-	4,696
RC Yorkshire and Humber Region	25,476	91,052	84,586	(3,767)	28,175
Sported	1,914	-	1,914	-	-
St Georges (Park )	370	-	-	(370)	-
Triathlon - Cycles	1,428	3,234	2,344	-	2,318
Unite - Period Poverty	638	-	75	-	563
Y Lives-Van Funding	10,627	-	10,627	-	-
Young@Heart	-	-	1,368	5,000	3,632
	<u>201,520</u>	<u>167,408</u>	<u>195,785</u>	<u>(28,902)</u>	<u>144,241</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Active and Inspired	Towards sports activities. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted.
Age UK	To work with hospital discharges and engage in community to stop re-admissions. The transfer relates to allocating funds to management costs and room hire.
Awards For All	Towards youth activities.
Barnardos Crisis Fund	Tailored support for families and young people in crisis.
BIG FEED	The Big Feed Hot Food Provision.
CLLD Ob 1	Building powerful communities capital grant.
CLLD Ob 5	To bring new and innovative solutions to long term issues identified by the People Enabling Area Transformation project.
Community Navigator	Towards wages, mileage, equipment for mental health and community keyworker.
Connecting Communities	Towards costs for running over 55's groups. The transfer relates to funds moved to the Young@Heart fund to support activities for elderly groups.
FIM-Young Carers	A 1 year pilot scheme for under 10's.

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2024

#### 4 Restricted funds (continued)

<b>Fund name</b>	<b>Purpose of restriction</b>
HAFF -2022	Towards summer activities. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
HAFF -23	Towards Easter and Summer 2023 holiday activities.
HAFF 2024	Towards youth club food and activity costs
Haff-Winter Fund	Towards activities over Christmas 2023.
Hampers	To provide Christmas hampers.
Henry Moore	Towards the Park Project. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
HHH 20/22	Towards the Happy Healthy Holidays project.
LIVE Well	For equipment and resources to restart the Young@Heart group and provide activity packs for members of the young peoples groups.
Loft Insulation	Towards insulating the youth club roof.
Neighbourly	For food/food parcels/ entertainment, storage, equipment and cleaning.
Neighbourhood Imp. Fund (NIF)	Towards the Young@Heart group and the Youth club.
Not round here Project	For criminal exploitation work.
Prosper Together Fund	To support households who need the support.
RC Yorkshire and Humber Region	Towards youth and community activities. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
Sported	Support to run groups whilst navigating Covid-19 guidelines including additional equipment.
St Georges (Park )	Towards the Park Project. The transfer relates to the cost of playground equipment capitalised and moved to unrestricted funds.
Triathlon - Cycles	Towards maintenance and to purchase parts for the cycles.
Unite - Period Poverty	Towards period poverty.
Y Lives-Van Funding	To go into areas delivering youth work where there is no youth provision.
Young@Heart	Towards activities for elderly groups. Transfer funds from the Connecting Communities fund to support activities for elderly groups.

#### 5 Tangible assets

	Outside improvements	Machinery and	Total
<b>Cost</b>	£	£	£
At 1 April 2023	20,001	53,608	73,609
Additions	53,905	-	53,905
At 31 March 2024	<u>73,906</u>	<u>53,608</u>	<u>127,514</u>
<b>Depreciation</b>			
At 1 April 2023	3,126	41,913	45,039
Charge for year	7,400	6,755	14,155
At 31 March 2024	<u>10,526</u>	<u>48,668</u>	<u>59,194</u>
<b>Net book value</b>			
At 31 March 2024	<u>63,380</u>	<u>4,940</u>	<u>68,320</u>
At 31 March 2023	<u>16,875</u>	<u>11,695</u>	<u>28,570</u>

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>6 Debtors and prepayments</b>	2024	2023
	£	£
Debtors	1,501	16,704
Amounts owed by subsidiary company	6,035	11,035
Accrued income	3,460	2,800
Other debtors	283	-
	<u>11,279</u>	<u>30,539</u>

<b>7 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	384,803	390,792
Cash in hand	792	554
	<u>385,595</u>	<u>391,346</u>

<b>8 Creditors and accruals</b>	2024	2023
	£	£
Accruals	2,429	5,741
Taxation and social security	13,856	3,168
Other creditors	549	60
	<u>16,834</u>	<u>8,969</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £95,354 (previous year: £65,264).

**Other related party transactions**

The CIO is parent company to Rycroft Trading CIC , a company limited by guarantee, company number 09158231.

<b>Loan to trading subsidiary</b>	2024	2023
	£	£
Outstanding balance receivable	6,035	11,035
	<u>6,035</u>	<u>11,035</u>

<b>Other transactions with trading subsidiary</b>	2024	2023
<b>Income from Rycroft Trading CIC</b>	£	£
Loan interest	660	2,800
	<u>660</u>	<u>2,800</u>

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

**9 Related party transactions (continued)**

<b>Payments to Rycroft Trading CIC</b>	2024	2023
	£	£
Utilities	11,278	10,656
Activity costs	2,485	2,752
	<u>13,763</u>	<u>13,408</u>
<b>Donation from Rycroft Trading CIC</b>	2024	2023
	£	£
	<u>15,000</u>	<u>-</u>

**10 Operating leases**

The charity has a 25 year lease on the Leisure Centre from Havercroft and Ryhill parish councils which ends on 27th May 2040. The annual rent is £1.

**11 Changes to accounts of prior period**

The comparative figures in these accounts for the year ended 31 March 2023 have been restated to recategorise the income and expenditure relating to funding from Conexus Healthcare as contract income rather than a restricted grant income which it had been treated as in error. Income of £84,823 and expenditure of £28,991 has been recategorised from restricted to unrestricted.

Since the effect of these changes is material and affects the figures in prior periods, the previous year's figures have been corrected in accordance with FRS102.

The accounts for the year ended 31 March 2023 have been restated as follows:

	as restated 2023	original figure 2023
<b><i>Changes to Statement of Financial Activities</i></b>		
Income from grants and donations	225,342	310,165
Income from sales and fees	119,063	34,240
Unrestricted income	172,309	87,486
Restricted income	174,896	259,719
Unrestricted expenditure	92,665	63,674
Restricted expenditure	135,543	164,534
Net income/(expenditure) in the year	118,997	118,997
Fund balances carried forward	441,486	441,486
Restricted fund balances carried forward	201,520	257,352
Unrestricted fund balances carried forward	239,966	184,134
<b><i>Changes to Balance Sheet</i></b>		
Net assets	441,486	441,486
General unrestricted funds	239,966	184,134
Restricted funds	201,520	257,352

## Rycroft Leisure

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024	Restated 2023	2024	Restated 2023	2024	Restated 2023
	Unrestricted funds	Unrestricted funds	Restricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	30,114	50,446	164,075	174,896	194,189	225,342
Sales and fees	146,644	119,063	3,333	-	149,977	119,063
Other income	660	2,800	-	-	660	2,800
<b>Total income</b>	<b>177,418</b>	<b>172,309</b>	<b>167,408</b>	<b>174,896</b>	<b>344,826</b>	<b>347,205</b>
<b>Expenditure</b>						
Salaries and NIC	78,867	48,919	91,074	69,818	169,941	118,737
Mileage	-	403	-	221	-	624
Printing, postage and stationery	1,747	825	575	311	2,322	1,136
Insurance and licences	6,250	5,983	1,756	-	8,006	5,983
Legal and professional	660	1,135	1,308	-	1,968	1,135
Repairs and maintenance	23,994	10,606	15,561	4,116	39,555	14,722
Activity costs	8,755	9,169	70,329	36,971	79,084	46,140
Training	500	31	1,811	1,404	2,311	1,435
Independent examination	2,310	1,920	-	-	2,310	1,920
Computers and IT	3,387	2,488	755	1,509	4,142	3,997
Utilities	-	-	11,278	10,760	11,278	10,760
Equipment	523	103	1,003	423	1,526	526
Bank charges	296	355	21	10	317	365
Miscellaneous expenses	723	883	314	-	1,037	883
Depreciation	14,155	9,845	-	-	14,155	9,845
Grant repaid	-	-	-	10,000	-	10,000
<b>Total expenditure</b>	<b>142,167</b>	<b>92,665</b>	<b>195,785</b>	<b>135,543</b>	<b>337,952</b>	<b>228,208</b>
<b>Net income</b>	<b>35,251</b>	<b>79,644</b>	<b>(28,377)</b>	<b>39,353</b>	<b>6,874</b>	<b>118,997</b>
<b>Transfers between funds</b>	<b>28,902</b>	<b>42,911</b>	<b>(28,902)</b>	<b>(42,911)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>64,153</b>	<b>122,555</b>	<b>(57,279)</b>	<b>(3,558)</b>	<b>6,874</b>	<b>118,997</b>
<b>Fund balances brought forward</b>	<b>239,966</b>	<b>117,411</b>	<b>201,520</b>	<b>205,078</b>	<b>441,486</b>	<b>322,489</b>
<b>Fund balances carried forward</b>	<b>304,119</b>	<b>239,966</b>	<b>144,241</b>	<b>201,520</b>	<b>448,360</b>	<b>441,486</b>

# Rycroft Leisure

## Independent examiner's report to the trustees of Rycroft Leisure

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 5 to 13.

### Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Signed: .....

Name: E J Beverley FCCA

29/01/2025

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**RYCROFT LEISURE**

England & Wales - Charity number 1157830

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# Accounts

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**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2023**



**RYCROFT**  
**LEISURE**



**Rycroft Leisure**

**Annual Report and Financial Statements  
for the year ended 31 March 2023**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 13

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Rycroft Leisure

## Trustees' report for the year ended 31 March 2023

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Ward Richards	Chair	
Malcolm Scott	Vice-chair	
Dave Taylor		
Gill Partington		Resigned 07 December 2022
Angie Morley		Appointed 13 October 2022
Karen Fretwell		Appointed 13 October 2022
Gloria Booth		Resigned 15 July 2023
Ryan Cotton		Resigned 15 July 2023
Carol Young		Appointed 15 June 2023
Lisa Booth		Appointed 15 June 2023

**Charity number** 1157830 Registered in England and Wales

### Registered and principal address

The Sports & Youth Centre  
Mulberry Avenue  
Ryhill  
Wakefield  
WF4 2BB

### Bankers

Unity Trust Bank  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 14 July 2014 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution at a meeting of the trustees.

### Objectives and activities

#### The charity's objects

(a) The promotion of community participation in healthy recreation in particular (but not exclusively) by the promotion of facilities for the playing of football, cricket, rugby, bowls, badminton, tennis skateboarding and a fitness gym;

(b) To help young people from Ryhill and Havercroft and surrounding areas , especially but not exclusively through leisure activities, so as to develop their capabilities that they may grow to full maturity as individual and members of society;

(c) To promote the provision of facilities for recreation or other leisure time activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social economic circumstances or for the public at large in the interest of social welfare.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **The charity's main activities**

The provision of a Sports, Youth and Social facility including sports fields, sports hall, gym, youth centre and social area.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Amateur sport and recreation.

### **Achievements and performance**

The charity continues to recover from the impact of the pandemic. Activities are gradually increasing and new initiatives are being encouraged (soccer camps and cycling).

The Youth Centre secured a further three year funding grant from the National Lottery. The Youth Club has 50/60 attendees on the two nights a week it opens and also runs successful holiday camps during school holidays and half terms.

Income from the Trading operations has improved but fixed term contracts for utilities come up for renewal in 2023 and these will have a significant impact on the overall performance of the charity.

### **Financial review**

The net income for the year was £118,997, including net income of £66,723 on unrestricted funds and net income of £52,274 on restricted funds after transfers.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £155,564.

We aim to maintain reserves of between 3 to 6 months of budgeted expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close.

Reserves have been increased in response to our gas and electricity term contracts becoming due for renewal during the next eighteen months and substantial increases being negotiated.

Approved by the board of trustees on 16/11/2023

Ward Richards (Trustee)

# **Rycroft Leisure**

## **Independent examiner's report to the trustees of Rycroft Leisure**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 5 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Charities Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E J Beverley FCCA

28/11/2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# Rycroft Leisure

## Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	50,446	259,719	310,165	214,813
Sales and fees		34,240	-	34,240	31,697
Other income		2,800	-	2,800	995
<b>Total income</b>		<b>87,486</b>	<b>259,719</b>	<b>347,205</b>	<b>247,505</b>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	29,258	89,479	118,737	145,311
Mileage		205	419	624	641
Printing, postage and stationery		618	518	1,136	749
Insurance		5,983	-	5,983	5,297
Legal and professional		1,135	-	1,135	1,367
Repairs and maintenance		10,560	4,162	14,722	5,291
Activity costs		2,723	43,417	46,140	39,545
Training		31	1,404	1,435	610
Advertising		156	-	156	-
Accountancy and independent examination		1,920	-	1,920	1,080
Computers and IT		55	3,942	3,997	1,557
Utilities		-	10,760	10,760	10,655
Equipment		103	423	526	923
Donation		35	-	35	20
Bank charges		355	10	365	278
Miscellaneous expenses		692	-	692	-
Partner payments		-	-	-	9,469
Depreciation		9,845	-	9,845	12,534
Grant repaid		-	10,000	10,000	-
<b>Total expenditure</b>		<b>63,674</b>	<b>164,534</b>	<b>228,208</b>	<b>235,327</b>
<b>Net income</b>		<b>23,812</b>	<b>95,185</b>	<b>118,997</b>	<b>12,178</b>
<b>Transfers between funds</b>	(4)	<b>42,911</b>	<b>(42,911)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>66,723</b>	<b>52,274</b>	<b>118,997</b>	<b>12,178</b>
<b>Fund balances brought forward</b>		<b>117,411</b>	<b>205,078</b>	<b>322,489</b>	<b>310,311</b>
<b>Fund balances carried forward</b>	(4)	<b>184,134</b>	<b>257,352</b>	<b>441,486</b>	<b>322,489</b>

All incoming resources and resources expended derive from continuing activities.

**Rycroft Leisure**  
**Balance sheet**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 28,570	-	28,570	21,115
<b>Total fixed assets</b>	<u>28,570</u>	<u>-</u>	<u>28,570</u>	<u>21,115</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 30,539	-	30,539	16,498
Cash at bank and in hand	(7) 130,863	260,483	391,346	289,192
<b>Total current assets</b>	<u>161,402</u>	<u>260,483</u>	<u>421,885</u>	<u>305,690</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 5,838	3,131	8,969	4,316
<b>Total current liabilities</b>	<u>5,838</u>	<u>3,131</u>	<u>8,969</u>	<u>4,316</u>
<b>Net current assets</b>	<u>155,564</u>	<u>257,352</u>	<u>412,916</u>	<u>301,374</u>
<b>Net assets</b>	<u>184,134</u>	<u>257,352</u>	<u>441,486</u>	<u>322,489</u>
<b>Funds</b>				
Unrestricted funds	184,134	-	184,134	117,411
Restricted funds	-	257,352	257,352	205,078
<b>Total funds</b>	<u>184,134</u>	<u>257,352</u>	<u>441,486</u>	<u>322,489</u>

The financial statements were approved by the board of trustees on 16/11/2023

Ward Richards (Trustee)

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Outside improvements: over 10 years

Machinery and equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2023

#### 1 Accounting policies (continued)

##### Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

#### 2 Grants and donations

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Age UK Wakefield District	-	11,250	11,250	-
Better Connect	-	14,099	14,099	20,783
British Triathlon	-	4,500	4,500	-
Conexus Healthcare Limited	-	84,823	84,823	-
Havercroft Parish Council	22,842	-	22,842	15,228
Ryhill Parish Council	24,190	-	24,190	15,228
The National Lottery	-	48,618	48,618	-
The Neighbourly Foundation	-	1,500	1,500	-
Unite West Yorkshire	-	500	500	-
Wakefield District Health & Care Partnership	-	5,500	5,500	-
Wakefield Metropolitan District Council	-	51,296	51,296	97,266
Young Lives Consortium	-	37,633	37,633	2,400
Active Inspired	-	-	-	16,204
Community Navigators	-	-	-	19,593
District Councillors	-	-	-	1,968
Henry Moore	-	-	-	315
HMRC - JRS	-	-	-	357
Nova	-	-	-	16,953
Tesco	-	-	-	1,000
Young Carers	-	-	-	7,492
Other donations	3,414	-	3,414	26
	<u>50,446</u>	<u>259,719</u>	<u>310,165</u>	<u>214,813</u>

#### 3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	108,909	133,925
Social security costs	7,998	9,272
Pensions	1,830	2,114
	<u>118,737</u>	<u>145,311</u>

The average number of employees during the year was 5.5, being an average of 4.3 full time equivalent (2022: 7.2, 5.3 FTE). There were no employees with emoluments above £60,000.

##### Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	1,830	2,114
Amount of any contributions outstanding at the year end	-	399

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Neighbourly Fund	-	1,500	-	-	1,500
Active and Inspired	38,405	1,000	14,642	-	24,763
Age UK	-	11,250	-	-	11,250
Awards For All	3,274	-	-	-	3,274
Barnardo's Crisis Fund	776	-	30	-	746
BIG FEED	4,252	-	85	-	4,167
CAF	249	-	249	-	-
CLLD Objective 1	1,822	-	-	-	1,822
CLLD Objective 5	11,375	-	2,098	-	9,277
CLLD Objective 3	211	-	211	-	-
Community Navigators	24,531	19,585	5,368	(27,000)	11,748
Connecting Communities	54,838	-	22,295	-	32,543
Emergency Funding WMDC	-	7,225	7,225	-	-
FIM-Young Carers	8,324	-	773	-	7,551
HAFF -2022	3,742	28,695	1,344	-	31,093
HAFF -23	-	4,878	1,576	-	3,302
Haff-Winter Fund	3,433	-	-	-	3,433
Hampers	708	-	205	-	503
Henry Moore	315	-	-	-	315
HHH 20/22	6,196	-	2,472	-	3,724
Kickstart	-	14,099	14,099	-	-
Leeds Com (LCF)	616	-	616	-	-
LIVE Well	6,715	-	441	-	6,274
Lottery Funding	-	10,000	10,000	-	-
Neighbourhood Imp. Fund (NIF)	1,968	-	-	-	1,968
Not round here Project	1,844	-	350	-	1,494
Our Family Our Future	21,794	-	21,794	-	-
Prosper Together Fund	-	5,500	4,680	(500)	320
RC Yorkshire and Humber Reg.	-	38,618	13,142	-	25,476
Lottery Reaching Communities	2,121	-	2,121	-	-
SELPH	-	84,823	28,991	-	55,832
Sported	2,000	-	86	-	1,914
St Georges (Park )	370	-	-	-	370
Tesco	2,000	-	738	(1,262)	-
Tesco(Groundwork)	1,000	-	-	(1,000)	-
Triathlon - Cycles	-	4,500	474	(2,598)	1,428
Unite - Period Poverty	300	500	162	-	638
Wakefield Council Project	-	9,498	(1,053)	(10,551)	-
Y Lives-Van Funding	-	18,048	7,421	-	10,627
Youth Club	1,899	-	1,899	-	-
	<u>205,078</u>	<u>259,719</u>	<u>164,534</u>	<u>(42,911)</u>	<u>257,352</u>

#### Fund name

Neighbourly Fund  
Active and Inspired  
Age UK

Awards For All  
Barnardo's Crisis Fund  
BIG FEED

#### Purpose of restriction

For food/food parcels/ entertainment, storage, equipment and cleaning.  
Towards sports activities.  
To work with hospital discharges and engage in community to stop re admissions.  
Towards youth activities.  
Tailored support for families and young people in crisis.  
The Big Feed Hot Food Provision.

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2023

#### 4 Restricted funds (continued)

<b>Fund name</b>	<b>Purpose of restriction</b>
CAF	Resilience fund for staff costs, entry access system, meal delivery to the elderly and volunteer costs.
CLLD Objective 1	Building powerful communities capital grant.
CLLD Objective 5	To bring new and innovative solutions to long term issues identified by the People Enabling Area Transformation project.
CLLD Objective 3	Towards helping adults in the community gain employment.
Community Navigators	Towards wages, mileage, equipment for mental health and community keyworker. The transfer relates to moving costs to unrestricted funds for hosting fees, monthly room hire and admin costs for 5 years.
Connecting Communities	Towards costs for running over 55's groups.
Emergency Funding WMDC	To enable Youth centre to stay open.
FIM-Young Carers	A 1 year pilot scheme for under 10's.
HAFF -2022	Towards summer activities.
HAFF -23	Towards holiday activities
Haff-Winter Fund	Towards activities over Christmas.
Hampers	To provide Christmas hampers.
Henry Moore	Towards the Park Project.
HHH 20/22	Towards the Happy Healthy Holidays project.
Kickstart	The Kickstart apprentice scheme.
Leeds Com (LCF)	Resilience fund
LIVE Well	For equipment and resources to restart the Young@Heart group and provide activity packs for members of the young peoples groups.
Lottery Funding	This was for a Mini bus, but the grant money was returned to the funder after deciding we would not require a minibus.
Neighbourhood Imp. Fund (NIF)	Towards the Young@Heart group and the Youth club.
Not round here Project	For criminal exploitation work.
Our Family Our Future	Towards a Community Development worker and an apprentice sports development worker.
Prosper Together Fund	Support Households who need the support, 10% of funds for admin, management and reporting . Transfer relates to allocating funds to management costs.
RC Yorkshire and Humber Reg.	Towards youth and community activities
Lottery Reaching Communities	Towards youth activities, wages, organisational development and equipment.
SELPH	To support young people age 16 – 24 year olds who are at risk of developing long term mental illness.
Spoted	Support to run groups whilst navigating Covid-19 guidelines including additional equipment, cost of cleaning equipment and advertising and signage.
St Georges (Park )	Towards the Park Project.
Tesco	Towards youth activities. The transfer is to move the fund to unrestricted as it was a donation for youth activities which are unrestricted in nature.
Tesco(Groundwork)	For the Youth Club. The transfer is to move the fund to unrestricted as it was a donation for youth activities which are unrestricted in nature.
Triathlon - Cycles	Towards maintenance and to purchase parts for the cycles. The transfer relates to moving costs to unrestricted funds as the cycles were bought from this fund will be for the general use of the charity.
Unite - Period Poverty	Towards period poverty.

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2023

#### 4 Restricted funds (continued)

Fund name	Purpose of restriction
Wakefield Council Project	Towards the Wakefield council project. The transfer relates to moving fixed asset costs to unrestricted funds that were bought from this fund that will be for the general use of the charity.
Y Lives-Van Funding Youth Club	To go into areas delivering youth work where there is no youth provision. Emotional and wellbeing grant fund.

#### 5 Tangible assets

	Outside improvements	Machinery and Equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2022	11,264	45,625	56,889
Additions	8,737	9,141	17,878
Disposals	-	(1,158)	(1,158)
At 31 March 2023	<u>20,001</u>	<u>53,608</u>	<u>73,609</u>
<u>Depreciation</u>			
At 1 April 2022	1,126	34,648	35,774
Depn reversed re. disposals	-	(580)	(580)
Charge for year	2,000	7,845	9,845
At 31 March 2023	<u>3,126</u>	<u>41,913</u>	<u>45,039</u>
<u>Net book value</u>			
At 31 March 2023	<u>16,875</u>	<u>11,695</u>	<u>28,570</u>
At 31 March 2022	<u>10,138</u>	<u>10,977</u>	<u>21,115</u>

#### 6 Debtors and prepayments

	2023	2022
	£	£
Debtors	16,704	730
Amounts owed by subsidiary company	11,035	11,035
Accrued income	2,800	4,733
	<u>30,539</u>	<u>16,498</u>

#### 7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	390,792	289,141
Cash in hand	554	51
	<u>391,346</u>	<u>289,192</u>

#### 8 Creditors and accruals

	2023	2022
	£	£
Creditors	-	701
Accruals	5,741	1,080
Taxation and social security	3,168	2,136
Other creditors	60	399
	<u>8,969</u>	<u>4,316</u>

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2023

#### 9 Related party transactions

##### Trustee expenses

No trustee received any expenses during this year or the previous year.

##### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

##### Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £65,264 (previous year: £83,233).

##### Other related party transactions

The CIO is parent company to Rycroft Trading CIC , a company limited by guarantee, company number 09158231.

##### Loan to trading subsidiary

	2023	2022
	£	£
Outstanding balance receivable	11,035	11,035
	<u>11,035</u>	<u>11,035</u>

##### Other transactions with trading subsidiary

	2023	2022
	£	£
Income from Rycroft Trading CIC	-	-
Loan interest	2,800	-
	<u>2,800</u>	<u>-</u>

##### Payments to Rycroft Trading CIC

	£	£
Utilities	10,656	10,655
Activity costs	2,752	184
	<u>13,408</u>	<u>10,839</u>

#### 10 Operating leases

The charity has a 25 year lease on the Leisure Centre from Havercroft and Ryhill parish councils which ends on 27th May 2040. The annual rent is £1.

#### 11 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Rugby club fund	-	1,000	1,000	-
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>

##### Fund name

Rugby club fund

##### Additional information

A grant was received in to our bank account and it was then transferred to the Rugby club during the year.

## Rycroft Leisure

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants and donations	50,446	53,982	259,719	160,831	310,165	214,813
Sales and fees	34,240	30,608	-	1,089	34,240	31,697
Other income	2,800	995	-	-	2,800	995
<b>Total income</b>	<b>87,486</b>	<b>85,585</b>	<b>259,719</b>	<b>161,920</b>	<b>347,205</b>	<b>247,505</b>
<b>Expenditure</b>						
Salaries and NIC	29,258	69,739	89,479	75,572	118,737	145,311
Mileage	205	225	419	416	624	641
Printing, postage and stationery	618	76	518	673	1,136	749
Insurance	5,983	5,297	-	-	5,983	5,297
Legal and professional	1,135	1,139	-	228	1,135	1,367
Repairs and maintenance	10,560	3,395	4,162	1,896	14,722	5,291
Activity costs	2,723	1,707	43,417	37,838	46,140	39,545
Training	31	110	1,404	500	1,435	610
Advertising	156	-	-	-	156	-
Accountancy and independent exam	1,920	1,080	-	-	1,920	1,080
Computers and IT	55	513	3,942	1,044	3,997	1,557
Utilities	-	1,909	10,760	8,746	10,760	10,655
Equipment	103	28	423	895	526	923
Donation	35	20	-	-	35	20
Bank charges	355	278	10	-	365	278
Miscellaneous expenses	692	-	-	-	692	-
Partner payments	-	-	-	9,469	-	9,469
Depreciation	9,845	12,534	-	-	9,845	12,534
Grant repaid	-	-	10,000	-	10,000	-
<b>Total expenditure</b>	<b>63,674</b>	<b>98,050</b>	<b>164,534</b>	<b>137,277</b>	<b>228,208</b>	<b>235,327</b>
<b>Net income / (expenditure)</b>	<b>23,812</b>	<b>(12,465)</b>	<b>95,185</b>	<b>24,643</b>	<b>118,997</b>	<b>12,178</b>
<b>Transfers between funds</b>	<b>42,911</b>	<b>17,397</b>	<b>(42,911)</b>	<b>(17,397)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>66,723</b>	<b>4,932</b>	<b>52,274</b>	<b>7,246</b>	<b>118,997</b>	<b>12,178</b>
<b>Fund balances brought forward</b>	<b>117,411</b>	<b>112,479</b>	<b>205,078</b>	<b>197,832</b>	<b>322,489</b>	<b>310,311</b>
<b>Fund balances carried forward</b>	<b>184,134</b>	<b>117,411</b>	<b>257,352</b>	<b>205,078</b>	<b>441,486</b>	<b>322,489</b>

**RYCROFT LEISURE**

England & Wales - Charity number 1157830

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# Accounts

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**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2022**



**RYCROFT**  
**LEISURE**



West Yorkshire Community Accounting Service

# **Rycroft Leisure**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 13

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Rycroft Leisure

## Trustees' report for the year ended 31 March 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Ward Richards	Chair	
Malcolm Scott	Vice-chair	
Gloria Booth		
Ryan Cotton		
Dave Taylor		
Gill Partington		
Angie Morley		Appointed 13 October 2022
Karen Fretwell		Appointed 13 October 2022

**Charity number** 1157830 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
The Sports & Youth Centre	Barclays Bank Plc
Mulberry Avenue	Trinity Walk
Ryhill	Wakefield
Wakefield	WF1 1QS
WF4 2BB	

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 14 July 2014 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution at a meeting of the trustees.

### Objectives and activities

#### The charity's objects

- (a) The promotion of community participation in healthy recreation in particular (but not exclusively) by the promotion of facilities for the playing of football, cricket, rugby, bowls, badminton, tennis skateboarding and a fitness gym;
- (b) To help young people from Ryhill and Havercroft and surrounding areas, especially but not exclusively through leisure activities, so as to develop their capabilities that they may grow to full maturity as individual and members of society;
- (c) To promote the provision of facilities for recreation or other leisure time activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social economic circumstances or for the public at large in the interest of social welfare.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities (continued)**

#### **The charity's main activities**

The provision of a Sports, Youth and Social facility including sports fields, sports hall, gym, youth centre and social area.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Amateur sport and recreation.

#### **Achievements and performance**

The organisation emerged from the difficult conditions during the pandemic and has continued to offer our community social support and a venue for leisure activities.

#### **Financial review**

The net income for the year was £12,178, including net income of £4,932 on unrestricted funds and net income of £7,246 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £96,296.

We aim to maintain reserves of between 3 to 6 months of budgeted expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close.

#### **Going Concern**

At the time of these accounts the charity continues to be impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that there are material uncertainties but having reviewed our forecasts and reserves conclude that the organisation can be treated as a going concern.

Approved by the board of trustees on 15/12/2022

Ward Richards (Trustee)

# **Rycroft Leisure**

## **Independent examiner's report to the trustees of Rycroft Leisure**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 5 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E J Beverley FCCA

19/12/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# Rycroft Leisure

## Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	53,982	160,831	214,813	321,664
Sales and fees		30,608	1,089	31,697	43,110
Other income		995	-	995	-
<b>Total income</b>		<b>85,585</b>	<b>161,920</b>	<b>247,505</b>	<b>364,774</b>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	69,739	75,572	145,311	130,099
Mileage		225	416	641	352
Printing, postage and stationery		76	673	749	894
Insurance		5,297	-	5,297	6,742
Legal and professional		1,139	228	1,367	5,245
Repairs and maintenance		3,395	1,896	5,291	41,505
Activity costs		1,707	37,838	39,545	15,166
Training		110	500	610	-
Advertising		-	-	-	35
Accountancy and independent examination		1,080	-	1,080	1,818
Computers and IT		513	1,044	1,557	603
Utilities		1,909	8,746	10,655	10,656
Equipment		28	895	923	155
Donation		20	-	20	-
Bank charges		278	-	278	369
Miscellaneous expenses		-	-	-	574
Partner payments		-	9,469	9,469	11,843
Depreciation		12,534	-	12,534	11,033
<b>Total expenditure</b>		<b>98,050</b>	<b>137,277</b>	<b>235,327</b>	<b>237,089</b>
<b>Net income / (expenditure)</b>		<b>(12,465)</b>	<b>24,643</b>	<b>12,178</b>	<b>127,685</b>
<b>Transfers between funds</b>		<b>17,397</b>	<b>(17,397)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>4,932</b>	<b>7,246</b>	<b>12,178</b>	<b>127,685</b>
<b>Fund balances brought forward</b>		<b>112,479</b>	<b>197,832</b>	<b>310,311</b>	<b>182,626</b>
<b>Fund balances carried forward</b>	(4)	<b>117,411</b>	<b>205,078</b>	<b>322,489</b>	<b>310,311</b>

All incoming resources and resources expended derive from continuing activities.

**Rycroft Leisure**  
**Balance sheet**  
**as at 31 March 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 21,115	-	21,115	20,891
<b>Total fixed assets</b>	<u>21,115</u>	<u>-</u>	<u>21,115</u>	<u>20,891</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 12,170	4,328	16,498	17,672
Cash at bank and in hand	(7) 87,913	201,279	289,192	275,391
<b>Total current assets</b>	<u>100,083</u>	<u>205,607</u>	<u>305,690</u>	<u>293,063</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 3,787	529	4,316	3,643
<b>Total current liabilities</b>	<u>3,787</u>	<u>529</u>	<u>4,316</u>	<u>3,643</u>
<b>Net current assets / (liabilities)</b>	<u>96,296</u>	<u>205,078</u>	<u>301,374</u>	<u>289,420</u>
<b>Net assets</b>	<u>117,411</u>	<u>205,078</u>	<u>322,489</u>	<u>310,311</u>
<b>Funds</b>				
Unrestricted funds	117,411	-	117,411	112,479
Restricted funds	-	205,078	205,078	197,832
<b>Total funds</b>	<u>117,411</u>	<u>205,078</u>	<u>322,489</u>	<u>310,311</u>

The financial statements were approved by the board of trustees on 15/12/2022

Ward Richards (Trustee)

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Outside improvements: over 10 years

Machinery and equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>2 Grants and donations</b>	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Active Inspired	-	16,204	16,204	16,204
Better Connect	-	20,783	20,783	-
Community Navigators	-	19,593	19,593	19,585
District Councillors	-	1,968	1,968	-
Havercroft Parish Council	15,228	-	15,228	11,406
Henry Moore	-	315	315	-
HMRC - JRS	-	357	357	-
Nova	-	16,953	16,953	34,491
Ryhill Parish Council	15,228	-	15,228	11,289
Tesco	-	1,000	1,000	-
WMDC	23,500	73,766	97,266	92,520
Young Carers	-	7,492	7,492	7,492
Young Lives Consortium	-	2,400	2,400	-
Barnados	-	-	-	1,888
Charities Aid Foundation (CAF)	-	-	-	20,280
Leeds Community Foundation	-	-	-	9,964
Lottery - Reaching Communities	-	-	-	56,802
Sported	-	-	-	2,000
WMDC - Big Feed	-	-	-	5,000
WMDC - Our family our future	-	-	-	24,463
Yorkshire Sport	-	-	-	5,280
Other donations	26	-	26	3,000
	<u>53,982</u>	<u>160,831</u>	<u>214,813</u>	<u>321,664</u>

<b>3 Staff costs and numbers</b>	2022 £	2021 £
Gross salaries	133,925	120,694
Social security costs	9,272	7,526
Pensions	2,114	1,879
	<u>145,311</u>	<u>130,099</u>

The average number of employees during the year was 7.2, being an average of 5.3 full time equivalent (2021: 7.7, 4.7 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2022 £	2021 £
Costs of the scheme to the charity for the year	2,114	1,879
Amount of any contributions outstanding at the year end	399	159

# Rycroft Leisure

## Notes to the accounts continued for the year ended 31 March 2022

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Navigators	18,817	19,593	13,879	-	24,531
Lottery Reaching Communities	28,391	-	24,776	(1,494)	2,121
Awards 4 All	3,949	-	675	-	3,274
Tesco	2,000	-	-	-	2,000
Active Inspired	38,325	16,204	16,124	-	38,405
Sir George Martin Trust	370	-	-	-	370
WMDC Connecting Communities	44,579	48,500	38,241	-	54,838
Young Carers	1,835	7,492	1,003	-	8,324
Unite	300	-	-	-	300
Our family our future	23,748	-	1,954	-	21,794
Barnados crisis fund	776	-	-	-	776
Big Feed	4,518	-	266	-	4,252
CAF	6,951	-	-	(6,702)	249
CLLD Objective 1	1,822	-	-	-	1,822
CLLD Objective 3	188	2,645	2,622	-	211
CLLD Objective 5	5,311	15,397	9,333	-	11,375
Leeds Community Foundation	3,027	-	2,411	-	616
Hampers	708	-	-	-	708
Live well	7,137	-	422	-	6,715
Sported	2,000	-	-	-	2,000
Youth	3,080	122	1,303	-	1,899
Capital grant programme	-	4,790	228	(4,562)	-
Henry Moore	-	315	-	-	315
Not round here project	-	2,278	434	-	1,844
HAFF summer	-	7,060	3,318	-	3,742
HAFF winter	-	7,220	3,787	-	3,433
HHH20/22	-	6,196	-	-	6,196
Kickstart	-	20,783	16,144	(4,639)	-
Neighbourhood Improvement Fund	-	1,968	-	-	1,968
HMRC JRS	-	357	357	-	-
Tesco Groundwork	-	1,000	-	-	1,000
	<u>197,832</u>	<u>161,920</u>	<u>137,277</u>	<u>(17,397)</u>	<u>205,078</u>

Fund name	Purpose of restriction
Community Navigators	Towards wages, mileage, equipment for mental health and community keyworker.
Lottery Reaching Communities	Towards youth activities, wages, organisational development and equipment.
Awards 4 All	Towards youth activities.
Tesco	Towards youth activities.
Active Inspired	Towards sports activities.
Sir George Martin Trust	Towards the Park Project.
WMDC Connecting Communities	Towards costs for running over 55's groups.
Young Carers	A 1 year pilot scheme for under 10's.
Unite	Towards period poverty.
Our family our future	Towards a Community Development worker and an apprentice sports development worker.
Barnados crisis fund	Tailored support for families and young people in crisis.
Big Feed	The Big Feed Hot Food Provision

# Rycroft Leisure

## Notes to the accounts continued

### for the year ended 31 March 2022

#### 4 Restricted funds (continued)

<b>Fund name</b>	<b>Purpose of restriction</b>
CAF	Resilience fund for staff costs, entry access system, meal delivery to the elderly and volunteer costs. The transfer relates to the cost of the entry barrier capitalised.
CLLD Objective 1	Building powerful communities capital grant.
CLLD Objective 3	Towards helping adults in the community gain employment.
CLLD Objective 5	To bring new and innovative solutions to long term issues identified by the People Enabling Area Transformation project.
Leeds Community Foundation	Resilience fund
Hampers	To provide Christmas hampers.
Live well	For equipment and resources to restart the Young@Heart group and Support to run groups whilst navigating Covid-19 guidelines including additional equipment, cost of cleaning equipment and advertising and signage.
Sported	
Youth	Emotional and wellbeing grant fund.
Capital grant programme	Concrete base and outside area. The transfer relate to items capitalised.
Henry Moore	Towards the Park Project.
Not round here project	For criminal exploitation work.
HAFF summer	Towards summer activities.
HAFF winter	Towards activities over Christmas.
HHH20/22	Towards the Happy Healthy Holidays project.
Kickstart	The Kickstart apprentice scheme. The transfer relates to the cost of staff time to mentor and train participants.
Neighbourhood Improvement Fund	Towards the Young at Heath group and the Youth club.
HMRC JRS	The HMRC job retention scheme.
Tesco Groundwork	For the Youth Club.

#### 5 Tangible assets

	Outside improvements	Machinery and	Total
<b><u>Cost</u></b>	£	£	£
At 1 April 2021	-	44,131	44,131
Additions	11,264	1,494	12,758
At 31 March 2022	<u>11,264</u>	<u>45,625</u>	<u>56,889</u>
<b><u>Depreciation</u></b>			
At 1 April 2021	-	23,240	23,240
Charge for year	1,126	11,408	12,534
At 31 March 2022	<u>1,126</u>	<u>34,648</u>	<u>35,774</u>
<b><u>Net book value</u></b>			
At 31 March 2022	<u>10,138</u>	<u>10,977</u>	<u>21,115</u>
At 31 March 2021	<u>-</u>	<u>20,891</u>	<u>20,891</u>

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>6 Debtors and prepayments</b>	2022	2021
	£	£
Debtors	730	-
Amounts owed by subsidiary company	11,035	8,853
Prepayments	-	8,819
Accrued income	4,733	-
	<u>16,498</u>	<u>17,672</u>

<b>7 Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	289,141	275,391
Cash in hand	51	-
	<u>289,192</u>	<u>275,391</u>

<b>8 Creditors and accruals</b>	2022	2021
	£	£
Creditors	701	888
Accruals	1,080	990
Taxation and social security	2,136	1,393
Other creditors	399	372
	<u>4,316</u>	<u>3,643</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Centre Manager, Youth Manager and Finance Officer. The total employee benefits received were £83,233 (previous year: £75,797).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

**Other related party transactions**

The CIO is parent company to Rycroft Trading CIC , a company limited by guarantee, company number 09158231.

<b>Loan to trading subsidiary</b>	2022	2021
	£	£
Outstanding balance receivable	11,035	8,853
	<u>11,035</u>	<u>8,853</u>

**10 Operating leases**

The charity has a 25 year lease on the Leisure Centre from Havercroft and Ryhill parish councils which ends on 27th May 2040. The annual rent is £1.

## Rycroft Leisure

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income</b>						
Grants and donations	53,982	68,717	160,831	252,947	214,813	321,664
Sales and fees	30,608	43,110	1,089	-	31,697	43,110
	995	-	-	-	995	-
<b>Total income</b>	<b>85,585</b>	<b>111,827</b>	<b>161,920</b>	<b>252,947</b>	<b>247,505</b>	<b>364,774</b>
<b>Expenditure</b>						
Salaries and NIC	69,739	38,825	75,572	91,274	145,311	130,099
Mileage	225	352	416	-	641	352
Printing, postage and stationery	76	894	673	-	749	894
Insurance	5,297	6,742	-	-	5,297	6,742
Legal and professional	1,139	5,245	228	-	1,367	5,245
Repairs and maintenance	3,395	13,505	1,896	28,000	5,291	41,505
Activity costs	1,707	6,523	37,838	8,643	39,545	15,166
Training	110	-	500	-	610	-
Advertising	-	35	-	-	-	35
Accountancy and independent exam	1,080	1,818	-	-	1,080	1,818
Computers and IT	513	120	1,044	483	1,557	603
Utilities	1,909	888	8,746	9,768	10,655	10,656
Equipment	28	155	895	-	923	155
Donation	20	-	-	-	20	-
Bank charges	278	369	-	-	278	369
Miscellaneous expenses	-	574	-	-	-	574
Partner payments	-	804	9,469	11,039	9,469	11,843
Depreciation	12,534	11,033	-	-	12,534	11,033
<b>Total expenditure</b>	<b>98,050</b>	<b>87,882</b>	<b>137,277</b>	<b>149,207</b>	<b>235,327</b>	<b>237,089</b>
<b>Net income / (expenditure)</b>	<b>(12,465)</b>	<b>23,945</b>	<b>24,643</b>	<b>103,740</b>	<b>12,178</b>	<b>127,685</b>
<b>Transfers between funds</b>	<b>17,397</b>	<b>4,246</b>	<b>(17,397)</b>	<b>(4,246)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>4,932</b>	<b>28,191</b>	<b>7,246</b>	<b>99,494</b>	<b>12,178</b>	<b>127,685</b>
<b>Fund balances brought forward</b>	<b>112,479</b>	<b>84,288</b>	<b>197,832</b>	<b>98,338</b>	<b>310,311</b>	<b>182,626</b>
<b>Fund balances carried forward</b>	<b>117,411</b>	<b>112,479</b>	<b>205,078</b>	<b>197,832</b>	<b>322,489</b>	<b>310,311</b>

**RYCROFT LEISURE**

England & Wales - Charity number 1157830

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# Accounts

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**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2021**



**RYCROFT**  
**LEISURE**



West Yorkshire Community Accounting Service

# **Rycroft Leisure**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 13

**Prepared by West Yorkshire Community Accounting Service**

# Rycroft Leisure

## Trustees' report for the year ended 31 March 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Gary Middleton		Resigned 10 November 2021
Ward Richards	Chair	
Malcolm Scott	Vice-chair	
Gloria Booth		
Ryan Cotton		Appointed 28 January 2021
Dave Taylor		Appointed 28 January 2021
Gill Partington		Appointed 28 January 2021

**Charity number** 1157830 Registered in England and Wales

Registered and principal address	Bankers
The Sports & Youth Centre Mulberry Avenue Ryhill Wakefield WF4 2BB	Barclays Bank Plc Trinity Walk Wakefield WF1 1QS

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 14 July 2014 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution at a meeting of the trustees.

### Objectives and activities

#### The charity's objects

- The promotion of community participation in healthy recreation in particular (but not exclusively) by the promotion of facilities for the playing of football, cricket, rugby, bowls, badminton, tennis skateboarding and a fitness gym;
- To help young people from Ryhill and Havercroft and surrounding areas, especially but not exclusively through leisure activities, so as to develop their capabilities that they may grow to full maturity as individual and members of society;
- To promote the provision of facilities for recreation or other leisure time activities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social economic circumstances or for the public at large in the interest of social welfare.

# **Rycroft Leisure**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Objectives and activities (continued)**

#### **The charity's main activities**

The provision of a Sports, Youth and Social facility including sports fields, sports hall, gym, youth centre and social area.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Amateur sport and recreation.

#### **Achievements and performance**

During the year Rycroft Leisure has:

Provided first rate facilities for sports - twelve football teams, cricket, bowls, rugby and fitness gym.

Provided a community venue to help increase physical activity, sports hall which caters for dance troupes, exercise classes, badminton, mini football and walking football.

Provided a safe youth club environment for young people aged 8-19 with additional support for those aged up to 25 with job search and interview support.

Provided community support with six projects supporting physical activity, diet, lifestyle and mental health for all ages.

Provided support to the local community during the Covid pandemic with a hot meals service delivered to registered households.

#### **Financial review**

The net income for the year was £127,685, including net income of £28,191 on unrestricted funds and net income of £99,494 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £91,588.

We aim to maintain reserves of between 3 to 6 months of budgeted expenditure in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close.

#### **Going Concern**

At the time of these accounts the charity continues to be impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that there are material uncertainties but having reviewed our forecasts and reserves conclude that the organisation can be treated as a going concern.

Signed on behalf of the board of trustees on 20/01/2022

Ward Richards

# **Rycroft Leisure**

## **Independent examiner's report to the trustees of Rycroft Leisure**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 5 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E J Beverley FCCA

21/01/2022

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Rycroft Leisure**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	2021	2021	2021	2020
		Unrestricted funds	Restricted funds	Total funds	Restated Total funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	68,717	252,947	321,664	203,587
Sales and fees		43,110	-	43,110	35,080
Other income		-	-	-	1,447
<b>Total income</b>		<u>111,827</u>	<u>252,947</u>	<u>364,774</u>	<u>240,114</u>
<b>Expenditure on:</b>					
Salaries and NIC	(3)	38,825	91,274	130,099	122,077
Mileage		352	-	352	1,592
Printing, postage and stationery		894	-	894	446
Insurance		6,742	-	6,742	7,304
Legal and professional		5,245	-	5,245	1,986
Repairs and maintenance		13,505	28,000	41,505	29,113
Activity costs		6,523	8,643	15,166	9,596
Training		-	-	-	753
Advertising		35	-	35	2,776
Accountancy and independent examination		1,818	-	1,818	990
Computers and IT		120	483	603	3,323
Utilities		888	9,768	10,656	10,771
Equipment		155	-	155	2,479
Donation		-	-	-	250
Bank charges		369	-	369	553
New football pitch cost		-	-	-	2,932
Multi-use pitch cost		-	-	-	2,684
Miscellaneous expenses		574	-	574	94
Partner payments		804	11,039	11,843	18,938
Depreciation		11,033	-	11,033	6,648
<b>Total expenditure</b>		<u>87,882</u>	<u>149,207</u>	<u>237,089</u>	<u>225,305</u>
<b>Net income / (expenditure)</b>		<u>23,945</u>	<u>103,740</u>	<u>127,685</u>	<u>14,809</u>
<b>Transfers between funds</b>		<u>4,246</u>	<u>(4,246)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>28,191</u>	<u>99,494</u>	<u>127,685</u>	<u>14,809</u>
<b>Fund balances brought forward</b>		<u>84,288</u>	<u>98,338</u>	<u>182,626</u>	<u>167,817</u>
<b>Fund balances carried forward</b>	(4)	<u>112,479</u>	<u>197,832</u>	<u>310,311</u>	<u>182,626</u>

All incoming resources and resources expended derive from continuing activities.

**Rycroft Leisure**  
**Balance sheet**  
**as at 31 March 2021**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Restated
	£	£	£	Total
				£
<b>Fixed assets</b>				
Tangible assets	(5) 20,891	-	20,891	14,387
<b>Total fixed assets</b>	<u>20,891</u>	<u>-</u>	<u>20,891</u>	<u>14,387</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 12,744	4,928	17,672	24,030
Cash at bank and in hand	(7) 82,487	192,904	275,391	147,248
<b>Total current assets</b>	<u>95,231</u>	<u>197,832</u>	<u>293,063</u>	<u>171,278</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 3,643	-	3,643	3,039
<b>Total current liabilities</b>	<u>3,643</u>	<u>-</u>	<u>3,643</u>	<u>3,039</u>
<b>Net current assets / (liabilities)</b>	<u>91,588</u>	<u>197,832</u>	<u>289,420</u>	<u>168,239</u>
<b>Net assets</b>	<u>112,479</u>	<u>197,832</u>	<u>310,311</u>	<u>182,626</u>
<b>Funds</b>				
Unrestricted funds	112,479	-	112,479	84,288
Restricted funds	-	197,832	197,832	98,338
<b>Total funds</b>	<u>112,479</u>	<u>197,832</u>	<u>310,311</u>	<u>182,626</u>

The financial statements were approved by the board of trustees on 20/01/2022

Ward Richards (Trustee)

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The previous year accounts have been restated to accruals accounts as the charity can no longer take advantage of section 133 of the Charities Act 2011 and prepare accounts on a receipts and payments basis due to the level of turnover now exceeding the threshold.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Machinery and equipment: over 4 years

# **Rycroft Leisure**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>2 Grants and donations</b>	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Havercroft Parish Council	11,406	-	11,406	15,500
Ryhill Parish Council	11,289	-	11,289	15,500
Talent Match	-	-	-	4,187
Community Navigators	-	19,585	19,585	19,585
Lottery - Reaching Communities	-	56,802	56,802	53,213
WMDC	43,022	49,498	92,520	48,500
Football Foundation	-	-	-	1,591
Active Inspired	-	16,204	16,204	27,713
Nova	-	34,491	34,491	1,000
Sir George Martin Trust	-	-	-	2,770
Young Carers	-	7,492	7,492	10,235
Unite	-	-	-	500
PEAT project	-	-	-	2,083
Barnados	-	1,888	1,888	-
Charities Aid Foundation (CAF)	-	20,280	20,280	-
Sported	-	2,000	2,000	-
Yorkshire Sport	-	5,280	5,280	-
WMDC - Our family our future	-	24,463	24,463	-
WMDC - Big Feed	-	5,000	5,000	-
Leeds Community Foundation	-	9,964	9,964	-
Donations	3,000	-	3,000	1,210
	<u>68,717</u>	<u>252,947</u>	<u>321,664</u>	<u>203,587</u>

<b>3 Staff costs and numbers</b>	2021 £	2020 £
Gross salaries	120,694	111,396
Social security costs	7,526	9,009
Pensions	1,879	1,672
	<u>130,099</u>	<u>122,077</u>

The average number employees during the year was 7.7, being an average of 4.7 full time equivalent (2020: 8.4, 4.7 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2021 £	2020 £
Costs of the scheme to the charity for the year	1,879	1,672
Amount of any contributions outstanding at the year end	159	-
Amount of any contributions prepaid at the year end	-	-

# Rycroft Leisure

## Notes to the accounts continued for the year ended 31 March 2021

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Navigators	17,075	19,585	17,843	-	18,817
Lottery Reaching Communities	25,142	56,802	53,553	-	28,391
Awards 4 All	3,949	-	-	-	3,949
Tesco	2,000	-	-	-	2,000
Active Inspired	26,453	16,204	4,332	-	38,325
Sir George Martin Trust	2,770	-	-	(2,400)	370
WMDC Connecting Communities	19,843	48,500	21,574	(2,190)	44,579
Young Carers	806	7,492	6,463	-	1,835
Unite	300	-	-	-	300
Our family our future	-	24,463	715	-	23,748
Barnados crisis fund	-	1,888	1,112	-	776
Big Feed	-	5,000	482	-	4,518
CAF	-	20,280	13,329	-	6,951
CLLD Objective 1	-	12,000	17,401	7,223	1,822
CLLD Objective 3	-	2,391	2,203	-	188
CLLD Objective 5	-	8,740	-	(3,429)	5,311
Leeds Community Foundation	-	9,964	6,937	-	3,027
Hampers	-	998	290	-	708
Live well	-	11,360	773	(3,450)	7,137
Sported	-	2,000	-	-	2,000
Youth	-	5,280	2,200	-	3,080
	<u>98,338</u>	<u>252,947</u>	<u>149,207</u>	<u>(4,246)</u>	<u>197,832</u>

Fund name	Purpose of restriction
Community Navigators	Towards wages, mileage, equipment for mental health and community keyworker.
Lottery Reaching Communities	Towards youth activities, wages, organisational development and equipment.
Awards 4 All	Towards youth activities.
Tesco	Towards youth activities.
Active Inspired	Towards sports activities.
Sir George Martin Trust	Towards the Park Project. The transfer relates to play equipment capitalised and transferred to unrestricted for the general use of the charity.
WMDC Connecting Communities	Towards costs for running over 55's groups. The transfer relates to items capitalised and transferred to unrestricted for the general use of the charity.
Young Carers	A 1 year pilot scheme for under 10's.
Unite	Towards period poverty.
Our family our future	Towards a Community Development worker and an apprentice sports development worker.
Barnados crisis fund	Tailored support for families and young people in crisis.
Big Feed	The Big Feed Hot Food Provision
CAF	Resilience fund for staff costs, entry access system, meal delivery to the elderly and volunteer costs.
CLLD Objective 1	Building powerful communities capital grant.
CLLD Objective 3	Towards helping adults in the community gain employment.
CLLD Objective 5	To bring new and innovative solutions to long term issues identified by the People Enabling Area Transformation project. The transfer relates to items capitalised and moved to unrestricted for the general use of the charity.
Leeds Community Foundation	Resilience fund

**Rycroft Leisure**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

**4 Restricted funds (continued)**

<b>Fund name</b>	<b>Purpose of restriction</b>
Hampers	To provide Christmas hampers.
Live well	For equipment and resources to restart the Young@Heart group and provide activity packs for members of the young peoples groups. The transfer relates to the purchase of a fixed asset from the fund.
Sported	Support to run groups whilst navigating Covid-19 guidelines including additional equipment, cost of cleaning equipment and advertising and signage.
Youth	Emotional and wellbeing grant fund.

**5 Tangible assets**

	Machinery and Equipment £	Total £
<b><u>Cost</u></b>		
At 1 April 2020	26,594	26,594
Additions	17,537	17,537
At 31 March 2021	<u>44,131</u>	<u>44,131</u>
<b><u>Depreciation</u></b>		
At 1 April 2020	12,207	12,207
Charge for year	11,033	11,033
At 31 March 2021	<u>23,240</u>	<u>23,240</u>
<b><u>Net book value</u></b>		
At 31 March 2021	<u>20,891</u>	<u>20,891</u>
At 31 March 2020	<u>14,387</u>	<u>14,387</u>

**6 Debtors and prepayments**

	2021 £	2020 £
Loan to Trading subsidiary company	8,853	19,200
Prepayments	8,819	4,830
	<u>17,672</u>	<u>24,030</u>

**7 Cash at bank and in hand**

	2021 £	2020 £
Cash at bank	275,391	147,248
	<u>275,391</u>	<u>147,248</u>

**8 Creditors and accruals**

	2021 £	2020 £
Creditors	2,653	2,289
Accruals	990	750
	<u>3,643</u>	<u>3,039</u>

# **Rycroft Leisure**

## **Notes to the accounts continued**

### **for the year ended 31 March 2021**

#### **9 Related party transactions**

##### **Trustee expenses**

No trustee received any expenses during this year or the previous year.

##### **Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

##### **Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Centre Manager, Youth Centre Manager and Finance Officer. The total employee benefits received by the Centre Manager, Youth Centre Manager and Finance Officer were £75,797.

No trustee received any remuneration or benefit in this capacity during this or the previous year.

##### **Other related party transactions**

The CIO is parent company to Rycroft Trading CIC , a company limited by guarantee, company number 09158231.

##### **Loan to trading subsidiary**

	2021	2020
	£	£
Outstanding balance receivable	8,853	19,200
	<u>8,853</u>	<u>19,200</u>

#### **10 Lease commitments**

The charity has a 25 year lease on the Leisure Centre from Havercroft and Ryhill parish councils which ends on 27th May 2040. The annual rent is £1.

## Rycroft Leisure

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and donations	68,717	36,397	252,947	167,190	321,664	203,587
Sales and fees	43,110	35,080	-	-	43,110	35,080
Other income	-	1,447	-	-	-	1,447
<b>Total income</b>	<b>111,827</b>	<b>72,924</b>	<b>252,947</b>	<b>167,190</b>	<b>364,774</b>	<b>240,114</b>
<b>Expenditure</b>						
Salaries and NIC	38,825	43,733	91,274	78,344	130,099	122,077
Mileage	352	1,592	-	-	352	1,592
Printing, postage and stationery	894	-	-	446	894	446
Insurance	6,742	7,304	-	-	6,742	7,304
Legal and professional	5,245	1,986	-	-	5,245	1,986
Repairs and maintenance	13,505	29,113	28,000	-	41,505	29,113
Activity costs	6,523	2,961	8,643	6,635	15,166	9,596
Training	-	228	-	525	-	753
Advertising	35	977	-	1,799	35	2,776
Accountancy and independent exami	1,818	990	-	-	1,818	990
Computers and IT	120	670	483	2,653	603	3,323
Utilities	888	10,771	9,768	-	10,656	10,771
Equipment	155	1,434	-	1,045	155	2,479
Donation	-	250	-	-	-	250
Bank charges	369	553	-	-	369	553
New football pitch cost	-	354	-	2,578	-	2,932
Multi-use pitch cost	-	2,684	-	-	-	2,684
Miscellaneous expenses	574	94	-	-	574	94
Partner payments	804	-	11,039	18,938	11,843	18,938
Depreciation	11,033	6,648	-	-	11,033	6,648
<b>Total expenditure</b>	<b>87,882</b>	<b>112,342</b>	<b>149,207</b>	<b>112,963</b>	<b>237,089</b>	<b>225,305</b>
<b>Net income / (expenditure)</b>	<b>23,945</b>	<b>(39,418)</b>	<b>103,740</b>	<b>54,227</b>	<b>127,685</b>	<b>14,809</b>
<b>Transfers between funds</b>	<b>4,246</b>	<b>4,357</b>	<b>(4,246)</b>	<b>(4,357)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>28,191</b>	<b>(35,061)</b>	<b>99,494</b>	<b>49,870</b>	<b>127,685</b>	<b>14,809</b>
<b>Fund balances brought forward</b>	<b>84,288</b>	<b>119,349</b>	<b>98,338</b>	<b>48,468</b>	<b>182,626</b>	<b>167,817</b>
<b>Fund balances carried forward</b>	<b>112,479</b>	<b>84,288</b>	<b>197,832</b>	<b>98,338</b>	<b>310,311</b>	<b>182,626</b>