

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
COPMANTHORPE & DISTRICT RECREATION CENTRE**

UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

**COPMANTHORPE & DISTRICT RECREATION CENTRE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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## **COPMANTHORPE & DISTRICT RECREATION CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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**NB** This is the first Trustees' report of Copmanthorpe & District Recreation Centre, CIO No 1201073 since 1st April 2024 when the whole of the undertaking and assets of The Copmanthorpe and District Recreation Centre, registered charity No 503007 were vested in Copmanthorpe & District Recreation Centre pursuant to a resolution of the Trustees of the registered charity to merge with the CIO. Under the "merger accounting rules" these financial statements of the CIO will be treated as if they and the last financial statements of the registered charity are the financial statements of the same entity. In this report the expression "the Charity" refers to the registered Charity number 503007 and the expression "the CIO" refers to Copmanthorpe & District Recreation Centre registered number 1201073.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity Number**

1201073

##### **Principal address**

The Moat House  
10 Orchard Garth  
Copmanthorpe  
York  
YO23 3YP

##### **Trustees**

Chairman:	D.R.Kershaw
Vice Chairman	P.D. Northfield
Treasurer:	W. Marsh
Secretary:	J.M. Pickard

R Hepworth  
A Murray  
J. Watson  
P.J. Whitfield  
Mrs J M Auton (appointed by Copmanthorpe Youth Club)  
M.D. Brooks (appointed by Copmanthorpe Football Club)  
S R Hind (appointed by Copmanthorpe Scout Group)  
S P Lockwood (appointed by Copmanthorpe Badminton Club)

##### **Chief Executive and Senior staff members**

The CIO has no employees and is managed by the Officers and other Trustees

**Bankers:** CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ  
Barclays Bank plc, Parliament Street, York  
United Trust Bank, 1 Ropemakers Street, London, E2Y 9AW  
Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB  
National Westminster Bank plc, 250 Bishopsgate, London, EC2M 4HA

**Solicitors:** Harrowells, Moorgate House, Clifton Moor, York, YO30 4WY

##### **Independent**

**examiner:** UHY Calvert Smith Chartered Accountants, Heritage House,  
Murton Way, Osbaldwick, York, YO19 5UW

## **COPMANTHORPE & DISTRICT RECREATION CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

##### **Objects**

To promote for the benefit of the inhabitants of Copmanthorpe and District, York, the provision of facilities for recreation or other leisure time occupation of 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**

In fulfilling these objects the Trustees aim to provide sporting and recreational activities for the Village and surrounding area, primarily by providing facilities, but also by encouraging the formation and development of sports clubs and by encouraging use of the facilities for informal recreation when they are not being used by such sports clubs.

On 1st April 2024 the Charity vested in the CIO the freehold interest in the Recreation Centre, Baron's Crescent Copmanthorpe York YO23 3YR registered at H.M. Land Registry under Title number NYK201139. The Recreation Centre comprises about six acres of land including a sports field for football, cricket and informal recreation, 3 tennis courts, one of which is also marked for netball, a bowling green, 2 children's play parks, a club house, sports hall, changing rooms, cricket score box, tennis and bowling pavilions and various equipment stores.

The CIO also runs the Copmanthorpe Carnival which is its main fund-raising activity and provides the Village with its main community event in which it is hoped that the whole Village can participate.

The Charity originally provided a scout hut for use by Scouts and Guides, but on 13th May 1999 the Charity granted a lease of a piece of land for 50 years from 1st April 1999 to the Scout Association Trust Corporation to enable the First Copmanthorpe Scout Group to raise grants and construct a new scout hall. This lease is not on commercial terms.

On 8th December 2016 the Charity granted a lease of its club room, sports hall and changing rooms for 20 years from 8th December 2016 on full repairing and insuring terms to a newly formed company, Copmanthorpe Sports Club Limited guaranteed by Darren Robson and Victoria Lawton-Green, the Company's promoters. The lease required the tenant to provide the use of the changing rooms to sports clubs free of charge, to give priority to Village sports clubs and residents in the use of the sports hall and to limit the charges made to Village sports clubs and residents. There are also provisions allowing the Charity and the sports clubs to use the club room and requiring the tenant to operate the CCTV system.

On 25th November 2022 Mr. David Smith purchased the issued share capital of Copmanthorpe Sports Club Limited and entered into a guarantee of the lease dated 8th December 2016 with the Charity.

By a lease dated 2nd December 2019 the Charity leased a piece of land to Copmanthorpe Childcare Centre Limited for a term of five years from 2nd December 2019 from which the tenant operates a day nursery. Although this is a valuable facility for the Village, it is not part of the Charity's charitable activities but is a purely commercial activity providing a regular monthly income for the Charity.

The Charity erected a sectional concrete garage which is let to Copmanthorpe Guides as storage accommodation. The Guides are a user group of the Recreation Centre and the letting is not on commercial terms.

The facilities of the Recreation Centre are primarily used by sports clubs, either pre-existing or promoted by the Charity or the CIO. The sports hall is available for use by individuals or groups and the sports field is available for informal recreation when not in use for club activities. The under 11s play park is open to the public from 8.00 am until dusk or 8.00 pm whichever is the earlier. The older children's play park is on the open sports field and available 24 hours a day.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Activities and public benefit**

The Trustees are aware of the guidance published by the Charity Commission on public benefit and the guidance is taken into account when they review the aims and activities of the Charity to ensure they reflect the Charity's charitable objects.

The CIO's main activity is to maintain and enhance the Recreation Centre for the benefit of the general public in Copmanthorpe and District and to encourage its use for sport and recreation. The Trustees believe that these activities fall within the general guidance on public benefit issued by the Charity Commission.

**Volunteers**

The CIO is entirely run by volunteers. In addition to the Trustees a group of 8 volunteers known as the Tuesday Group carry out general maintenance once a week on a Tuesday morning. Another group of 4 volunteers regularly cut the grass of the sports field and an additional group carry out the daily safety inspection of the play parks. This group should consist of 7 volunteers but there are currently 2 vacancies so that some volunteers have to cover more than one day. 12 of the existing volunteers are not trustees. The Carnival is organised by a separate sub-committee, the majority of whose members are not trustees.

**Policy on grant making**

The CIO is not a grant making body, but it makes grants to its user groups towards activities which improve or maintain the Recreation Centre. These are currently limited to an aggregate sum of £2,000 per annum. In addition, in order to encourage new sports clubs or other user groups it may make initial grants towards start up equipment and on occasion makes ad hoc grants towards user groups' major projects.

**Achievement and performance**

During the year the Trustees have pursued their long term aim to acquire land for additional sports pitches and the play area subcommittee has actively promoted the development of a new under 11s play park.

**Additional sports pitches**

For many years the Trustees had believed that once the City of York Council Local Plan was adopted they would be able to acquire up to 12 acres of land on the East Side of the Railway line for use as additional sports pitches. They also believed that the Local Plan would release land for development which would result in the provision of money under s.106 of the Town and Country Planning Act to develop this land in conjunction with grant monies from the Football Foundation. The Trustees have been informed that the landowner has now been advised that it would not be in his best interests to sell any land during his lifetime. During the year the Trustees have sought to locate other land that might be suitable and have approached a landowner who may be willing to lease land to the CIO. The Local Development Plan has been adopted and planning permission has been granted for the two sites identified in the Local Plan for development and the section 106 monies may be available in the next two to three years.

**New under 11's play park**

Following consultations with the Village Community a new play park was designed with wetpour surfacing and all new play equipment at an estimated cost of £228,000. Applications were made to the National Lottery for £99,000 and the Community Ownership Fund (part of the Government Levelling Up scheme) for £105,000 with a commitment to provide £24,000 from the Charity's own Development Fund if these applications were successful. Following the General Election in 2024 the Government closed the Community Ownership Fund and as a result the Trustees had to withdraw their application to the National Lottery as they could not provide the necessary matched funding. The Trustees plan to restart this process as soon as they can identify suitable fund raising opportunities.

## **COPMANTHORPE & DISTRICT RECREATION CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Other activities**

During the year the Trustees met the £4,500 cost of materials for completely refurbishing their John Deere 5 reel mowing machine. The work was carried out by members of the Cricket Club with suitable experience. A quotation of £25,000 for the work had been received from the dealer who supplied the machine. In addition the Trustees, in association with the Football Club, obtained a Pitchpower Equipment grant from the Football Foundation with which they purchased a Kubota tractor with a Wessex rotary mower and a Sisis Quadruplay turf grooming machine at a total cost of £31,250 plus VAT. The grant was for £23,400 and the CIO's contribution was £7,850. Additional field drainage was laid in the second Football Pitch at a cost of £4,500 which so far appears to have solved the wet patch near the embankment.

#### **Fundraising**

Copmanthorpe Parish Council decided to end its long term policy of making a grant towards the grass cutting of the sports field, but it indicated it would consider specific grant requests towards the purchase of items of machinery or other special projects. Our local councillor approved a Ward Committee grant of £1,400 towards the purchase of a deep turf splitter to improve the sports field drainage. Total Carnival receipts were £30,860 with costs of £19,671 leaving a net profit of £11,189. The Pitchpower Equipment Grant of £23,400 has been mentioned above as has the failure to obtain a Community Ownership Fund grant of £105,000 and the consequent withdrawal of the application to obtain a National Lottery grant of £99,000, both in connection with the new playpark.

#### **Financial review**

Gross income of £119,479 exceeded the previous year by £26,321. The increase is mainly due to the pitchpower grant of £23,400 received from The Football Foundation and the increase in bank interest following the Treasurer's reorganisation of the bank accounts. The costs of putting on the Carnival increased by £1,501, but Carnival income fell both because of reduced sponsorship and the poor weather forecast which reduced attendance, though in fact, the weather on the day was good. The net income available for charitable expenditure increased by £25,266 to £129,201. Expenditure increased by £10,738 to £89,996. Significant increases were in maintenance and repairs including drainage works referred to above. There was a net surplus of income amounting to £29,483, of which £12,500 will be required for transfers to reserves in accordance with the Policy on Reserves.

#### **Reserves policy**

The Charity holds the following designated reserves and funds:

Revenue Reserve	£10,000
Machinery replacement Fund	£24,500
Car park resurfacing Fund	£21,000
Development Fund	£228,509
Playground refurbishment Fund	£5,891

The Revenue reserve was fixed at £10,000 at a time when the annual income of the Charity was around £10,000. This reserve has not been increased despite the increases in the Charity's and CIO's annual income as it is understood that an increase in revenue reserves above £10,000 may affect the CIO'S ability to obtain additional discretionary rates relief. In an emergency it is anticipated that the other funds may be drawn on for immediate use on the understanding that they are replaced over time.

The machinery replacement fund is a sinking fund intended to replace the tractor and John Deere and Kubota mowers. It is increased at the rate of £2,000 per annum. Recent inquiries have revealed that to replace the John Deere with new would cost above £60,000.

## **COPMANTHORPE & DISTRICT RECREATION CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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The Car Park resurfacing Fund was intended to contribute £20,000 to car park resurfacing in 2026. Repairs to the car park have probably extended the life of the present surface for a further 5 or 6 years. The Fund is increased at the rate of £1,000 per annum.

The Development Fund is for the developments referred to in plans for future periods and is currently targeting a sum of £300,000. It is increased at the rate of £7,500 per annum. In addition, in recent years any surplus funds have been added to the Development Fund.

The Playground refurbishment fund is newly established and is intended to be increased at the rate of £2,000 per annum.

#### **Investments**

The CIO has no long-term investments. The money it holds is to be spent on its facilities and it is therefore retained in bank accounts so as to be available, either immediately or on short notice, for expenditure when required.

#### **Financial risks**

The Trustees consider that the main financial risks to which they are exposed are loss of income from the Sports Club and loss of income from the Carnival. The Trustees have not increased the Revenue Reserve but are confident that in an emergency they could borrow from the other designated funds with a view to replacing any money borrowed over time. Their confidence is reinforced by their experience during the Covid pandemic when they survived the financial year ending 31st March 2020 despite receiving no income from the Sports Club, the user groups or the Carnival.

#### **Pension liabilities and financial investments**

The CIO has no pension liabilities and no financial investments other than bank accounts.

#### **Plans for future periods**

In the short term the Committee have plans to improve the under 11 children's play park by providing a wetpour safety surface and replacing most of the equipment. Details of the current progress of this project are summarised under Achievement and Performance above.

In the longer term the CIO has three major projects in contemplation.

The first is the provision of new pitches primarily for use by the more than 20 teams fielded by Copmanthorpe Football Club. At present the whole of the Charity's 6 acre Recreation Centre is fully utilised and there is no room for any further activities. This is accepted as a priority project by both the North Yorkshire Football Association and City of York Council both of whom have indicated a willingness to assist in finding funding to level, drain and fit out the pitches leaving the Charity to find the funding to acquire the necessary land.

The second is the provision of a new multi-use games area. This project has been temporarily suspended until the situation with the new football pitches has been clarified. In the meantime, a small area of tarmac hard surfacing has been laid behind the climbing wall to provide an all weather kickabout area.

The third project is the provision of a fourth tennis court so that there is available capacity for casual games when the three existing courts are in use for team matches.

The hope was that the second and third projects could be carried out as a joint venture with Copmanthorpe Primary School, using part of what is now the School playing field. The School has recently indicated an interest in possibly expediting these projects. However, the Trustees have decided that the second and third projects must remain in abeyance until it is clear how the first project will proceed.

## **COPMANTHORPE & DISTRICT RECREATION CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Type of governing document**

The CIO was registered on 21st November 2022 having adopted a constitution based on the Charity Commission's Foundation Model Constitution.

##### **Type of organisation**

The CIO is a Charitable Incorporated Organisation registered by the Charity Commission under number 1201073

##### **Organisational structure**

The Constitution provides that the CIO is managed by the Trustees acting in Committee. The Committee shall consist of the Chairman, the Vice Chairman, the Treasurer and the Secretary together with any Trustees nominated by the organisations specified in the First Schedule to the Constitution and any additional Trustees appointed by the Trustees acting as the Committee. The organisations entitled to nominate a new Trustee are as follows:

Copmanthorpe Parish Council  
Copmanthorpe Parochial Church Council  
Copmanthorpe Methodist Church  
Copmanthorpe Women's Institute  
Friends of Copmanthorpe School  
Copmanthorpe Youth Club  
Copmanthorpe Scout Group  
Copmanthorpe Girl Guides  
Copmanthorpe Football Club  
Copmanthorpe Cricket Club  
Copmanthorpe Tennis Club  
Copmanthorpe Bowling Club  
Copmanthorpe Badminton Club  
Copmanthorpe Netball Club  
Copmanthorpe Table Tennis Club

The Trustees normally meet in Committee on the last Thursday in each month. Between the Committee meetings the CIO is managed by the Officers, who are the Chairman, Vice Chairman, Treasurer and Secretary. The Officers operate within the previously agreed budget and report back to the Committee at the next Committee meeting. Urgent matters are dealt with by emailing all committee members and if necessary convening an extraordinary committee meeting. The CIO has no employees. General maintenance and small improvement works are carried out by the Tuesday Group, a small group currently comprising 8 volunteers, who meet on Tuesday mornings to carry out their work. The regular cutting of the sports field is undertaken by another small group of 4 Volunteers using the CIO's John Deere five reel mower or the Kubota Tractor with Wessex double rotary mower. A further group of volunteers inspects the play area on a daily basis. The Carnival is organised by a separate Sub-Committee, whose Chairman and Treasurer are trustees of the CIO, but the majority of the ordinary members are not trustees. Contractors are employed to carry out major works such as reseeding the sports field between the football season and the cricket season.

##### **Induction of new trustees**

New Trustees are provided with a copy of the constitution, a copy of the last Trustees' Report and Financial Statements and a copy of the minutes of the last meeting of the Trustees and the relevant year's budget.



## **COPMANTHORPE & DISTRICT RECREATION CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Related parties**

Apart from the organisations with power to appoint a Trustee, the CIO has no formal relationships with any other organisation, but where it can it co-operates with and is willing to help other organisations in the Village in the belief that such co-operation is in the best interests of the CIO and will lead to mutual assistance where required.

The CIO also co-operates with the sports clubs and other user groups at the Recreation Centre in order to make the best use of and improve the Recreation Centre. In particular it currently provides grants to user clubs to be spent on improving the Recreation Centre facilities such grants not to exceed £2,000 in aggregate in any one year

Approved by order of the Board of Trustees on 30<sup>th</sup> October 2025 and signed on its behalf by:

J M Pickard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
COPMANTHORPE & DISTRICT RECREATION CENTRE**

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**Independent examiner's report to the trustees of Copmanthorpe & District Recreation Centre ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under Section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Hayden Priest FCA

UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

Date: 6<sup>th</sup> November 2025

**COPMANTHORPE & DISTRICT RECREATION CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	11,046	23,400	34,446	13,671
<b>Charitable activities</b>					
User club contributions		6,970	-	6,970	3,896
Recharges to commercial tenants		7,420	-	7,420	-
Sports club rentals		22,521	-	22,521	23,491
Carnival and other fundraising activities		30,860	-	30,860	41,166
Storage rentals		417	-	417	500
Childcare nursery rentals		6,827	-	6,827	6,608
Parking		1,333	-	1,333	-
Investment income	3	8,685	-	8,685	3,826
<b>Total</b>		<b>96,079</b>	<b>23,400</b>	<b>119,479</b>	<b>93,158</b>
<b>EXPENDITURE ON</b>					
Raising funds		19,671	-	19,671	18,170
<b>Charitable activities</b>					
Bank charges		264	-	264	160
Accountancy		5,076	-	5,076	4,525
Insurance		13,106	-	13,106	12,037
Maintenance and repairs		30,336	1,054	31,390	19,703
Legal and professional		40	-	40	1,086
Depreciation		20,449	-	20,449	19,055
Grants made		-	-	-	4,522
<b>Total</b>		<b>88,942</b>	<b>1,054</b>	<b>89,996</b>	<b>79,258</b>
<b>NET INCOME</b>		<b>7,137</b>	<b>22,346</b>	<b>29,483</b>	<b>13,900</b>
Transfers between funds	13	30,629	(30,629)	-	-
<b>Net movement in funds</b>		<b>37,766</b>	<b>(8,283)</b>	<b>29,483</b>	<b>13,900</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		381,335	46,978	428,313	414,413
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>419,101</b>	<b>38,695</b>	<b>457,796</b>	<b>428,313</b>

The notes form part of these financial statements

**COPMANTHORPE & DISTRICT RECREATION CENTRE**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	125,081	37,749	162,830	152,049
<b>CURRENT ASSETS</b>					
Debtors	9	32,075	-	32,075	33,707
Cash at bank		<u>278,379</u>	<u>946</u>	<u>279,325</u>	<u>262,382</u>
		310,454	946	311,400	296,089
<b>CREDITORS</b>					
Amounts falling due within one year	10	<u>(7,684)</u>	-	<u>(7,684)</u>	<u>(8,575)</u>
<b>NET CURRENT ASSETS</b>		<u>302,770</u>	<u>946</u>	<u>303,716</u>	<u>287,514</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		427,851	38,695	466,546	439,563
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	<u>(8,750)</u>	-	<u>(8,750)</u>	<u>(11,250)</u>
<b>NET ASSETS</b>		<u>419,101</u>	<u>38,695</u>	<u>457,796</u>	<u>428,313</u>
<b>FUNDS</b>	13				
Unrestricted funds				419,101	381,335
Restricted funds				<u>38,695</u>	<u>46,978</u>
<b>TOTAL FUNDS</b>				<u>457,796</u>	<u>428,313</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> October 2025 and were signed on its behalf by:

D R Kershaw – Chairman - Trustee

W Marsh – Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

The value of voluntary help received is not included in the accounts but is described in Trustee's Report.

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

**Tangible fixed assets**

Fixed assets are capitalised and depreciated on a straight-line basis over their anticipated useful lives at the following rates: -

Children's play area	10 years
Tennis courts and CCTV	5 years
Sports hall	15 years
Bowls Pavilion and Green	10 years
Sports Club Building	50 years
Other Assets	5 to 50 years

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are amounts which have been set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**User groups**

Income and expenditure of the autonomous user groups does not form part of these accounts other than the contributions for the use of the Centre's facilities.

**1. ACCOUNTING POLICIES - continued****Grants receivable**

Grants are recognised as an incoming resource in the period in which they become receivable.

Capital grants received are initially included in a separate restricted fund, with transfers to unrestricted funds either in line with the depreciation of the asset, or once the asset has been acquired, depending on the terms of the grant.

**Grants payable**

Grants payable are recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	9,600	6,211
Grants received	<u>24,846</u>	<u>7,460</u>
	<u><u>34,446</u></u>	<u><u>13,671</u></u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Bank interest	<u>8,685</u>	<u>3,826</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>20,449</u>	<u>43,490</u>

**5. FEES FOR EXAMINATION OF ACCOUNTS**

	2025	2024
	£	£
Independent examiner's fees	<u>5,076</u>	<u>4,525</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,211	7,460	13,671
<b>Charitable activities</b>			
User club contributions	3,896	-	3,896
Sports club rentals	23,491	-	23,491
Carnival and other fundraising activities	41,166	-	41,166
Storage rentals	500	-	500
Childcare nursery rentals	6,608	-	6,608
Investment income	<u>3,826</u>	<u>-</u>	<u>3,826</u>
<b>Total</b>	<u>85,698</u>	<u>7,460</u>	<u>93,158</u>
<b>EXPENDITURE ON</b>			
Raising funds	17,890	280	18,170
<b>Charitable activities</b>			
Bank charges	160	-	160
Accountancy	4,525	-	4,525
Insurance	12,037	-	12,037
Maintenance and repairs	19,703	-	19,703
Legal and professional	1,086	-	1,086
Depreciation	19,055	-	19,055
Grants made	<u>4,522</u>	<u>-</u>	<u>4,522</u>
<b>Total</b>	<u>78,978</u>	<u>280</u>	<u>79,258</u>
<b>NET INCOME</b>	6,720	7,180	13,900
Transfers between funds	<u>12,065</u>	<u>(12,065)</u>	<u>-</u>
<b>Net movement in funds</b>	18,785	(4,885)	13,900
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>362,550</u>	<u>51,863</u>	<u>414,413</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>381,335</u>	<u>46,978</u>	<u>428,313</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2024	<b>410,108</b>	<b>320,175</b>	<b>730,283</b>
Additions	<u>-</u>	<u>31,230</u>	<u>31,230</u>
At 31 March 2025	<u><b>410,108</b></u>	<u><b>351,405</b></u>	<u><b>761,513</b></u>
<b>DEPRECIATION</b>			
At 1 April 2024	<b>326,739</b>	<b>251,495</b>	<b>578,234</b>
Charge for year	<u>4,803</u>	<u>15,646</u>	<u>20,449</u>
At 31 March 2025	<u><b>331,542</b></u>	<u><b>267,141</b></u>	<u><b>598,683</b></u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u><b>78,566</b></u>	<u><b>84,264</b></u>	<u><b>162,830</b></u>
At 31 March 2024	<u>83,369</u>	<u>68,680</u>	<u>152,049</u>

Included in Freehold Interests in Land and Buildings is £24,415 in respect of the playing fields which is not depreciated.

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
VAT	<b>1,250</b>	1,421
Prepayments and accrued income	<u><b>30,825</b></u>	<u>32,286</u>
	<u><b>32,075</b></u>	<u><b>33,707</b></u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other loans (see note 12)	<b>2,500</b>	2,500
Trade creditors	<b>138</b>	1,951
Accruals and deferred income	<u><b>5,044</b></u>	<u>4,124</u>
	<u><b>7,684</b></u>	<u><b>8,575</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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Income from performance related grants is deferred when received in advance of the delivery of the service.  
The movement for the year is reconciled as follows:

	<b>£</b>
At April 2024	1,813
Additions during the year	2,661
Amounts released to income	<u>(1,813)</u>
At 31 March 2025	<u><u>2,661</u></u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other loans (see note 12)	<u><u>8,750</u></u>	<u><u>11,250</u></u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Other loans	<u><u>2,500</u></u>	<u><u>2,500</u></u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u><u>8,750</u></u>	<u><u>11,250</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	103,935	7,137	18,129	129,201
<b>Designated funds</b>				
General development fund	221,009	-	7,500	228,509
Revenue reserve	10,000	-	-	10,000
Machinery replacement fund	22,500	-	2,000	24,500
Car park resurfacing fund	20,000	-	1,000	21,000
Playground improvements fund	3,891	-	2,000	5,891
	<u>381,335</u>	<u>10,199</u>	<u>30,629</u>	<u>419,101</u>
<b>Restricted funds</b>				
Development fund	1,880	-	(722)	1,158
Playground Improvement fund	13,078	-	(1,695)	11,383
Cricket Equipment Fund	1,500	-	(500)	1,000
Tennis Club Fund	12,850	-	(2,570)	10,280
Cricket Pitch Fund	3,534	-	(589)	2,945
York Council	2,000	(1,054)	-	946
Kubota Fund	2,400	-	(300)	2,100
Sports Hall Improvements Project	9,736	-	(853)	8,883
Football Association Pitchpower Scheme	-	23,400	(23,400)	-
	<u>46,978</u>	<u>22,346</u>	<u>(30,629)</u>	<u>38,695</u>
<b>TOTAL FUNDS</b>	<u>428,313</u>	<u>29,483</u>	<u>-</u>	<u>457,796</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,079	(88,942)	7,137
<b>Restricted funds</b>			
Restricted funds	23,400	(1,054)	(22,346)
<b>TOTAL FUNDS</b>	<u>119,479</u>	<u>(89,996)</u>	<u>29,483</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 13. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	123,834	6,720	(26,619)	103,935
<b>Designated funds</b>				
General development fund	188,509	-	32,500	221,009
Revenue reserve	10,000	-	-	10,000
Machinery replacement fund	20,500	-	2,000	22,500
Car park resurfacing fund	19,000	-	1,000	20,000
Playground improvements fund	-	-	3,891	3,891
	361,843	6,720	12,772	381,335
<b>Restricted funds</b>				
Development fund	2,980	-	(1,100)	1,880
Playground Improvement Fund	14,773	-	(1,695)	13,078
Cricket Equipment Fund	2,000	-	(500)	1,500
Table Tennis Table Fund	280	-	(280)	-
Cricket Pitch fund	4,123	-	(589)	3,534
York Council	-	2,000	-	2,000
Tennis Club Fund	15,420	-	(2,570)	12,850
Kubota Fund	2,700	-	(300)	2,400
Sports Hall Improvement Project	10,294	5,180	(5,738)	9,736
Art Exhibition	-	-	-	-
	52,570	7,180	(12,772)	46,978
<b>TOTAL FUNDS</b>	<u>414,413</u>	<u>13,900</u>	<u>-</u>	<u>428,313</u>

## 13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,698	(78,978)	6,720
<b>Restricted funds</b>			
Restricted funds	7,460	(280)	7,180
<b>TOTAL FUNDS</b>	<u>93,158</u>	<u>(79,258)</u>	<u>13,900</u>

**14. FUNDS OF THE CHARITY**

Revenue Reserve - Fixed at £10,000 maintained to provide a contingency for the charity's operating costs.

Machinery Replacement Fund – For replacing the tractor, John Deere and Kubota mowers.

Car Park Resurfacing Fund – For the resurfacing of the car park.

Development Fund – For the developments referred to in plans for the future periods in the Trustees report.

Playground Improvement Fund – For improvements to the children's play park.

Cricket Equipment Fund – Representing new cricket equipment.

Tennis Club Fund – Representing the new tennis courts.

Cricket Pitch Fund – Representing the hard surfaced wicket adjacent to the cricket square.

York Council – For repairs to the swings in the children's play park.

Kubota Fund – Representing the Kubota zero turn mower.

Sports Hall Improvements Project – Representing the improvements to the sports hall floor and acoustics.

Football Association Pitchpower Scheme – Representing the Kubota tractor, Wessex mower and Sisis pitch groomer.

**15. RELATED PARTY DISCLOSURES**

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company promoted by Mr D Robson and Mrs V Lawton-Green, who guaranteed the tenants covenants in the lease. The lease is for a 20-year term, with the first 18 months' rent free, and rent payable at £22,500 per annum thereafter, subject to five-yearly rent reviews. From 8 December 2021, rent increased by £500 per annum, starting at £23,000 in 2021 rising to £25,000 by 8 December 2025 with the next rent review due on 8 December 2026. On 25th November 2022 Mr Robson and Mrs Lawton-Green sold the company to David Smith who has also guaranteed the tenants covenants in the lease.

Accrued rental income of £19,250 has been recognised as at 31 March 2025 (2024 - £20,938). This will be released over the remainder of the lease.

There were no related party transactions for the year ended 31 March 2025.

**16. MERGER ACCOUNTING ON CONVERSION TO CIO**

On 1 April 2024 the operations of the unincorporated charity, Copmanthorpe and District Recreation Centre (registration number 503007) ceased and the assets and liabilities were transferred to the charitable incorporated organisation (CIO) Copmanthorpe & District Recreation Centre (this entity).

This transfer met the criteria for merging accounting under the charities SORP and FRS 102, with the combining entities being the unincorporated charity and the CIO.

Merger accounting involves aggregating the assets, liabilities and funds of the combining charities and presenting them as though they had always been part of the same reporting charity. These accounts therefore present comparative amounts showing the results of the combined CIO and unincorporated charity.

Analysis of each combining charity's assets, liabilities and results at the date of merger is not considered necessary as the CIO had no assets, liabilities or results until the transfer took place.