

THE LODGE ACTION SPORTS CLUB

England & Wales · Charity number 1161101

Details

Other names	THE LODGE INDOOR SKATEPARK & YOUTH CAFE
Status	Registered
Legal form	CIO
Registered	2015-03-27
Register	View on the Charity Commission register

Contact

Address	The Lodge Indoor Skatepark Wharf Road Newton Abbot TQ12 2DA
Phone	01626 438353
Email	hello@lodgeskatepark.co.uk
Website	www.lodgeskatepark.co.uk

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF NEWTON ABBOT AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION, IN PARTICULAR BUT NOT EXCLUSIVELY, ROLLER-SKATING, SKATEBOARDING AND BMX BIKING, FOR INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: A Summary of the main activities include; Developing and running activities, events, programmes and coaching sessions that have been available to hard to reach group such as: disengaged pupils at local secondary schools, deprived areas, young people with learning disabilities and inactive groups.

Classification

- **How:** Provides Services
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,297	£102,137	-	-
2024-03-31	£57,065	£60,601	-	-
2023-03-31	£49,024	£57,374	-	-
2022-03-31	£66,216	£59,336	-	-
2021-03-31	£63,687	£45,541	-	-

Trustees

Name	Role	Appointed
NICOLA TAYLOR	Chair	2015-02-25
Chris Leeds He/Him		2024-12-30
Mike Hawman		2016-04-24
Paul Corbiere		2016-04-24

THE LODGE ACTION SPORTS CLUB

England & Wales - Charity number 1161101

Accounts

**THE LODGE ACTION SPORTS CLUB CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

The Lodge Action Sports Club CIO
Financial Statements
For The Year Ended 31 March 2025

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**The Lodge Action Sports Club CIO
Charity Information
For The Year Ended 31 March 2025**

Trustees	N Taylor P Corbiere B Thomas M Hawman A Larner K Robinson
Charity Number	1161101
Registered Office	The Lodge Indoor Skatepark Wharf Road Newton Abbot Devon TQ12 2DA
Accountants	Uncharted Business Ltd T/A Twigger Business Solutions 220 Torquay Road Paignton Devon TQ3 2HN

The Lodge Action Sports Club CIO
Charity No. 1161101
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Charity Purposes

The Lodge Action Sports Club CIO exists to promote community participation in healthy recreation by providing facilities and opportunities for action sports, including skateboarding and related disciplines, for the benefit of children, young people, and the wider community.

Activities Undertaken to Achieve Purposes

During the reporting period, the charity carried out the following activities:

- Operation of an indoor skatepark providing access to action sports facilities
- Delivery of coached sessions, workshops, and supervised activities
- Provision of a safe, inclusive recreational space for children, young people, and adults
- Community engagement through events, open sessions, and youth-focused programmes
- Support for physical wellbeing, confidence building, and social inclusion through sport

All activities were delivered in accordance with the charity's objectives and available resources.

Achievements and Performance

Key achievements during the year included:

- Continued operation of The Lodge Indoor Skatepark
- Regular delivery of action sports sessions and events
- Engagement with local community members and young people
- Maintenance of a safe and welcoming environment for participants
- The facility flooded in November 2024 and a public campaign to repair and recover was launched. A crowdfunding and various donations got us back on our feet by February.

We were successful in achieving a significant funding application to the National lottery's Million Hours to support us to expand our timetable. The funding allowed us to cover core costs, rent, staffing, and equipment over a 2 year period from April 2024 to April 2026.

Financial Review

Total Income: £96,297

Total Expenditure: £102,137

Net Surplus / (Deficit): (£5,840)

Principal Income Sources:

- Grants and donations
- Session fees and memberships
- Fundraising activities

Main Areas of Expenditure:

- Facility running and maintenance costs
- Coaching, staffing, and volunteer expenses
- Equipment, insurance, and professional fees

The trustees consider the charity's financial position to be appropriate for its current level of activity.

Reserves Policy

The charity aims to maintain reserves sufficient to meet ongoing operational commitments and unforeseen costs. At the end of the reporting period, reserves stood at £19,439.

The Lodge Action Sports Club CIO
Charity No. 1161101
Trustees' Report For The Year Ended 31 March 2025

Governance and Risk Management

The charity is governed by its constitution, with trustees meeting regularly to oversee strategy, finance, and risk.

Key risks identified include:

- Financial sustainability - flooding occurred in November 2024 impacting on Christmas and new year takings
- Health and safety associated with action sports
- Safeguarding of children and young people

Appropriate policies, procedures, insurance, and safeguarding measures are in place to mitigate these risks.

No trustee received remuneration other than reimbursement of legitimate expenses.

By order of the board



.....
N Taylor

20th January 2026

**The Lodge Action Sports Club CIO
Independent Examiner's Report
For The Year Ended 31 March 2025**

Independent examiner's report to the trustees of The Lodge Action Sports Club CIO

I report on the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
20th January 2026

Twigger Business Solutions
220 Torquay Road
Paignton
Devon
TQ3 2HN

**The Lodge Action Sports Club CIO
Statement of Financial Activities
For The Year Ended 31 March 2025**

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
INCOMING RESOURCES		
Skatepark takings	42,156	49,565
Grants received	45,022	7,500
Donations received	<u>9,119</u>	<u>-</u>
	96,297	57,065
RESOURCES EXPENDED		
Purchases for cafe	4,984	5,500
Other purchases	34,350	9,390
Rent & Utilities	25,063	21,930
Cleaning	899	783
Repairs, renewals and maintenance	3,964	1733
Insurance	4,035	2,089
Advertising and marketing costs	2,548	2,483
Accountancy fees	360	686
Management fees	18,000	10,500
Bank fees	1,305	-
Depreciation	5,798	5,048
Sundry expenses	831	459
	<u>(102,137)</u>	<u>(60,601)</u>
OPERATING SURPLUS FOR THE FINANCIAL YEAR	(5,840)	(3,536)
FUNDS BROUGHT FORWARD	25,279	28,815
FUNDS CARRIED FORWARD	19,439	25,279

The Lodge Action Sports Club CIO
Balance Sheet
As at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		17,104		15,402
			<u>17,104</u>		<u>15,402</u>
CURRENT ASSETS					
Debtors	5	5,433		5,433	
Cash at bank and in hand		17,528		4,944	
		<u>22,961</u>		<u>10,377</u>	
Creditors: Amounts Falling Due Within One Year	6	(20,626)		(500)	
			<u>2,335</u>		<u>9,877</u>
NET CURRENT ASSETS (LIABILITIES)			2,335		9,877
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>19,439</u>		<u>25,279</u>
NET ASSETS			<u>19,439</u>		<u>25,279</u>
Profit and loss account			<u>19,439</u>		<u>25,279</u>
SHAREHOLDERS' FUNDS			<u>19,439</u>		<u>25,279</u>

Approved by the trustees on 20th January 2026 and signed on their behalf by



.....
 Nicola Taylor
 Trustee

The notes on pages 7 to 8 form part of these financial statements.

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts
For The Year Ended 31 March 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% straight line
Fixtures & Fittings	10% straight line

2. Operating Profit / (Loss)

The operating loss is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	5,798	5,058

3. Average number of employees

There were no employees during the accounting period (2024: nil).

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 March 2025

4. Tangible Assets

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
As at 1 April 2024	14,362	36,218	58,080
Additions	7,500	-	7,500
As at 31 March 2025	21,862	36,218	58,080
Depreciation			
As at 1 April 2024	5,302	29,876	35,178
Provided during the period	2,176	3,622	5,798
As at 31 March 2025	7,478	33,498	40,976
Net Book Value			
As at 31 March 2025	14,384	2,720	17,104
As at 1 April 2024	9,060	6,342	15,402

5. Debtors

	2025 £	2024 £
Prepayments and accrued income	5,433	5,433
	5,433	5,433

6. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	20,626	500
	20,626	500

7. Analysis of Funds

		Unrestricted Income fund £
General Funds		
As at 1 April 2024		25,279
Net Movement in year		(5,840)
As at 31 March 2025		19,439

THE LODGE ACTION SPORTS CLUB

England & Wales - Charity number 1161101

Accounts

**THE LODGE ACTION SPORTS CLUB CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

The Lodge Action Sports Club CIO
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For The Year Ended 31 March 2024

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**The Lodge Action Sports Club CIO
Charity Information
For The Year Ended 31 March 2024**

Trustees	C Leeds P Corbiere N Taylor M Hawman
Charity Number	1161101
Registered Office	The Lodge Indoor Skatepark Wharf Road Newton Abbot Devon TQ12 2DA
Accountants	Uncharted Business Ltd T/A Twigger Business Solutions 220 Torquay Road Paignton Devon TQ3 2HN

The trustees present their report and the financial statements for the year ended 31 March 2024.

Overview of Activities and Achievements

This year has been a period of significant growth and impact for The Lodge Action Sports Club. We have expanded our weekly activity timetable, introduced new programmes, successfully recruited more volunteers, and secured crucial funding to further develop our charity.

Increase in Weekly Activities

- In response to community demand, we have increased the number of structured coaching sessions, free-skate sessions, and inclusive programmes.
- We now run two additional coaching sessions per week for beginner and intermediate riders, ensuring greater access to skill development.
- New dedicated sessions for girls and non-binary skaters have been launched, promoting inclusivity in action sports.
- Extended weekend hours have allowed more young people to participate in safe and engaging physical activities.
- Collaborations with local schools have expanded, with an additional three schools now participating in our engagement programmes.

Success in Volunteer Recruitment

- This year, we have recruited seven new volunteers, bringing our total volunteer base to 19.
- Volunteers now support various aspects of our operations, including coaching, event management, and community outreach.
- We have introduced a volunteer training programme to enhance skills in coaching, safeguarding, and youth engagement.
- The increase in volunteers has allowed us to extend our mentoring support for young people, particularly those from disadvantaged backgrounds.

Grant Funding Success

- We have been actively applying for grants to improve and expand our charity's services.
- We are delighted to confirm that we have successfully secured £97,950 from the National Lottery's Million Hours funding opportunity.
- This funding will allow us to extend our opening hours, develop new youth engagement initiatives, and improve our facilities, ensuring we can reach even more young people in our community.

Financial Overview

- Income has grown due to increased participation and successful funding applications, ensuring sustainability for our expanded programmes.
- Expenditure reflects investment in new equipment, facility improvements, and volunteer training.

Future Plans

- We aim to introduce more school partnerships and further develop adaptive sports programmes for individuals with disabilities.
- Plans are in place to improve our indoor facilities, enhancing accessibility and safety.
- With the additional funding, we will be expanding our evening and weekend provisions, ensuring young people have a safe and engaging space outside of school hours.

Community Impact

- Our expansion has resulted in increased community engagement, with attendance figures up by 25% compared to the previous year.
- Feedback from participants and parents highlights the positive impact of our programmes on physical health, confidence, and social skills.

This report reflects a year of growth, increased participation, successful fundraising, and stronger volunteer support. We look forward to continuing our mission to make action sports accessible to all.

By order of the board

N Taylor

30 January 2025

**The Lodge Action Sports Club CIO
Independent Examiner's Report
For The Year Ended 31 March 2024**

Independent examiner's report to the trustees of The Lodge Action Sports Club CIO

I report on the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
30 January 2025

Twigger Business Solutions
220 Torquay Road
Paignton
Devon
TQ3 2HN

**The Lodge Action Sports Club CIO
Statement of Financial Activities
For The Year Ended 31 March 2024**

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
INCOMING RESOURCES		
Skatepark takings	49,565	49,024
Grants received	<u>7,500</u>	<u>-</u>
	57,065	49,024
RESOURCES EXPENDED		
Purchases for cafe	5,500	3,682
Other purchases	9,390	8,949
Rent & Utilities	21,930	24,782
Cleaning	783	917
Repairs, renewals and maintenance	1,733	138
Insurance	2,089	1,631
Advertising and marketing costs	2,483	1,824
Telecommunications and data costs	-	-
Accountancy fees	686	1,234
Management fees	10,500	9,000
Depreciation	5,048	5,058
Sundry expenses	459	159
	<u>(60,601)</u>	<u>(57,374)</u>
OPERATING SURPLUS FOR THE FINANCIAL YEAR	(3,536)	(8,350)
FUNDS BROUGHT FORWARD	28,815	37,165
FUNDS CARRIED FORWARD	25,279	28,815

The Lodge Action Sports Club CIO
Balance Sheet
As at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		15,402		20,450
			<u>15,402</u>		<u>20,450</u>
CURRENT ASSETS					
Debtors	5	5,433		5,433	
Cash at bank and in hand		4,944		4,073	
		<u>10,377</u>		<u>9,506</u>	
Creditors: Amounts Falling Due Within One Year	6	(500)		(1,141)	
			<u>9,877</u>		<u>8,385</u>
NET CURRENT ASSETS (LIABILITIES)			9,877		8,385
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>25,279</u>		<u>28,815</u>
NET ASSETS			<u>25,279</u>		<u>28,815</u>
Profit and loss account			25,279		28,815
SHAREHOLDERS' FUNDS			<u>25,279</u>		<u>28,815</u>

Approved by the trustees on 30 January 2025 and signed on their behalf by

30 January 2025

The notes on pages 6 to 7 form part of these financial statements.

**The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts
For The Year Ended 31 March 2024**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% straight line
Fixtures & Fittings	10% straight line

2. Operating Profit / (Loss)

The operating loss is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	5,058	5,058

3. Average number of employees

There were no employees during the accounting period (2023: nil).

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 March 2024

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2023	14,362	36,218	50,580
Additions	-	-	-
As at 31 March 2024	14,362	36,218	50,580
Depreciation			
As at 1 April 2023	3,876	26,254	30,130
Provided during the period	1,426	3,622	5,048
As at 31 March 2024	5,302	29,876	35,178
Net Book Value			
As at 31 March 2024	9,060	6,342	15,402
As at 1 April 2023	10,486	9,964	20,450

5. Debtors

	2024	2023
	£	£
Prepayments and accrued income	5,433	5,433
	5,433	5,433

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	-	-
Accruals and deferred income	500	1,141
	500	1,141

7. Analysis of Funds

	Unrestricted Income fund
	£
General Funds	
As at 1 April 2023	28,815
Net Movement in year	(3,536)
As at 31 March 2024	25,279

THE LODGE ACTION SPORTS CLUB

England & Wales - Charity number 1161101

Accounts

**THE LODGE ACTION SPORTS CLUB CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**The Lodge Action Sports Club CIO
Financial Statements
For The Year Ended 31 March 2023**

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**The Lodge Action Sports Club CIO
Charity Information
For The Year Ended 31 March 2023**

Trustees	A Lerner P Corbiere N Taylor K Robinson M Hawman
Charity Number	1161101
Registered Office	The Lodge Indoor Skatepark Wharf Road Newton Abbot Devon TQ12 2DA
Accountants	Accounting 4 Everything SW Ltd T/A Accounting4Everything Chartered Accountants 13 Hyde Road Paignton Devon TQ4 5BW

**The Lodge Action Sports Club CIO
Charity No. 1161101
Trustees' Report For The Year Ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023.

Trustees

The trustees who held office during the year were as follows:

A Lerner
P Corbiere
N Taylor
K Robinson
M Hawman

By order of the board

N Taylor

24 August 2023

**The Lodge Action Sports Club CIO
Independent Examiner's Report
For The Year Ended 31 March 2023**

Independent examiner's report to the trustees of The Lodge Action Sports Club CIO

I report on the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
24 August 2023

Accounting4Everything
13 Hyde Road
Paignton
Devon
TQ4 5BW

**The Lodge Action Sports Club CIO
Statement of Financial Activities
For The Year Ended 31 March 2023**

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
INCOMING RESOURCES		
Skatepark takings	49,024	42,796
Grants received	<u>-</u>	<u>23,420</u>
	49,024	66,216
RESOURCES EXPENDED		
Purchases for cafe	3,682	3,372
Other purchases	8,949	9,522
Rent & Utilities	24,782	21,730
Cleaning	917	900
Repairs, renewals and maintenance	138	2,769
Insurance	1,631	2,047
Advertising and marketing costs	1,824	1,372
Telecommunications and data costs	-	499
Accountancy fees	1,234	818
Management fees	9,000	12,000
Depreciation	5,058	4,135
Sundry expenses	159	172
	<u>(57,374)</u>	<u>(59,336)</u>
OPERATING SURPLUS FOR THE FINANCIAL YEAR	(8,350)	6,880
FUNDS BROUGHT FORWARD	37,165	30,285
FUNDS CARRIED FORWARD	28,815	37,165

The Lodge Action Sports Club CIO
Balance Sheet
As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		20,450		16,281
			<u>20,450</u>		<u>16,281</u>
CURRENT ASSETS					
Debtors	5	5,433		5,433	
Cash at bank and in hand		4,073		20,884	
			<u>9,506</u>		<u>26,317</u>
Creditors: Amounts Falling Due Within One Year	6	(1,141)		(5,433)	
			<u>8,385</u>		<u>20,884</u>
NET CURRENT ASSETS (LIABILITIES)			8,385		20,884
TOTAL ASSETS LESS CURRENT LIABILITIES			28,815		37,165
NET ASSETS			28,815		37,165
Profit and loss account			28,815		37,165
SHAREHOLDERS' FUNDS			28,815		37,165

Approved by the trustees on 24 August 2023 and signed on their behalf by

 24 August 2023

The notes on pages 6 to 7 form part of these financial statements.

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts
For The Year Ended 31 March 2023

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% straight line
Fixtures & Fittings	10% straight line

2. Operating Profit / (Loss)

The operating loss is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	5,058	4,135

3. Average number of employees

There were no employees during the accounting period (2022: nil).

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 March 2023

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2022	5,135	36,218	41,353
Additions	9,227	-	9,227
As at 31 March 2023	<u>14,362</u>	<u>36,218</u>	<u>50,580</u>
Depreciation			
As at 1 April 2022	2,440	22,632	25,072
Provided during the period	1,436	3,622	5,058
As at 31 March 2023	<u>3,876</u>	<u>26,254</u>	<u>30,130</u>
Net Book Value			
As at 31 March 2023	<u>10,486</u>	<u>9,964</u>	<u>20,450</u>
As at 1 April 2022	<u>2,695</u>	<u>13,586</u>	<u>16,281</u>

5. Debtors

	2023	2022
	£	£
Prepayments and accrued income	5,433	5,433
	<u>5,433</u>	<u>5,433</u>

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other creditors	-	-
Accruals and deferred income	1,141	5,433
	<u>1,141</u>	<u>5,433</u>

7. Analysis of Funds

	Unrestricted Income fund
	£
General Funds	
As at 1 April 2022	37,165
Net Movement in year	<u>(8,350)</u>
As at 31 March 2023	28,815

THE LODGE ACTION SPORTS CLUB

England & Wales - Charity number 1161101

Accounts

**THE LODGE ACTION SPORTS CLUB CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

The Lodge Action Sports Club CIO
Financial Statements
For The Year Ended 31 March 2022

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**The Lodge Action Sports Club CIO
Charity Information
For The Year Ended 31 March 2022**

Trustees	A Lerner P Corbiere N Taylor K Robinson M Hawman
Charity Number	1161101
Registered Office	The Lodge Indoor Skatepark Wharf Road Newton Abbot Devon TQ12 2DA
Accountants	Accounting 4 Everything SW Ltd T/A Accounting4Everything Chartered Accountants 13 Hyde Road Paignton Devon TQ4 5BW

**The Lodge Action Sports Club CIO
Charity No. 1161101
Trustees' Report For The Year Ended 31 March 2022**

The trustees present their report and the financial statements for the year ended 31 March 2022.

Trustees

The trustees who held office during the year were as follows:

A Lerner
P Corbiere
N Taylor
K Robinson
M Hawman

By order of the board

N Taylor

18 January 2023

**The Lodge Action Sports Club CIO
Independent Examiner's Report
For The Year Ended 31 March 2022**

Independent examiner's report to the trustees of The Lodge Action Sports Club CIO

I report on the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
18 January 2023

Accounting4Everything
13 Hyde Road
Paignton
Devon
TQ4 5BW

The Lodge Action Sports Club CIO
Statement of Financial Activities
For The Year Ended 31 March 2022

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
INCOMING RESOURCES		
Skatepark takings	42,796	24,544
Donations	-	-
Grants received	<u>23,420</u>	<u>39,143</u>
	66,216	63,687
RESOURCES EXPENDED		
Purchases for cafe	3,372	1,925
Other purchases	9,522	3,928
Rent & Utilities	21,730	22,531
Cleaning	900	579
Repairs, renewals and maintenance	2,769	2,794
Insurance	2,047	2,208
Advertising and marketing costs	1,372	1,021
Training seminars and workshops	-	-
Telecommunications and data costs	499	404
Accountancy fees	818	678
Management fees	12,000	6,000
Charitable donations	-	-
Depreciation	4,135	3,315
Sundry expenses	172	158
Volunteer uniform	-	-
	<u>(59,336)</u>	<u>(45,541)</u>
OPERATING SURPLUS FOR THE FINANCIAL YEAR	6,880	18,146
FUNDS BROUGHT FORWARD	30,285	12,139
FUNDS CARRIED FORWARD	37,165	30,285

The Lodge Action Sports Club CIO
Balance Sheet
As at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		16,281		12,216
			<u>16,281</u>		<u>12,216</u>
CURRENT ASSETS					
Debtors	5	5,433		5,433	
Cash at bank and in hand		20,884		20,357	
			<u>26,317</u>		<u>25,790</u>
Creditors: Amounts Falling Due Within One Year	6	(5,433)		(7,721)	
			<u>20,884</u>		<u>18,069</u>
NET CURRENT ASSETS (LIABILITIES)			<u>20,884</u>		<u>18,069</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>37,165</u>		<u>30,285</u>
NET ASSETS			<u>37,165</u>		<u>30,285</u>
Profit and loss account			37,165		30,285
SHAREHOLDERS' FUNDS			<u>37,165</u>		<u>30,285</u>

Approved by the trustees on 18 January 2023 and signed on their behalf by

18 January 2023

The notes on pages 6 to 7 form part of these financial statements.

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts
For The Year Ended 31 March 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% straight line
Fixtures & Fittings	10% straight line

2. Operating Profit / (Loss)

The operating loss is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	4,135	3,315

3. Average number of employees

There were no employees during the accounting period (2021: nil).

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 March 2022

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2021	5,135	28,018	33,153
Additions	-	8,200	8,200
As at 31 March 2022	<u>5,135</u>	<u>36,218</u>	<u>41,353</u>
Depreciation			
As at 1 April 2021	1,927	19,010	20,937
Provided during the period	513	3,622	4,135
As at 31 March 2022	<u>2,440</u>	<u>22,632</u>	<u>25,072</u>
Net Book Value			
As at 31 March 2022	<u>2,695</u>	<u>13,586</u>	<u>16,281</u>
As at 1 April 2021	<u>3,208</u>	<u>9,008</u>	<u>12,216</u>

5. Debtors

	2022	2021
	£	£
Prepayments and accrued income	5,433	5,433
	<u>5,433</u>	<u>5,433</u>

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Other creditors	-	2,800
Accruals and deferred income	5,433	4,921
	<u>5,433</u>	<u>7,721</u>

7. Analysis of Funds

	Unrestricted Income fund
	£
General Funds	
As at 1 April 2021	30,285
Net Movement in year	<u>6,880</u>
As at 31 March 2022	37,165

THE LODGE ACTION SPORTS CLUB

England & Wales - Charity number 1161101

Accounts



Trustees' Annual Report for the period

From **31 March 2020** Period start date To **April 2022** Period end date

Charity name: **The Lodge Action Sports Club CIO**

Charity registration number: **1161101**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Young People focussed, offering volunteering and training opportunities as well as activities for leisure.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF NEWTON ABBOT AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION, IN PARTICULAR BUT NOT EXCLUSIVELY, ROLLER-SKATING, SKATEBOARDING AND BMX BIKING, FOR INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees continue to maintain and manage the cio on behalf of the community.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
		We recruit and support young people

Contribution made by volunteers	Para 1.38	to experience various roles in coaching skills, working with young people and customer services etc.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>This year has been a difficult year in terms of participation and engagement. The COVID-19 pandemic has affected our services and income generation. Grants from the government however have secured our future and maintained our rent payments and overheads.</p> <p>Our achievements are that we have sustained our activities and adjusted to the restrictions and constraints imposed upon us throughout the pandemic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We have sustained and maintained activities within the restrictions imposed.
Performance of fundraising activities against objectives set	Para 1.41	We have sustained and maintained activities within the restrictions imposed. Access government support when it was made available and survived through the lock downs, constraints and challenges.
Investment performance against objectives	Para 1.41	We have sustained and maintained activities within the restrictions imposed. Access government support when it was made available and survived through the lock downs, constraints and challenges.
Other		

--	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have increased slightly on our income due to the government grants from the closures of the pandemic and having no staff on the books to pay, just volunteers that gave up their time to support us through this challenging year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Limited cashflow in reserve to sustain our services.
Amount of reserves held	Para 1.22	See accounts
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Income generation from the skatepark bookings
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	We are reliant on a reducing number of volunteers to maintain our services.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO foundation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Safeguarding policy GDRP and Data protection Risk Assessments H&S Policy First aid training
The charity's organisational structure and any wider network with which the charity works	Para 1.51	We have started to offer sessions for home schooling communities, working with youth justice and taking referrals from local youth offending teams to assist with diversionary activities and support for young people locally.
Relationship with any related parties	Para 1.51	We share occupancy of an industrial unit with Pro Cycle Centre Ltd
Other		

Reference and Administrative details

Charity name	The Lodge Action Sports Club CIO
Other name the charity uses	The Lodge Indoor Skatepark
Registered charity number	1161101

Charity's principal address	The Lodge Indoor Skatepark CIO Wharf Road Newton Abbot Devon TQ12 2DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Corbiere	24 April 2016		
2	Aaron Lerner	02 May 2015		
3	Nicola Taylor	25 February 2015		
4	Mike Hawman	24 April 2016		
5	Kim Robinson	06 May 2018		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
P Corbiere		
M Hawman		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	82% occupancy of the 5000sqft industrial unit on a lease agreement with a private landlord
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Needed for the nature of the activity
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

N Taylor

Full name(s)

Mrs Nicola Taylor

Position (eg
Secretary, Chair, etc)

Chairperson

Date

28.01.2022

**THE LODGE ACTION SPORTS CLUB CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

The Lodge Action Sports Club CIO
Financial Statements
For The Year Ended 31 March 2021

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**The Lodge Action Sports Club CIO
Charity Information
For The Year Ended 31 March 2020**

Trustees	A Lerner N Jeneway P Corbiere N Taylor K Robinson M Hawman B Thomas
Charity Number	1161101
Registered Office	The Lodge Indoor Skatepark Wharf Road Newton Abbot Devon TQ12 2DA
Accountants	Accounting 4 Everything SW Ltd T/A Accounting4Everything Chartered Accountants 11 Manor Corner Paignton Devon TQ3 2JB

The Lodge Action Sports Club CIO
Charity No. 1161101
Trustees' Report For The Year Ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021.

Trustees

The trustees who held office during the year were as follows:

A Lerner
N Jeneway
P Corbiere
N Taylor
K Robinson
M Hawman
B Thomas

By order of the board

N Taylor

25 January 2022

**The Lodge Action Sports Club CIO
Independent Examiner's Report
For The Year Ended 31 March 2021**

Independent examiner's report to the trustees of The Lodge Action Sports Club CIO

I report on the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
25 January 2022

Accounting4Everything
11 Manor Corner
Paignton
Devon
TQ3 2JB

**The Lodge Action Sports Club CIO
Statement of Financial Activities
For The Year Ended 31 March 2021**

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
INCOMING RESOURCES		
Skatepark takings	24,544	47,189
Donations	-	3,763
Grants received	<u>39,143</u>	<u>11,862</u>
	63,687	62,814
RESOURCES EXPENDED		
Purchases for cafe	1,925	2,707
Other purchases	3,928	3,605
Rent & Utilities	22,531	21,747
Cleaning	579	1,826
Repairs, renewals and maintenance	2,794	7,766
Insurance	2,208	1,988
Advertising and marketing costs	1,021	1,662
Training seminars and workshops	-	1,107
Telecommunications and data costs	404	407
Accountancy fees	678	692
Management fees	6,000	6,000
Charitable donations	-	-
Depreciation	3,315	3,316
Sundry expenses	158	134
Volunteer uniform	-	155
	<u>(45,541)</u>	<u>(53,111)</u>
OPERATING SURPLUS FOR THE FINANCIAL YEAR	18,146	9,703
FUNDS BROUGHT FORWARD	12,139	2,436
FUNDS CARRIED FORWARD	30,285	12,139

The Lodge Action Sports Club CIO
Balance Sheet
As at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		12,216		15,531
			<u>12,216</u>		<u>15,531</u>
CURRENT ASSETS					
Debtors	5	5,433		5,433	
Cash at bank and in hand		20,357		10,342	
		<u>25,790</u>		<u>15,775</u>	
Creditors: Amounts Falling Due Within One Year	6	(7,721)		(19,167)	
			<u>18,069</u>		<u>(3,392)</u>
NET CURRENT ASSETS (LIABILITIES)			18,069		(3,392)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>30,285</u>		<u>12,139</u>
NET ASSETS			<u>30,285</u>		<u>12,139</u>
Profit and loss account			<u>30,285</u>		<u>12,139</u>
SHAREHOLDERS' FUNDS			<u>30,285</u>		<u>12,139</u>

Approved by the trustees on 25 January 2022 and signed on their behalf by

 25 January 2022

The notes on pages 6 to 7 form part of these financial statements.

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts
For The Year Ended 31 March 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% straight line
Fixtures & Fittings	10% straight line

2. Operating Profit / (Loss)

The operating loss is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	3,315	3,316

3. Average number of employees

There were no employees during the accounting period (2020: nil).

The Lodge Action Sports Club CIO
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 March 2021

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2020	5,135	28,018	33,153
Additions	-	-	-
As at 31 March 2021	<u>5,135</u>	<u>28,018</u>	<u>33,153</u>
Depreciation			
As at 1 April 2020	1,414	16,208	17,622
Provided during the period	513	2,802	3,315
As at 31 March 2021	<u>1,927</u>	<u>19,010</u>	<u>20,937</u>
Net Book Value			
As at 31 March 2021	<u>3,208</u>	<u>9,008</u>	<u>12,216</u>
As at 1 April 2020	<u>3,721</u>	<u>11,810</u>	<u>15,531</u>

5. Debtors

	2021	2020
	£	£
Prepayments and accrued income	5,433	5,433
	<u>5,433</u>	<u>5,433</u>

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Other creditors	2,800	14,050
Accruals and deferred income	4,921	5,117
	<u>7,721</u>	<u>19,167</u>

7. Analysis of Funds

	Unrestricted Income fund
	£
General Funds	
As at 1 April 2020	12,139
Net Movement in year	<u>18,146</u>
As at 31 March 2021	30,285



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
THE LODGE ACTION SPORTS CLUB

**On accounts for the year
ended**

31/03/2021

**Charity no
(if any)**

1161101

Set out on pages

4-7

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

25/01/2022

Name:

James Twigger ACA BSc(Hons)

**Relevant professional
qualification(s) or bod):**

Institute of Chartered Accountants England & Wales

Address:

11 Manor Corner

Paignton

Devon TQ3 2JB

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

