

ROBOROUGH RECREATION HALL AND PLAYING FIELDS

England & Wales · Charity number 270557

Details

Status Registered

Legal form Other

Registered 1976-01-26

Register [View on the Charity Commission register](#)

Contact

Address Roborough Recreation Hall
New Road
Roborough
Plymouth
Devon
PL6 7BD

Phone 07398903181

Email ROBOROUGHRECREATIONHALL@GMAIL.COM

Website <http://www.roboroughrecreationhall@gmail.com>

Activities

Objects: PURPOSES OF A VILLAGE HALL AND RECREATION GROUND FOR THE USE OF THE INHABITANTS OF THE PARISH OF BICKLEIGH IN THE COUNTY OF DEVON WITHOUT DISTINCTION OF POLITICAL RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: Village Hall & Playing Fields. The Hall is available for Parties, Training, Dancing, Garden Club, Pilates etc. The Sports Field is leased to Inter Plymouth for Football .

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PARISH OF BICKLEIGH
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£20,458	£13,763	-	-
2024-03-31	£17,567	£9,352	-	-
2023-03-31	£26,385	£14,917	-	-
2022-03-31	£6,318	£12,334	-	-
2021-03-31	£25,914	£23,046	-	-

Trustees

Name	Role	Appointed
Bill Hitchins	Chair	2014-03-31
CHRIS PHILLIPS		2014-03-07
Clive David BEECH		2023-05-25
Linda Mary Crowe		2022-01-27
Pauline Harvey		2014-09-04
Sam Kenward		2020-09-16
Sheila Lusk		2015-05-14
TOM MARTIN DOMINY		2014-03-07
Toni Lynn SYMONS		2025-05-22

ROBOROUGH RECREATION HALL AND PLAYING FIELDS

England & Wales - Charity number 270557

Accounts

Roborough Recreation Hall and Playing Fields

Charity No: 270557

Trustees' Report and Unaudited Accounts

31 March 2023

Roborough Recreation Hall and Playing Fields

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Roborough Recreation Hall and Playing Fields Trustee's Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023

Reference and Administrative Details

Charity No. 270557

Principal Office

30 The Village
Bickleigh
Plymouth
Devon
PL6 7AH

Trustees

The following trustees served during the year:

L.M. Crowe
S. Kenward
F. Turner
S. Lusk
P. Harvey
B. Hitchins
C. Phillips
T.M. Dominy
D. Webster

Key Management Personnel

Chair	B. Hitchins
Treasurer	L. Crowe
Vice Chair	S. Lusk

Accountants

Greenscombe Accounting Ltd
April Sunset
Latchley
Gunnislake
Cornwall
PL18 9AX

Objectives and Activities

The role of the Charity is the provision and maintenance of a village hall plus playing field for use of the residents within the parish of Bickleigh. Example events held at the hall include WI, Gardening, Dog Training and Birthday Parties.

Roborough Recreation Hall and Playing Fields

Trustee's Annual Report

Achievements and Performance

The playing field supports both football and cricket, and long-term plans remain in place for an improved pavilion. We continue to plan towards our 100-year anniversary in 2026 with more events planned both at the hall and playing field in the coming years.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) regulations, and the provisions of the Trust deed. The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees.

L.M. Crowe

Trustee

14th September 2023

Roborough Recreation Hall and Playing Fields

Independent Examiner's Report

Independent Examiner's Report to the trustees of Roborough Recreation Hall and Playing Fields

I report to the trustees on my examination of the financial statements of Roborough Recreation Hall and Playing Fields for the year ended 31 March 2023, which comprises the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an Independent Examination is needed.

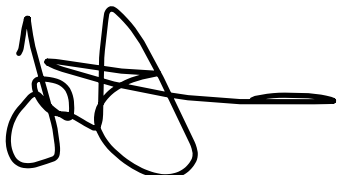
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

- The accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- The financial statements do not accord with those records; or
- The financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) regulations 2008, other than any requirement that the financial statements 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 financial statements to be reached.

A handwritten signature in black ink, consisting of a stylized, cursive script that is difficult to decipher. It appears to be a personal signature.

Greenscombe Accounting Ltd

April Sunset, Latchley, Gunnislake, Cornwall, PL18 9AX

Roborough Recreation Hall and Playing Fields**Statement of Financial Activities****For the year ended 31 March 2023**

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£
Income and endowments from:					
Other trading activities	3	17095		17095	4060
Other	4		9290	9290	1027
Total		17095	9290	26385	5087
Expenditure on:					
Other	5	8917	6000	14917	12202
Total		8178	3290	11468	12202
Net gains on investments		-	-	-	-
Net (expenditure)/income		8178	3290	11468	(7115)
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		8178	3290	11468	(7115)
Other gains and losses		-	-	-	-
Net movement in funds		8178	3290	11468	(7115)
Reconciliation of funds:					
Total funds brought forward		7534		7534	14649
Total funds carried forward		15712	3290	19002	7534

Roborough Recreation Hall and Playing Fields

Balance Sheet

at 31 March 2023

Charity No. 270557

	Notes	2023 £	2022 £
Current Assets			
Cash at bank and in hand		18380	8014
Prepayments		622	
		<hr/>	<hr/>
		19002	8014
Current Liabilities			
Creditors: Amount falling due within one year	7		(480)
		<hr/>	<hr/>
Net Current Assets		19002	7534
		<hr/>	<hr/>
Total Assets less Current Liabilities		19002	7534
		<hr/>	<hr/>
Net Assets excluding pension asset or liability		19002	7534
		<hr/>	<hr/>
Total Net Assets		19002	7534
		<hr/>	<hr/>
The funds of the Charity			
Restricted Funds	10		
Kitchen Refurbishment Grants		3290	
Unrestricted Funds			
General Funds		15712	7534
		<hr/>	<hr/>
Reserves	10	-	
		<hr/>	<hr/>
Total Funds		19002	7534

Approved by the trustees 14th September 2023

And signed on their behalf by:

L.M. Crowe

Trustee

14th September 2023

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

For the year ended 31 March 2023

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts.

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund Accounting

Unrestricted funds: These are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds: These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Designated funds: These are unrestricted funds earmarked by the trustees for particular purpose.

Revaluation funds: These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

Income

Recognition of income: Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related

Expenditure: Where income has related expenditure, the income and related expenditure is reported gross in the SoFA.

Donations & Legacies: Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on

Donations and gifts: Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Donated Services and facilities:	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer Help:	The value of any volunteer help is not recorded in the accounts.
Investment Income:	This is included in the accounts when receivable.
Gains/(losses) on Revaluation of fixed Assets:	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on Investment assets:	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of Expenditure:	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds:	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on Charitable Activities:	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.
Grants payable:	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs:	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure:	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities

Freehold Investment Property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains and losses are taken to the Statement of Financial Activities as they arise.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other Creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign Currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are considered in arriving at net income/expenditure.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Leased Assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension Costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

2. Statement of Financial Activities – prior year

	Unrestricted Funds 2022	Total Funds 2022
	£	£
Income and endowments from:		
Other trading activities	4060	4060
Other	1027	1027
Total	<hr/> 5087	<hr/> 5087
Expenditure on:		
Other	12202	12202
Total	<hr/> 12202	<hr/> 12202
Net gains on investments	-	-
Net (expenditure)/income	<hr/> (7115)	<hr/> (7115)
Transfers between funds	-	-
Net (expenditure)/income before other gains/(losses)	<hr/> (7115)	<hr/> (7115)
Other gains and losses	-	-
Net movement in funds	<hr/> (7115)	<hr/> (7115)
Reconciliation of funds:		
Total funds brought forward	14649	14649
Total funds carried forward	<hr/> 7534	<hr/> 7534

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

3. Income from other trading activities

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Recreation Hall and field hire	17095		17095	4060
Total	17095		17095	4060

4. Other Income

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Grants received		9290	9290	150
Misc Income				877
Total		9290	9290	1027

5. Other expenditure

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Premises costs	5867	6000	11867	7707
General Administrative costs	3050		3050	3475
Legal and Professional costs				1020
Total	8917	6000	14917	12202

6. Staff Costs

No employee received emoluments in excess of £60000.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

7. Creditors

	2023	2022
	£	£
Accruals		480
Total		480

8. Movement of funds

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 23
	£	£	£	£
Restricted Funds		9290	6000	3290
Unrestricted Funds	7534	17095	8917	15712
Total	7534	26385	14917	19002

9. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Net current assets	15712	3290	19002
Total	15712	3290	19002

10. Reconciliation of net debt

	At 1 April 2022	Cash Flows	At 31 March 23
	£	£	£
Cash and cash equivalents	8014	10988	19002
Net Debt	8014	10988	19002

Roborough Recreation Hall and Playing Fields

Detailed Statement of Financial Activities

For the year ended 31 March 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	£	£	£	£
Income and endowments from:				
Other trading activities				
Recreation hall and field hire	17095		17095	4060
Other				
Grants Received		9290	9290	150
Misc Income				877
Total	17095	9290	26385	5087
Expenditure on:				
Other				
Light, Heat Power	2891		2891	2227
Cleaning	964		964	275
Repairs and Maintenance	2012	6000	2012	4894
Rates				311
Total	5867	6000	11867	7707
Administrative costs				
Insurance	2586		2586	2516
IT, Website and Software	119		119	76
Telephone and Broadband	345		345	537
Sundry Expenses				346
Total	3050		3050	3475
Legal and Professional Costs				

Independent Examination				360
Accountancy and Bookkeeping				1020
Total	-	-	-	1380
Total	8917	6000	14917	12202
Net gains on investments	-	-	-	-
Net (expenditure)/income	8178	3290	11468	(7115)
Transfers between funds	-	-	-	-
Net (expenditure)/income before other gains/(losses)	8178	3290	11468	(7115)
Other gains and losses	-	-	-	-
Net movement in funds	8178	3290	11468	(7115)
Reconciliation of funds:				
Total funds brought forward	7534		7534	14649
Total funds carried forward	15712	3290	19002	7534

ROBOROUGH RECREATION HALL AND PLAYING FIELDS

England & Wales - Charity number 270557

Accounts



Trustees' Annual Report for the period

Period start date

From

Period end date

To

Day
01
Month
04
Year
2020

Day
31
Month
03
Year
2021

Section A

Reference and administration details

Charity name

Roborough Recreation Hall and Playing Fields

Other names charity is known by

Registered charity number (if any)

270557

Charity's principal address

Roborough Recreation Hall

New Road

Roborough, Plymouth

Postcode

PL6 7BD

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)

TAR

Mr Bill Hitchens
Chair

1

Mrs Kay Allen
Treasurer

2

Mrs Sheila Lusk
Committee member/Vice Chair

3

Mrs Chris Phillips
WI Representative

4

Danny Webster
Cricket Representative

Pauline Harvey
Methodist Church Representative

Mr Tom Dominy
Garden Club Representative

Mr Frank Turner
Bickleigh Parish Council Representative

Mr Rob Davis

Maristow Football Club
01/04/20 to July 2020

10

Mr Sam Kenward
Trustee
16/09/20 onwards

13

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name

Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser

Name

Address

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

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Roborough Recreation Hall and Playing Fields is a charity constituted by a Deed of Trust dated 17 March 1965.

How the charity is constituted
(eg. trust, association, company)

The charity is administered by the Committee of Management called the Committee who are the charity trustees. The Parish Council is the "Custodian Trustee" for the charity.

Trustee selection methods
(eg. appointed by, elected by)

The Committee of Management consists of not more than 19 members, comprising as follows:

- seven elected members
- ten representative members, and
- two co-opted members

There may be one representative for each of the following organisations:

- Bickleigh Parish Council
- Bickleigh Parochial Council
- Bickleigh Woman's Institute
- Maristow Estate
- Methodist Church Roborough
- Roborough & PCS Cricket Club
- Roborough Estate
- Maristow Football Club
- Roborough Young Farmers Club
- Royal Marine Commando at Bickleigh Camp
- Bickleigh, Roborough and District Garden Club
-

Existing or newly formed organisations may apply for representation on the Committee of Management and be appointed by way of a two thirds majority vote of Committee members.

At present there are vacancies for Bickleigh Parochial Council, Roborough Young Farmers and Maristow and Roborough Estates.

The recruitment and appointment of new trustees is by election and the Annual General Meeting of the charity. All trustees must retire at each Annual General Meeting but may be re-elected or re-appointed. No member of the Committee can take or hold any interest in the charity's property. Any member who becomes bankrupt is to advise the committee and resign.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Risk Management

The charity undertakes risk assessments as required. Overall, it minimises the risk to children and to vulnerable adults who use the facilities by adhering to the national guidelines for safeguarding individuals, as laid out in the Cumberland report.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the Charity is the provision and maintenance of a village hall and playing fields for use of the inhabitants of the Parish of Bickleigh who no distinction of political, religious or other opinion including use for meetings, lectures, and classes and other forms of recreation and leisure time occupation with the object of improving the condition of life for the inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The village hall provides facilities for regular weekly and monthly meetings by a range of local clubs and organisations and individuals providing recreational activities.

In addition to this the village hall was used for 42 single events: by local families for gatherings such as birthday parties and celebrations by local organisations for meetings and training events.

The hall closed to bookings on 16th March 2020 due to Covid-19.

The playing fields contain a cricket pitch and a football pitch. These are used by a local cricket club and a local football club and were also closed on 16th March 2020.

The Trustees have referred to the guidance contained in the Charity Commissions general guidance on public benefit reviewing our aims and objectives and in applying our future activities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The committee undertaken fund raising events help pay for the redecoration of the smaller room at the hall.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The smaller room has been re-decorated and is now available to hire as a meeting/conference room.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity holds £2,004.92 in the reserve account.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds during this year was from grants and bookings.

The trustees confirm that they have identified the major risks to which the charity is exposed and have systems established to mitigate any risks. They have also complied with their duty to have due regard to Charity Commissions Public Benefit Guidance when exercising powers or duties to which the guidance is relevant.

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Kay

Allen

Position (eg Secretary, Chair, etc)

Secretary

15 March 2022

Date

Roborough Recreation Hall and Playing Fields

Charity No. 270557

Trustees' Report and Unaudited Accounts

31 March 2021

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**Roborough Recreation Hall and Playing Fields
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 270557

Principal Office

30 The Village
Bickleigh
Plymouth
Devon
PL6 7AH

Trustees

The following Trustees served during the year:

K. Allen	
C. Beale	(Resigned 30 July 2020)
R. Davis	(Resigned 30 July 2020)
T.M. Dominy	
P. Harvey	
B. Hitchens	
S. Kenward	
S. Lusk	
C. Phillips	
J. Smillie	(Resigned 30 July 2020)
N. Tapp	(Resigned 30 July 2020)
F. Turner	
D. Webster	

Key Management Personnel

Chair	B. Hitchens
Treasurer	K. Allen
Committee member / Vice chair	S. Lusk

Accountants

Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR

**Roborough Recreation Hall and Playing Fields
Trustees Annual Report**

OBJECTIVES AND ACTIVITIES

The object of the Charity is the provision and maintenance of a village hall and playing fields for use of the inhabitants of the Parish of Bickleigh who no distinction of political, religious or other opinion including use for meetings, lectures, and classes and other forms of recreation and leisure time occupation with the object of improving the condition of life for the inhabitants.

The village hall provides facilities for regular weekly and monthly meetings by a range of local clubs and organisations and individuals providing recreational activities.

ACHIEVEMENTS AND PERFORMANCE

The hall closed to bookings on 16th March 2020 due to Covid-19.

The playing fields contain a cricket pitch and a football pitch. These are used by a local cricket club and a local football club and were also closed on 16th March 2020.

The Trustees have referred to the guidance contained in the Charity Commissions general guidance on public benefit reviewing our aims and objectives and in applying our future activities.

The smaller room has been re-decorated and is now available to hire as a meeting/conference room.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



K. Allen

Trustee

15 March 2022

Roborough Recreation Hall and Playing Fields

Independent Examiners Report

Independent Examiner's Report to the trustees of Roborough Recreation Hall and Playing Fields

I report to the trustees on my examination of the accounts of Roborough Recreation Hall and Playing Fields for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.



Lee James Hardacre
FCCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
15 March 2022

Roborough Recreation Hall and Playing Fields
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted		
		funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments				
from:				
Other trading activities	3	1,240	1,240	7,427
Investments	4	-	-	2
Other	5	24,674	24,674	6,174
Total		25,914	25,914	13,603
Expenditure on:				
Other	6	23,046	23,046	17,362
Total		23,046	23,046	17,362
Net gains on investments		-	-	-
Net income/(expenditure)		2,868	2,868	(3,759)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		2,868	2,868	(3,759)
Other gains and losses				
Net movement in funds		2,868	2,868	(3,759)
Reconciliation of funds:				
Total funds brought forward		11,781	11,781	15,540
Total funds carried forward		14,649	14,649	11,781

Roborough Recreation Hall and Playing Fields

Balance Sheet

at 31 March 2021

Charity No. 270557

	2021	2020
	£	£
Current assets		
Cash at bank and in hand	15,009	11,781
	<u>15,009</u>	<u>11,781</u>
Creditors: Amount falling due within one year	8 (360)	-
Net current assets	<u>14,649</u>	<u>11,781</u>
Total assets less current liabilities	<u>14,649</u>	<u>11,781</u>
Net assets excluding pension asset or liability	<u>14,649</u>	<u>11,781</u>
Total net assets	<u><u>14,649</u></u>	<u><u>11,781</u></u>
 The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	14,649	11,781
	<u>14,649</u>	<u>11,781</u>
Reserves	9	
 Total funds	<u><u>14,649</u></u>	<u><u>11,781</u></u>

Approved by the trustees on 15 March 2022

And signed on their behalf by:



K. Allen

Trustee

15 March 2022

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Other trading activities	7,427	7,427
Investments	2	2
Other	6,174	6,174
Total	<u>13,603</u>	<u>13,603</u>
Expenditure on:		
Other	17,362	17,362
Total	<u>17,362</u>	<u>17,362</u>
Net income	<u>(3,759)</u>	<u>(3,759)</u>
Net income before other gains/(losses)	<u>(3,759)</u>	<u>(3,759)</u>
Other gains and losses:		
Net movement in funds	<u>(3,759)</u>	<u>(3,759)</u>
Reconciliation of funds:		
Total funds brought forward	15,540	15,540
Total funds carried forward	<u>11,781</u>	<u>11,781</u>

3 Income from other trading activities

	Unrestricted £	Total 2021 £	Total 2020 £
Recreation hall and field hire	1,240	1,240	7,427
	<u>1,240</u>	<u>1,240</u>	<u>7,427</u>

4 Income from investments

	Total 2021 £	Total 2020 £
Bank interest received	-	2
	<u>-</u>	<u>2</u>

Roborough Recreation Hall and Playing Fields
Notes to the Accounts

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Insurance refund	24,500	24,500	2,142
Grants received	-	-	4,032
Misc income	174	174	-
	<u>24,674</u>	<u>24,674</u>	<u>6,174</u>

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Premises costs	19,663	19,663	8,575
General administrative costs	3,023	3,023	8,427
Legal and professional costs	360	360	360
	<u>23,046</u>	<u>23,046</u>	<u>17,362</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	360	-
	<u>360</u>	<u>-</u>

9 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	11,781	25,914	(23,046)	14,649
Revaluation Reserves:				
Total funds	<u>11,781</u>	<u>25,914</u>	<u>(23,046)</u>	<u>14,649</u>

Roborough Recreation Hall and Playing Fields
Notes to the Accounts

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	14,649	14,649
	<u>14,649</u>	<u>14,649</u>

11 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	11,781	3,228	15,009
	<u>11,781</u>	<u>3,228</u>	<u>15,009</u>
Net debt	<u>11,781</u>	<u>3,228</u>	<u>15,009</u>

Roborough Recreation Hall and Playing Fields
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Other trading activities			
Recreation hall and field hire	1,240	1,240	7,427
	<u>1,240</u>	<u>1,240</u>	<u>7,427</u>
Investments			
Bank interest received	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
Other			
Insurance refund	24,500	24,500	2,142
Grants received	-	-	4,032
Misc income	174	174	-
	<u>24,674</u>	<u>24,674</u>	<u>6,174</u>
Total income and endowments	25,914	25,914	13,603
Expenditure on:			
Premises costs			
Rates	734	734	170
Light, heat and power	1,399	1,399	1,142
Premises repairs and maintenance	17,530	17,530	7,263
	<u>19,663</u>	<u>19,663</u>	<u>8,575</u>
General administrative costs, including depreciation and amortisation			
General insurances	2,581	2,581	2,174
Sundry expenses	10	10	5,956
Telephone, fax and broadband	432	432	297
	<u>3,023</u>	<u>3,023</u>	<u>8,427</u>
Legal and professional costs			
Audit/Independent examination fees	360	360	360
	<u>360</u>	<u>360</u>	<u>360</u>
Total of expenditure of other costs	23,046	23,046	17,362
Total expenditure	23,046	23,046	17,362
Net gains on investments	-	-	-
	<u>2,868</u>	<u>2,868</u>	<u>(3,759)</u>
Net income/(expenditure)	2,868	2,868	(3,759)
Net income/(expenditure) before other gains/(losses)	2,868	2,868	(3,759)

**Roborough Recreation Hall and Playing Fields
Detailed Statement of Financial Activities**

Other Gains	-	-	-
Net movement in funds	2,868	2,868	(3,759)
Reconciliation of funds:			
Total funds brought forward	11,781	11,781	15,540
Total funds carried forward	14,649	14,649	11,781

Roborough Recreation Hall and Playing Fields

Charity No. 270557

Trustees' Report and Unaudited Accounts

31 March 2021

**Roborough Recreation Hall and Playing Fields
Contents**

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Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 14

**Roborough Recreation Hall and Playing Fields
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 270557

Principal Office

30 The Village
Bickleigh
Plymouth
Devon
PL6 7AH

Trustees

The following Trustees served during the year:

K. Allen	
C. Beale	(Resigned 30 July 2020)
R. Davis	(Resigned 30 July 2020)
T.M. Dominy	
P. Harvey	
B. Hitchens	
S. Kenward	
S. Lusk	
C. Phillips	
J. Smillie	(Resigned 30 July 2020)
N. Tapp	(Resigned 30 July 2020)
F. Turner	
D. Webster	

Key Management Personnel

Chair	B. Hitchens
Treasurer	K. Allen
Committee member / Vice chair	S. Lusk

Accountants

Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR

**Roborough Recreation Hall and Playing Fields
Trustees Annual Report**

OBJECTIVES AND ACTIVITIES

The object of the Charity is the provision and maintenance of a village hall and playing fields for use of the inhabitants of the Parish of Bickleigh who no distinction of political, religious or other opinion including use for meetings, lectures, and classes and other forms of recreation and leisure time occupation with the object of improving the condition of life for the inhabitants.

The village hall provides facilities for regular weekly and monthly meetings by a range of local clubs and organisations and individuals providing recreational activities.

ACHIEVEMENTS AND PERFORMANCE

The hall closed to bookings on 16th March 2020 due to Covid-19.

The playing fields contain a cricket pitch and a football pitch. These are used by a local cricket club and a local football club and were also closed on 16th March 2020.

The Trustees have referred to the guidance contained in the Charity Commissions general guidance on public benefit reviewing our aims and objectives and in applying our future activities.

The smaller room has been re-decorated and is now available to hire as a meeting/conference room.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



K. Allen

Trustee

15 March 2022

Roborough Recreation Hall and Playing Fields

Independent Examiners Report

Independent Examiner's Report to the trustees of Roborough Recreation Hall and Playing Fields

I report to the trustees on my examination of the accounts of Roborough Recreation Hall and Playing Fields for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.



Lee James Hardacre
FCCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
15 March 2022

Roborough Recreation Hall and Playing Fields
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted		
		funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments				
from:				
Other trading activities	3	1,240	1,240	7,427
Investments	4	-	-	2
Other	5	24,674	24,674	6,174
Total		25,914	25,914	13,603
Expenditure on:				
Other	6	23,046	23,046	17,362
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Net income/(expenditure) before other gains/(losses)		2,868	2,868	(3,759)
Other gains and losses				
Net movement in funds		2,868	2,868	(3,759)
Reconciliation of funds:				
Total funds brought forward		11,781	11,781	15,540
Total funds carried forward		14,649	14,649	11,781

Roborough Recreation Hall and Playing Fields

Balance Sheet

at 31 March 2021

Charity No. 270557

	2021	2020
	£	£
Current assets		
Cash at bank and in hand	15,009	11,781
	<u>15,009</u>	<u>11,781</u>
Creditors: Amount falling due within one year	8 (360)	-
Net current assets	<u>14,649</u>	<u>11,781</u>
Total assets less current liabilities	<u>14,649</u>	<u>11,781</u>
Net assets excluding pension asset or liability	<u>14,649</u>	<u>11,781</u>
Total net assets	<u><u>14,649</u></u>	<u><u>11,781</u></u>
 The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	14,649	11,781
	<u>14,649</u>	<u>11,781</u>
Reserves	9	
 Total funds	<u><u>14,649</u></u>	<u><u>11,781</u></u>

Approved by the trustees on 15 March 2022

And signed on their behalf by:



K. Allen

Trustee

15 March 2022

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

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Roborough Recreation Hall and Playing Fields

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Roborough Recreation Hall and Playing Fields

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Other trading activities	7,427	7,427
Investments	2	2
Other	6,174	6,174
Total	<u>13,603</u>	<u>13,603</u>
Expenditure on:		
Other	17,362	17,362
Total	<u>17,362</u>	<u>17,362</u>
Net income	<u>(3,759)</u>	<u>(3,759)</u>
Net income before other gains/(losses)	<u>(3,759)</u>	<u>(3,759)</u>
Other gains and losses:		
Net movement in funds	<u>(3,759)</u>	<u>(3,759)</u>
Reconciliation of funds:		
Total funds brought forward	15,540	15,540
Total funds carried forward	<u>11,781</u>	<u>11,781</u>

3 Income from other trading activities

	Unrestricted	Total	Total
	£	2021	2020
	£	£	£
Recreation hall and field hire	1,240	1,240	7,427
	<u>1,240</u>	<u>1,240</u>	<u>7,427</u>

4 Income from investments

	Total	Total
	2021	2020
	£	£
Bank interest received	-	2
	<u>-</u>	<u>2</u>

Roborough Recreation Hall and Playing Fields
Notes to the Accounts

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Insurance refund	24,500	24,500	2,142
Grants received	-	-	4,032
Misc income	174	174	-
	<u>24,674</u>	<u>24,674</u>	<u>6,174</u>

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Premises costs	19,663	19,663	8,575
General administrative costs	3,023	3,023	8,427
Legal and professional costs	360	360	360
	<u>23,046</u>	<u>23,046</u>	<u>17,362</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	360	-
	<u>360</u>	<u>-</u>

9 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	11,781	25,914	(23,046)	14,649
Revaluation Reserves:				
Total funds	<u>11,781</u>	<u>25,914</u>	<u>(23,046)</u>	<u>14,649</u>

Roborough Recreation Hall and Playing Fields
Notes to the Accounts

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	14,649	14,649
	<u>14,649</u>	<u>14,649</u>

11 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	11,781	3,228	15,009
	<u>11,781</u>	<u>3,228</u>	<u>15,009</u>
Net debt	<u>11,781</u>	<u>3,228</u>	<u>15,009</u>

Roborough Recreation Hall and Playing Fields
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Other trading activities			
Recreation hall and field hire	1,240	1,240	7,427
	<u>1,240</u>	<u>1,240</u>	<u>7,427</u>
Investments			
Bank interest received	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
Other			
Insurance refund	24,500	24,500	2,142
Grants received	-	-	4,032
Misc income	174	174	-
	<u>24,674</u>	<u>24,674</u>	<u>6,174</u>
Total income and endowments	25,914	25,914	13,603
Expenditure on:			
Premises costs			
Rates	734	734	170
Light, heat and power	1,399	1,399	1,142
Premises repairs and maintenance	17,530	17,530	7,263
	<u>19,663</u>	<u>19,663</u>	<u>8,575</u>
General administrative costs, including depreciation and amortisation			
General insurances	2,581	2,581	2,174
Sundry expenses	10	10	5,956
Telephone, fax and broadband	432	432	297
	<u>3,023</u>	<u>3,023</u>	<u>8,427</u>
Legal and professional costs			
Audit/Independent examination fees	360	360	360
	<u>360</u>	<u>360</u>	<u>360</u>
Total of expenditure of other costs	23,046	23,046	17,362
Total expenditure	23,046	23,046	17,362
Net gains on investments	-	-	-
	<u>2,868</u>	<u>2,868</u>	<u>(3,759)</u>
Net income/(expenditure)	2,868	2,868	(3,759)
Net income/(expenditure) before other gains/(losses)	2,868	2,868	(3,759)

**Roborough Recreation Hall and Playing Fields
Detailed Statement of Financial Activities**

Other Gains	-	-	-
Net movement in funds	2,868	2,868	(3,759)
Reconciliation of funds:			
Total funds brought forward	11,781	11,781	15,540
Total funds carried forward	14,649	14,649	11,781

