

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.

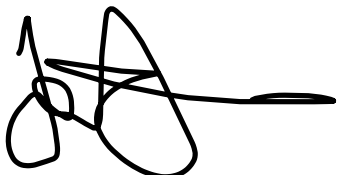
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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 'A' with a horizontal line extending to the right.

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/> 19002	<hr/> 8014
Current Liabilities			
Creditors: Amount falling due within one year	7		(480)
			<hr/>
Net Current Assets		<hr/> 19002	<hr/> 7534
Total Assets less Current Liabilities		<hr/> 19002	<hr/> 7534
Net Assets excluding pension asset or liability		<hr/> 19002	<hr/> 7534
Total Net Assets		<hr/> 19002	<hr/> 7534
The funds of the Charity			
Restricted Funds	10		
Kitchen Refurbishment Grants		3290	
Unrestricted Funds			
General Funds		15712	7534
Reserves	10	-	
		<hr/>	<hr/>
Total Funds		<hr/> 19002	<hr/> 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	5087	5087
Expenditure on:		
Other	12202	12202
Total	12202	12202
Net gains on investments	-	-
Net (expenditure)/income	(7115)	(7115)
Transfers between funds	-	-
Net (expenditure)/income before other gains/(losses)	(7115)	(7115)
Other gains and losses	-	-
Net movement in funds	(7115)	(7115)
Reconciliation of funds:		
Total funds brought forward	14649	14649
Total funds carried forward	7534	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				12202
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