

**NUNTHORPE AND MARTON RECREATION TRUST**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**NUNTHORPE AND MARTON RECREATION TRUST**

**ANNUAL REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

The trustees present herewith their annual report, together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are required to prepare financial statements for each financial year of the charity. In preparing these financial statements the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the trustees to ensure that the financial statements comply with the Charities Act 2011. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**RESULTS**

The excess of expenditure over income for the year was £10,594.

**OBJECTIVES OF THE CHARITY**

The objectives of the Nunthorpe and Marton Recreation Trust are to provide, without discrimination, forms of recreation and leisure time facilities to improve the conditions of life, including the recreational and leisure time activities, for the inhabitants of Nunthorpe and Marton and surrounding areas.

The trustees confirm that they have taken into consideration the Charity Commission's guidance on public benefit when planning the charity's activities.

## **NUNTHORPE AND MARTON RECREATION TRUST**

### **ANNUAL REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**(- continued)**

#### **REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR AND FUTURE DEVELOPMENTS**

23-24 has still seen us slowly moving away from the complications of 22-23 with the added complication of third parties, sporting sections and stake holders both internally and externally, hampering the Management Committees ability to manage, not keen on clear lines of structure the Management Committee are attempting to establish. However, in establishing this structure, it is starting to bear fruit, with new funding and grant opportunities being presented, detailed below, being one of the main purposes of choosing to change to a CIO.

It is essential that the Charity's financial model is modernised to incorporate new revenue streams controlled by the Charity to allow income to be utilised in reducing the current financial models use of capitation fees. This will essentially make a fair and level playing field for all section allowing them to keep more of their own revenue.

The Management Committee and Trustees, Business Development Plan, will initially focus on the Management of the redundant areas utilised by our Tennis Section. With Tennis and indeed Squash take-up, declining nationally and with Tennis facilities in poor state of repair, derelict in parts and with only 14 members, this needs to be our initial focus point. Albeit we have received immense rejection from both our Tennis and Squash sections for our development plans, it is imperative this initiative is delivered to allow the Charity to move forward. The Management Committee have identified a 75% matched fund to the value of c£250,000, to allow the redundant and derelict areas of our Tennis section to be redevelop. This will focus on multiple new revenue streams via Pay-&-Play, with the emphasis on automation to maximise remote management via a new online booking system. Aligning maintenance / running cost centrally, we will be able to off-set these initial costs and start to build a financial cushion / sink fund for future large-scale redevelopment works associated with any such structures in c10 years, as this new facility develops.

The 75% match funding provided by the partnership of Middlesbrough Borough Council, PlayZone's and the Football Foundation, will allow for a new multi-sport playing surface for wicket, net, goal or hoop, based sports. This surface will not focus solely on one particular sport but allow for many different sports, also acting as an all-weather activity space for wider inclusion of non-sports-based activities.

This facility will require an occupation plan, developed by the Charity, allowing the Charity and new users / stakeholders to capitalise on this new surface bringing previously untapped revenue streams into to our Charity / facility, bolstering the Managements Committees commitment to the new financial model and ethos.

In providing the above we will continue to develop our community ties, encouraging membership and improving the public perception of the NMRT by raising our profile. Our continued work with Cleveland School Sport Partnership and their local school's Sports Development Program has again been a great success this year and with any additional all weather facility, we will only add to the success of the cross-sport enrichment programs they provide.

Additionally, our social facilities development has restarted with an award of a 100% grant fund for developing our kitchen facilities. The grant, provided by Howdens Game Changer fund as part of a wider Football Foundation initiative was applied for with our Junior Football Section, Coulby Newham Junior Football Club, and successfully achieved. Work will start in earnest, with the removal of our "existing kitchen facilities", remedial works as required to bring surfaces etc up to the required level, installation of a brand-new kitchen and the supply and installation of all new appliances, to the value of c£35,000.

Our Recreation Club section annual Fireworks Event has once again been a fantastic event without any interference from external groups. It was once again extremely well attended with favorable reviews.

Still, plenty of good work to do in the coming year. Our focus will be on developing our management structure and Constitution, providing clear lines of distinction between Charity and section. We will continue to research funding initiatives to allow our Charity to modernise and develop, with our Trustees and Management Committee continuing to implement our new financial ethos and to utilise subsequent revenue streams to see this realised. This will allow the Charity to become financially secure without the need to put pressure on our existing sections membership numbers given the wider national downturn in certain sports take-up, highlighted above. This will also allow us to move away from internal and external influencers bent on destroying what we need to accomplish as a Charity, not as individual sporting sections, during this transitional period and global downturn.

## **RESERVES**

The trustees consider the funds held are sufficient for the normal charity activities to continue for the time being, but we are always looking for new fundraising ideas.

## **RISKS**

We see the major risks as:-

Loss of income through error or fraud

Insufficient trustees for the charity to continue

Insufficient helpers for fund raising activities

A sudden large expenditure

The trustees regularly review the financial state of the charity.

## **REGULATIONS**

The charity received no income from contracts, central or local government to deliver services or grants from central or local government.

The charity does not have policy on paying staff members, as no staff were employed during the year.

The charity regularly reviews its financial controls, scrutinising the finances and bank accounts. Any changes are discussed and approved prior to implementation at Committee level.

**NUNTHORPE AND MARTON RECREATION TRUST**

**ANNUAL REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**  
**(- continued)**

**LEGAL AND ADMINISTRATIVE DETAILS**

The Nunthorpe and Marton Recreation Trust is a registered charity No. 1198313.

**Governing Document**

The organisation is Charitable Incorporated Organisation, converting from Nunthorpe & Marton Playing Fields Association on 21<sup>st</sup> March 2022. The original charity was registered as a charity on the 13<sup>th</sup> April 1965.

The charity's trustees and committee members are as follows:

J. Hayton	Chairperson
J. McDermott	Trustee for Nunthorpe
S. Wright	Trustee for Ormesby
P. Cawood	Trustee for Running
A. Calvert	Trustee for Rec Club
C. Geddes	

**ADDRESS**

Nunthorpe & Marton Recreation Club  
Guisborough Road  
Nunthorpe  
Middlesbrough  
Cleveland  
TS7 0JA


**BANKERS**

The charity's bankers are Barclays Bank UK Plc, Albert Road, Middlesbrough.

**ADVISERS**

The charity has no other specific advisers.

**By Order of the Trustees**

  
James Hayton (Jul 6, 2024 15:06 GMT+1)

Mr J Hayton  
Honorary Treasurer

Dated: 06/07/24

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF**  
**NUNTHORPE AND MARTON RECREATION TRUST**

**IN RESPECT OF THE YEAR TO 31<sup>ST</sup> MARCH 2024**

**Independent Examiner's Report to the Nunthorpe and Marton Recreation Trust**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024, which are set out on pages 7 to 10.

**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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 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 the course of our examination, no matter has come to my attention other than that disclosed below:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep proper accounting records are kept in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Mrs J E Shield BA FCA  
Leonard Bye Limited  
Chartered Accountants  
80 Borough Road  
Middlesbrough  
TS1 2JN

Date:

**NUNTHORPE AND MARTON RECREATION TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**


<b>RECEIPTS</b>	<b>Restri- cted £</b>	<b>Unrest- ricted £</b>	<b>Total 2024 £</b>	<b>2023 £</b>
Deposit Interest	229	-	229	-
Rec Club Licence	-	18,000	18,000	31,500
Licence Fee	-	12,088	12,088	14,152
MBC Grant		-	-	1,119
Insurance	-		-	41,065
Compensation	25	150	175	-
Lottery	193	-	193	157
	<hr/>	<hr/>	<hr/>	<hr/>
	447	30,238	30,685	87,993
	<hr/>	<hr/>	<hr/>	<hr/>
<b>PAYMENTS</b>				
<b>Charitable Activities</b>				
Club Development		-	-	4,000
Computer Costs		-	-	70
Staff Costs	-	15,421	15,421	14,067
Insurance	-	8,446	8,446	37,192
Rent	-		-	708
Rates & Water	2,297	8,364	10,661	3,766
Repairs & Maintenance	180	2,458	2,638	24,018
Sundry Expenses		1,530	1,530	3,214
Grant to Rec Club	-	-	-	-
Legal & Professional	-	1,742	1,742	6,632
VAT adjustment – Note 6			-	(1,381)
VAT penalties		41	41	-
<b>Management and Administration</b>				
Accountancy	-	800	800	800
	<hr/>	<hr/>	<hr/>	<hr/>
	2,477	38,802	41,279	93,086
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET RECEIPTS/(PAYMENTS)</b>	(2,030)	(8,564)	(10,594)	(5,093)
<b>TRANSFER BETWEEN FUNDS</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>	(2,030)	(8,564)	(10,594)	(5,093)
<b>FUND BALANCES BROUGHT FORWARD</b>	229,432	21,664	251,096	256,189
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCES CARRIED FORWARD</b>	227,402	13,100	240,502	251,096
	<hr/>	<hr/>	<hr/>	<hr/>

**NUNTHORPE AND MARTON RECREATION TRUST**

**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> MARCH 2024**

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Land and Buildings			208,374		208,374
<b>CURRENT ASSETS</b>					
Debtors		-		2,105	
Prepayments					
Cash at bank and in hand	2	35,560		41,577	
			<u>35,560</u>	<u>43,682</u>	
<b>CREDITORS-amounts falling due within one year</b>					
Accruals		1,920		960	
VAT Creditor		1,512		-	
			<u>(3,432)</u>	<u>(960)</u>	
<b>NET CURRENT ASSETS</b>			32,128		42,722
<b>NET ASSETS</b>			<u>240,502</u>		<u>251,096</u>
Financed by:					
<b>ACCUMULATED FUND</b>					
<b>Restricted Funds</b>					
Cash		19,028		21,058	
Sports Field and buildings		208,374		208,374	
			<u>227,402</u>	<u>229,432</u>	
<b>Unrestricted Funds</b>			13,100		21,664
			<u>240,502</u>		<u>251,096</u>

Signed on Behalf of the Trustees on. 06/07/24.....

  
James Hayton (Jul 6, 2024 15:06 GMT+1)

Mr J Hayton  
Honorary Treasurer



## **NUNTHORPE AND MARTON RECREATION TRUST**

### **NOTES TO THE 2024 ACCOUNTS**

#### **1. ACCOUNTING POLICIES**

##### **1.1 General information and basis of preparation**

Nunthorpe and Marton Recreation Trust was registered as a charity with the Charity Commission on 21<sup>st</sup> March 2022 (converted from Nunthorpe and Marton Playing Fields Association which was registered on 13<sup>th</sup> April 1965). The charity registration number is 1198313. The charity's principal address is Guisborough Road, Nunthorpe, Middlebrough, TS7 0JA.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **1.2 Incoming Resources**

This represents the grants, licence fees and other income receivable during the period.

##### **1.3 Resources Expended**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

##### **1.4 Recognition of income**

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### **2. CASH BALANCES**

		£
<b>Cash at bank</b>		
At 1 <sup>st</sup> April 2023		41,577
Cash received in year	38,227	
Cash paid out in year	(44,244)	
	<hr/>	
Net cash flow in year		(6,017)
		<hr/>
At 31 <sup>st</sup> March 2024		35,560
		<hr/>

#### **3. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS**

The trustees neither received nor waived any emoluments during the year (2023: £Nil).  
No out of pocket expenses were spent by the trustees (2023: £Nil)  
There were no other related party transactions in the year.

**NUNTHORPE AND MARTON RECREATION TRUST**

**NOTES TO THE 2024 ACCOUNTS**

**4. NET INCOMING RESOURCES**

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent Examiners Fees	800	800

**5. STAFF COSTS**

No member of the management committee received any remuneration during the year. No employees received remuneration in excess of £60,000.

**6. VAT Adjustment**

Due to the treasurers passing, there was limited information available in respect of the VAT brought forward and the first two quarters of the accounting period in 2023. The input VAT claimed and the output VAT declared and the brought forward VAT liability paid during this period is included in these figures.