



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## 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          | <b>Young People focussed, offering volunteering and training opportunities as well as activities for leisure.</b>   |
| 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 | <b>We have sustained and maintained activities within the restrictions imposed.</b>   |
| Performance of fundraising activities against objectives set | Para 1.41 | <b>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.</b> |
| Investment performance against objectives                    | Para 1.41 | <b>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.</b> |
| 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<br>(trust deed, royal charter)   | Para 1.25 |                |
| How is the charity constituted?<br>(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<br>GDPR and Data protection<br>Risk Assessments<br>H&S Policy<br>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<br>Wharf Road<br>Newton Abbot<br>Devon<br>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 Larnier | 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 |  |
|-------------------|-----------------------------------|--|
| <b>P Corbiere</b> |                                   |  |
| <b>M Hawman</b>   |                                   |  |
|                   |                                   |  |

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |



## 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**

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

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

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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 Larner  
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**

|   | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> |
|---|--|--|
| <b>INCOMING RESOURCES</b>                       |  |  |
| Skatepark takings                               | 24,544                                       | 47,189                                       |
| Donations                                       | -  | 3,763  |
| Grants received                                 | <u>39,143</u>                                | <u>11,862</u>                                |
|   | <b>63,687</b>                                | <b>62,814</b>                                |
| <b>RESOURCES EXPENDED</b>                       |  |  |
| 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  |
|   | <b><u>(45,541)</u></b>                       | <b><u>(53,111)</u></b>                       |
| <b>OPERATING SURPLUS FOR THE FINANCIAL YEAR</b> | <b>18,146</b>                                | <b>9,703</b>                                 |
| <b>FUNDS BROUGHT FORWARD</b>                    | <b>12,139</b>                                | <b>2,436</b>                                 |
| <b>FUNDS CARRIED FORWARD</b>                    | <b>30,285</b>                                | <b>12,139</b>                                |



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

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

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**

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## **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:

|                                       | <b>2021</b> | <b>2020</b> |
|---------------------------------------|-------------|-------------|
|                                       | <b>£</b>    | <b>£</b>    |
| 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**

|                            | <b>Plant &amp;<br/>Machinery<br/>£</b> | <b>Fixtures &amp;<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------|--|--|--------------------|
| <b>Cost</b>                |  |  |                    |
| As at 1 April 2020         | 5,135                                  | 28,018                                   | 33,153             |
| Additions                  | -                                      | -  | -                  |
| As at 31 March 2021        | 5,135                                  | 28,018                                   | 33,153             |
| <b>Depreciation</b>        |  |  |                    |
| 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        | 1,927                                  | 19,010                                   | 20,937             |
| <b>Net Book Value</b>      |  |  |                    |
| As at 31 March 2021        | 3,208                                  | 9,008                                    | 12,216             |
| As at 1 April 2020         | 3,721                                  | 11,810                                   | 15,531             |

**5. Debtors**

|                                | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | 5,433             | 5,433             |
|                                | <b>5,433</b>      | <b>5,433</b>      |

**6. Creditors: Amounts Falling Due Within One Year**

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

**7. Analysis of Funds**

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



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.**