

**Rycroft Leisure**

Charity number 1157830

**Annual Report and Financial Statements**

**for the year ended 31 March 2022**



**RYCROFT**  
**LEISURE**



West Yorkshire Community Accounting Service

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

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**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

2 Grants and donations	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>

3 Staff costs and numbers	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.

Defined contribution pension scheme	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)

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

# **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>