

Rycroft Leisure

Charity number 1157830

Annual Report and Financial Statements

for the year ended 31 March 2024



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

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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:

Name	Position	Dates
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

Registered and principal address	Bankers
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 £
Income from:					
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
Total income		177,418	167,408	344,826	347,205
Expenditure on:					
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
Total expenditure		142,167	195,785	337,952	228,208
Net income		35,251	(28,377)	6,874	118,997
Transfers between funds		28,902	(28,902)	-	-
Net movement in funds		64,153	(57,279)	6,874	118,997
Fund balances brought forward		239,966	201,520	441,486	322,489
Fund balances carried forward	(4)	304,119	144,241	448,360	441,486

All incoming resources and resources expended derive from continuing activities.

Rycroft Leisure
Balance sheet
as at 31 March 2024

		2024 Unrestricted £	2024 Restricted £	2024 Total £	Restated 2023 Total £
Fixed assets					
Tangible assets	(5)	68,320	-	68,320	28,570
Total fixed assets		<u>68,320</u>	<u>-</u>	<u>68,320</u>	<u>28,570</u>
Current assets					
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
Total current assets		<u>252,633</u>	<u>144,241</u>	<u>396,874</u>	<u>421,885</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	16,834	-	16,834	8,969
Total current liabilities		<u>16,834</u>	<u>-</u>	<u>16,834</u>	<u>8,969</u>
Net current assets		<u>235,799</u>	<u>144,241</u>	<u>380,040</u>	<u>412,916</u>
Net assets		<u>304,119</u>	<u>144,241</u>	<u>448,360</u>	<u>441,486</u>
Funds					
Unrestricted funds		304,119	-	304,119	239,966
Restricted funds		-	144,241	144,241	201,520
Total funds		<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
	£	£	£	£
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	<u>2,972</u>	<u>1,830</u>
	<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

4 Restricted funds	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)

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

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

6 Debtors and prepayments	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>

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

8 Creditors and accruals	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.

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

Other transactions with trading subsidiary	2024	2023
Income from Rycroft Trading CIC	£	£
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)

Payments to Rycroft Trading CIC	2024	2023
	£	£
Utilities	11,278	10,656
Activity costs	2,485	2,752
	<u>13,763</u>	<u>13,408</u>
 Donation from Rycroft Trading CIC	 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
<i>Changes to Statement of Financial Activities</i>		
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
<i>Changes to Balance Sheet</i>		
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
	£	£	£	£	£	£
Income						
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
Total income	177,418	172,309	167,408	174,896	344,826	347,205
Expenditure						
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
Total expenditure	142,167	92,665	195,785	135,543	337,952	228,208
Net income	35,251	79,644	(28,377)	39,353	6,874	118,997
Transfers between funds	28,902	42,911	(28,902)	(42,911)	-	-
Net movement in funds	64,153	122,555	(57,279)	(3,558)	6,874	118,997
Fund balances brought forward	239,966	117,411	201,520	205,078	441,486	322,489
Fund balances carried forward	304,119	239,966	144,241	201,520	448,360	441,486

Rycroft Leisure

Charity number 1157830

Annual Report and Financial Statements

for the year ended 31 March 2024



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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:

Name	Position	Dates
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

Registered and principal address	Bankers
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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
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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 £
Income from:					
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
Total income		177,418	167,408	344,826	347,205
Expenditure on:					
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
Total expenditure		142,167	195,785	337,952	228,208
Net income		35,251	(28,377)	6,874	118,997
Transfers between funds		28,902	(28,902)	-	-
Net movement in funds		64,153	(57,279)	6,874	118,997
Fund balances brought forward		239,966	201,520	441,486	322,489
Fund balances carried forward	(4)	304,119	144,241	448,360	441,486

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
					£
Fixed assets					
Tangible assets	(5)	68,320	-	68,320	28,570
Total fixed assets		<u>68,320</u>	<u>-</u>	<u>68,320</u>	<u>28,570</u>
Current assets					
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
Total current assets		<u>252,633</u>	<u>144,241</u>	<u>396,874</u>	<u>421,885</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	16,834	-	16,834	8,969
Total current liabilities		<u>16,834</u>	<u>-</u>	<u>16,834</u>	<u>8,969</u>
Net current assets		<u>235,799</u>	<u>144,241</u>	<u>380,040</u>	<u>412,916</u>
Net assets		<u>304,119</u>	<u>144,241</u>	<u>448,360</u>	<u>441,486</u>
Funds					
Unrestricted funds		304,119	-	304,119	239,966
Restricted funds		-	144,241	144,241	201,520
Total funds		<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
	£	£	£	£
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	<u>2,972</u>	<u>1,830</u>
	<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

4 Restricted funds	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)

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

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

6 Debtors and prepayments	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>

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

8 Creditors and accruals	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.

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

Other transactions with trading subsidiary	2024	2023
Income from Rycroft Trading CIC	£	£
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)

Payments to Rycroft Trading CIC	2024	2023
	£	£
Utilities	11,278	10,656
Activity costs	2,485	2,752
	<u>13,763</u>	<u>13,408</u>
 Donation from Rycroft Trading CIC	 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
<i>Changes to Statement of Financial Activities</i>		
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
 <i>Changes to Balance Sheet</i>		
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
	£	£	£	£	£	£
Income						
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
Total income	177,418	172,309	167,408	174,896	344,826	347,205
Expenditure						
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
Total expenditure	142,167	92,665	195,785	135,543	337,952	228,208
Net income	35,251	79,644	(28,377)	39,353	6,874	118,997
Transfers between funds	28,902	42,911	(28,902)	(42,911)	-	-
Net movement in funds	64,153	122,555	(57,279)	(3,558)	6,874	118,997
Fund balances brought forward	239,966	117,411	201,520	205,078	441,486	322,489
Fund balances carried forward	304,119	239,966	144,241	201,520	448,360	441,486

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

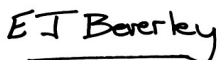
Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

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