

# THE COPMANTHORPE AND DISTRICT RECREATION CENTRE

England & Wales · Charity number 503007

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1974-10-29

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

## Contact

---

**Address** 10 Orchard Garth  
Copmanthorpe  
York  
YO23 3yp  
YO23 3YP

**Phone** 01904705530

**Website** [www.copreccentre.org.uk](http://www.copreccentre.org.uk)

## Activities

---

**Objects:** "TO CREATE AND MAINTAIN A CENTRE OFFERING FULL RECREATIONAL ACTIVITIES TO THE GENERAL PUBLIC IN COPMANTHORPE AND DISTRICT, YORK, AND TO ENCOURAGE THE PROMOTION OF AND ENJOYMENT BY THE PUBLIC OF SUCH FACILITIES".

**Activities:** The charity provides and maintains a sports ground and children's play facility. The premises include a sports hall, scout hall, nursery and the sports and community club. The facilities are designed for sports clubs but are also available for informal public recreation when not in use by the clubs. The charity also runs Copmanthorpe Carnival, a fundraising community event which involves most vill

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** COPMANTHORPE AND DISTRICT
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		£0	£0	-
2024-03-31	£93,158	£61,088	-	-
2023-03-31	£89,731	£53,456	-	-
2022-03-31	£75,110	£65,070	-	-
2021-03-31	£55,023	£59,630	-	-

## Trustees

Name	Role	Appointed
<b>David Robert Kershaw</b>	Chair	2001-06-27
Alan Murray		2021-10-28
JOHN MARTIN PICKARD		1982-05-19
Jean Mary Auton		2019-05-30
John Watson		2022-02-24
MR BILL MARSH		
Martin Dominic Brooks		2013-09-26
PETER Dudley NORTHFIELD		2013-01-30
PETER JOHN WHITFIELD		2013-11-29
Richard Hepworth		2022-01-27
Stephen Philip Lockwood		2018-05-31
Stephen Robert Hind		2019-02-28

**THE COPMANTHORPE AND DISTRICT RECREATION CENTRE**

England & Wales - Charity number 503007

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
FOR  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**INDEX**

Page

1 - 8 Trustees' Report

9 Independent Examiners' Report

10 Statement of Financial Activities

11 Balance Sheet

12 - 18 Notes to the Financial Statements

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS:**

**Charity name:** The Copmanthorpe and District Recreation Centre

**Other name the Charity uses:** Copmanthorpe Carnival

**Registration Number:** 503007

**Charity's principal address:** The Moat House, 10 Orchard Garth, Copmanthorpe, York, YO23 3YP

**Address of the Centre:** The Recreation Centre, Baron's Crescent, Copmanthorpe York YO23 3YR

**Trustees:**

Chairman: D.R. Kershaw  
Vice Chairman P D Northfield  
Treasurer: W. Marsh  
Secretary: J.M. Pickard  
Committee members: R. Hepworth  
A. Murray  
J. Watson  
Mrs. J.M Auton appointed by Copmanthorpe Youth club  
M.D. Brooks appointed by Copmanthorpe Football Club  
S.P. Lockwood appointed by Copmanthorpe Badminton Club  
S. R. Hind appointed by Copmanthorpe Scout Group  
P. Whitfield appointed by Copmanthorpe Parish Council

Dr. G. Wedzicha, trustee appointed by Copmanthorpe Womens' Institute resigned on 26<sup>th</sup> February 2024.

**Chief Executive Officer and senior management:**

The Charity has no employees and is managed by the Officers and Committee Members.

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ  
Barclays Bank plc, Parliament Street, York  
United Trust Bank, 1 Ropemaker Street, London EG2Y 9AW  
Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB  
National Westminster Bank plc, 250 Bishopsgate, London, EC2M 4HA

**Solicitors:**

Harrowells, Moorgate House, Clifton Moorgate, York YO30 4WY

**Independent Examiners:**

UHY Calvert Smith LLP, Heritage House, Murton Way, Osbaldwick, York, YO19 5UW.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

---

**NB** This is the last Trustees' report of The Copmanthorpe and District Recreation Centre, registered charity No 503007. On 1st April 2024 the whole of the undertaking and assets of The Copmanthorpe and District Recreation Centre, registered charity No 503007 were vested in the CIO Copmanthorpe & District Recreation Centre, charity No 1201073 pursuant to a resolution of the Trustees of the registered charity to merge with the CIO.

Under the "merger accounting rules" the first financial statements of the CIO will be treated as if they and these financial statements are the financial statements of the same entity.

### **OBJECTIVES AND ACTIVITIES**

**OBJECTS:** To create and maintain a centre offering full recreational activities to the general public in Copmanthorpe & District, York, and to encourage the promotion of and enjoyment by the public of such facilities.

**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.

The Charity acquired the freehold interest in about six acres of land at Barons' Crescent, Copmanthorpe and provided a sports field for football, cricket and informal recreation, 3 tennis courts, one of which is also marked for netball, a bowling green and 2 children's play parks. In addition, the Charity provided a club house, sports hall, changing rooms, a cricket score box, tennis and bowling pavilions and various equipment stores.

The Charity also runs the Copmanthorpe Carnival which is the Charity's 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.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

---

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. 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.

**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 Charity'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 Charity is entirely run by volunteers. In addition to the Trustees a group of 5 volunteers known as the Tuesday Group carry out general maintenance once a week on a Tuesday morning. Another small group regularly cut the grass of the sports field and an additional group carry out the daily safety inspection of the play parks. The Carnival is organised by a separate committee, the majority of whose members are not trustees.

**POLICY ON GRANT MAKING:** The Charity is not a grant making body, but it maintains an annual fund, currently of £2,000, from which it makes grants to its user groups towards activities which improve or maintain the Recreation Centre. In addition, in order to encourage new sports clubs or other user groups it may make initial grants towards start up equipment.

**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. The Trustees have finalised the arrangements to transfer the assets and undertaking of the Charity to the newly formed CIO, Copmanthorpe & District Recreation Centre registered number 1201073 and this was achieved on 1<sup>st</sup> April 2024, the day following the end of the 2023/2024 financial year.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

---

**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 Association. 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 identified a landowner who may need to dispose of land. 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 11s PLAY PARK:** In the financial year 2022/2023 the Trustees had appointed a subcommittee to explore whether a new playpark could be installed without prejudicing the use of the Development Fund for providing additional sports pitches. The subcommittee held a major consultation in the Village on whether a new playpark was needed and if so, how it should be designed. 76 responses were received all of which requested a new play park. 4 contractors were invited to submit schemes. After several meetings with the contractors, Kompan was chosen to provide a new play park with wetpour surfacing and all new play equipment at a cost of £228,000. An application to the National Lottery to fund the entire project was rejected but further 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. The results of the applications are still outstanding.

**OTHER ACTIVITIES:** Agreement was reached with the Old School Medical Practice that they would pay £2,000 per annum for 4 parking spaces on the Recreation Centre car park from Monday to Friday during the day time when the car park is not very busy. The magnetic lock on the gate of the under 11s play park was repaired and an additional magnet was installed to prevent intruders from using the gate's leverage to force open the original single magnet. Repairs were carried out to the car park where deep potholes had arisen near the entrance. These repairs will hopefully prolong the life of the car park surface for several years. The problems with the car park lighting were finally resolved and a contract was agreed to lay an additional line of land drains at the southern end of the sports field in the hope that this will resolve the persistent waterlogging in this area, the work to be carried out in the next financial year.

**FUNDRAISING:** Copmanthorpe Parish Council paid its usual £1,000 towards cutting the grass on the sports field. The Parish Council grants of £2,259 towards the cost of acoustic panels in the sports hall and £2,921 towards the cost of new protective carpet tiles for the sports hall floor which were offered in the previous financial year were received. Carnival receipts of £41,166 were a record as was the Carnival profit of £23,276. Special mention must be made of the £12,300 sponsorship for the Carnival raised by Graham Auton which made a major contribution to the total Carnival receipts. A Ward Committee grant of £2,000 was received from City of York Council via our District Councillor Chris Steward towards the cost of restoring the crane swing in the older children's play park.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**FINANCIAL REVIEW:** Gross income of £93,158 exceeded the previous year by £3,427. The increased Carnival income played its part in this as did the re-ordering of our bank accounts which produced a total interest receipt of £3,826, significantly ahead of previous years. In addition all our rental receipts are currently subject to small annual increases which accumulate over the years. These increases were offset by the reduction in grants received, limited to the £2,000 received from the Ward Committee, and £5,460 from the Parish Council. The costs of putting on the Carnival decreased by £1,352 since the previous year's expenditure had included the purchase of long term infrastructure. The net income available for charitable expenditure increased by £4,779 to £74,988. Expenditure increased by £7,632 to £61,088. Significant increases were in insurance where a revaluation of the buildings resulted in premiums increasing by £5,664 and accountancy where the adoption of a new computerised VAT system resulted in an increase of £2,800. Both these increases are structural in the sense that they will continue to apply in future years. Despite these increases there was a net surplus of income amounting to £13,817, of which £12,500 will be required for transfers to reserves. This is an increase of £2,000 over the previous year because, during the year, an additional playground refurbishment fund was established which requires an additional yearly transfer of £2,000.

**RESERVES POLICY:** At 31 March 2024 the Charity held total reserves of £428,313. The Charity holds the following designated reserves and funds:

Revenue Reserve	£10,000
Machinery replacement Fund	£22,500
Car park resurfacing Fund	£20,000
Development Fund	£196,009
Playground refurbishment Fund	£3,891

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 annual income as it is understood that an increase in revenue reserves above £10,000 may affect the Charity's right to 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.

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.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

---

**INVESTMENTS:** The Charity 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 31<sup>st</sup> March 2020 despite receiving no income from the Sports Club, the user groups or the Carnival.

**PENSION LIABILITIES AND FINANCIAL INVESTMENTS:** The Charity 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 Charity 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. This is dependent upon the adoption of the City of York Local Plan which the Trustees anticipate will designate land for recreational purposes and will also designate housing sites from which the Trustees hope to receive funding both in satisfaction of the developers obligation to provide open space and pursuant to section 106 of the Town and Country Planning Act.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

---

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

**TYPE OF GOVERNING DOCUMENT:** The Charity was established on 11th May 1970 and operates under a constitution approved at a public meeting held on 11th May 1970 as amended by resolution passed at the Annual General Meeting held on 23rd May 1976.

**TYPE OF ORGANISATION:** The Charity is a registered charity registered under number 503007

#### **ORGANISATIONAL STRUCTURE:**

The existing Constitution provides that the Charity is managed by a Committee consisting of four officers, nine elected Committee members and thirteen committee members appointed by organisations. The officers are Chairman, Vice Chairman, Treasurer and Secretary. The officers and a maximum of nine committee members are elected at the annual general meeting of the Charity. The Officers and Committee members are the trustees of the Charity. Organisations specified in the constitution to appoint committee members are:

Copmanthorpe Football Club	Copmanthorpe Parochial Church Council
Copmanthorpe Youth Club	Copmanthorpe Methodist Church
Copmanthorpe Good Companions	Copmanthorpe Women's Institute
Copmanthorpe Scout Group	Copmanthorpe Girl Guides
Copmanthorpe Badminton Club	Copmanthorpe Parent Teachers Association
Copmanthorpe Parish Council	City of York District Council
Askham Bryan Parish Meeting	

Not all organisations exercise their power of appointment. When the Constitution was established, part of the Village was in Askham Bryan. Following changes in local authority boundaries, this no longer applies and Askham Bryan Parish Meeting no longer makes an appointment. City of York Council used to appoint a District Councillor as a Trustee but the Council's current thinking is that this would create a conflict of interest on the Council and the District Council is not currently exercising its power of appointment.

**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.

**OPERATIONAL STRUCTURE:** The Charity is managed by the Trustees who normally meet in Committee on the last Thursday in each month. Between the Committee meetings the Charity is managed by the Officers, the Chairman, Vice Chairman, Treasurer and Secretary, who 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 Charity has no employees. General maintenance and small works of improvement are carried out by the Tuesday Group, a small group of volunteers who meet on Tuesday mornings to carry out their work. The regular cutting of the sports field is undertaken by a small group of Volunteers using the Charity's John Deere five reel mower and a further group of volunteers inspects the play area on a daily basis. The Carnival is organised by a separate Committee, the Chairman and Treasurer are trustees of the Charity, 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.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**RELATED PARTIES:** Apart from the organisations with power to appoint a trustee, the Charity 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 Charity and will lead to mutual assistance where required.

The Charity 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 an annual fund of £2,000 from which it gives grants to user clubs to be spent on improving the Recreation Centre facilities.

J M Pickard  
Honorary Secretary

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

---

**Independent examiner's report to the trustees of Copmanthorpe and District Recreation Centre**

I report to the charity trustees on my examination of the accounts of Copmanthorpe and District Recreation Centre (the Charity) for the year ended 31st March 2024.

**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 carried out under section 145 of the 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 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:

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 to enable a proper understanding of the accounts to be reached.

Hayden Priest  
ICAEW  
UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
York  
North Yorkshire  
YO19 5UW

**16 October 2024**

**COPMANTHORPE AND DISTRICT RECREATION CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted Funds	Restricted Funds	TOTAL 2024	Unrestricted Funds	Restricted Funds	TOTAL 2023
Note	£	£	£	£	£	£
<b>Income</b>						
Carnival and other fund raising activities	41,166	-	<b>41,166</b>	35,085	-	<b>35,085</b>
User club contributions	3,896	-	<b>3,896</b>	5,820	-	<b>5,820</b>
Sports club rentals	23,491	-	<b>23,491</b>	21,480	-	<b>21,480</b>
Storage rentals	500	-	<b>500</b>	500	-	<b>500</b>
Childcare nursery rentals	6,608	-	<b>6,608</b>	5,302	-	<b>5,302</b>
Donations	6,211	-	<b>6,211</b>	6,707	-	<b>6,707</b>
Grants received	-	7,460	<b>7,460</b>	(400)	15,180	<b>14,780</b>
Investment income	3,826	-	<b>3,826</b>	57	-	<b>57</b>
<b>TOTAL INCOME</b>	<b>85,698</b>	<b>7,460</b>	<b>93,158</b>	<b>74,551</b>	<b>15,180</b>	<b>89,731</b>
<b>Cost of Generating Funds</b>						
Carnival and other fundraising activities	17,890	280	<b>18,170</b>	19,522	-	<b>19,522</b>
	17,890	280	<b>18,170</b>	19,522	-	<b>19,522</b>
<b>NET INCOME AVAILABLE FOR CHARITABLE APPLICATION</b>	<b>67,808</b>	<b>7,180</b>	<b>74,988</b>	<b>55,029</b>	<b>15,180</b>	<b>70,209</b>
<b>Expenditure</b>						
<b>Charitable activities</b>						
Insurance	12,037	-	<b>12,037</b>	6,373	-	<b>6,373</b>
Maintenance and repairs	19,703	-	<b>19,703</b>	14,456	5,337	<b>19,793</b>
Legal and professional	1,086	-	<b>1,086</b>	1,190	-	<b>1,190</b>
Bank charges	160	-	<b>160</b>	77	-	<b>77</b>
Grants made	4,522	-	<b>4,522</b>	-	-	<b>-</b>
Accountancy	4,525	-	<b>4,525</b>	1,725	-	<b>1,725</b>
Depreciation	19,055	-	<b>19,055</b>	24,001	-	<b>24,001</b>
(Profit)/Loss on disposal of assets	-	-	<b>-</b>	297	-	<b>297</b>
<b>TOTAL EXPENDITURE</b>	<b>61,088</b>	<b>-</b>	<b>61,088</b>	<b>48,119</b>	<b>5,337</b>	<b>53,456</b>
<b>NET INCOME / (EXPENDITURE)</b>	<b>6,720</b>	<b>7,180</b>	<b>13,900</b>	<b>6,910</b>	<b>9,843</b>	<b>16,753</b>
Transfer to unrestricted funds	12,772	(12,772)	-	17,725	(17,725)	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>19,492</b>	<b>(5,592)</b>	<b>13,900</b>	<b>24,635</b>	<b>(7,882)</b>	<b>16,753</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>361,843</b>	<b>52,570</b>	<b>414,413</b>	<b>337,208</b>	<b>60,452</b>	<b>397,660</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>381,335</b>	<b>46,978</b>	<b>428,313</b>	<b>361,843</b>	<b>52,570</b>	<b>414,413</b>

The movements in individual funds are as disclosed in note 7 to the Financial Statements.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		152,049		171,104
<b>CURRENT ASSETS:</b>					
Debtors	4	33,707		31,439	
Deposit accounts		223,881		79,397	
Current accounts		38,501		157,953	
		<u>296,089</u>		<u>268,789</u>	
<b>CURRENT LIABILITIES:</b>					
Creditors, accruals	5	6,075		9,230	
Loan Due less than 1 year	5	2,500		2,500	
		<u>8,575</u>		<u>11,730</u>	
<b>NET CURRENT ASSETS</b>			<b>287,514</b>		<b>257,059</b>
Loan Due after 1 year	5		11,250		13,750
<b>NET ASSETS</b>	6		<b>428,313</b>		<b>414,413</b>
<b>REPRESENTED BY:</b>					
<b>Unrestricted Funds:</b>					
General			128,935		123,834
Designated			252,400		238,009
			<u>381,335</u>		<u>361,843</u>
<b>Restricted Funds</b>			<b>46,978</b>		<b>52,570</b>
<b>Total Funds</b>			<b>428,313</b>		<b>414,413</b>

Approved by the trustees on 11 October 2024.

W Marsh

D R Kershaw

Trustees

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**1. Accounting Policies**

**a) General Information and Basis of Preparation**

Copmanthorpe and District Recreation Centre is a charitable trust registered with the Charity Commission for England and Wales.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity has taken advantage of the reporting exemptions available to smaller charities.

**Going concern**

Subsequent to the balance sheet date, the assets and undertaking of the charity were transferred to a Charitable Incorporated Organisation of the same name, with registered charity number 1201073. The transfer meets the criteria for merger accounting under the Charities SORP and FRS 102, with the combining entities being the charitable trust and the newly formed CIO. The accounts have therefore been prepared on the going concern basis.

**b) Income and Expenditure**

Income is recognised when receivable. Income is shown before deduction of related expenditure.

The value of voluntary help received is not included in the accounts, but is described in the trustees' annual report.

All expenditure is included on an accruals basis and allocated to the activity to which it relates.

**c) 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.

**d) 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 25 years

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

f) **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.

g) **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.

h) **Funds Accounting**

Funds held by the Charity are:

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects by the trustees.

Designated Funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects, transfers being made to the general fund as these projects are undertaken.

Restricted Funds - these are funds to be used for specific purposes as laid down by the donor, transfers being made to the general fund as the restriction is lifted.

i) **Lease accounting**

Income receivable under operating lease agreements is recognised in the Statement of Financial Activities on a straight-line basis over the term of the relevant lease.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. ANALYSIS OF GRANTS**

	<b>2024</b>	<b>2023</b>
	£	£
Grants to institutions	4,522	-
	<u>4,522</u>	<u>-</u>

Included in the above figure is a grant to Copmanthorpe Sports Club Limited of £3,900 as a contribution towards the refurbishment of the toilets within the Recreation Centre.

**3. FIXED ASSETS**

	<b>Freehold Interests in Land and Buildings</b>	<b>Plant and Equipment</b>	<b>TOTAL</b>
	£	£	£
<b>Cost</b>			
Brought forward	410,108	320,175	730,283
Additions	-	-	-
Disposals	-	-	-
	<u>410,108</u>	<u>320,175</u>	<u>730,283</u>
Carried forward	410,108	320,175	730,283
	<u>410,108</u>	<u>320,175</u>	<u>730,283</u>
<b>Depreciation</b>			
Brought forward	320,770	238,409	559,179
Charge for the year	5,969	13,086	19,055
On disposals	-	-	-
	<u>326,739</u>	<u>251,495</u>	<u>578,234</u>
Carried forward	326,739	251,495	578,234
	<u>326,739</u>	<u>251,495</u>	<u>578,234</u>
<b>Net book value at 31st March 2024</b>	<b>83,369</b>	<b>66,680</b>	<b>152,049</b>
	<u>83,369</u>	<u>66,680</u>	<u>152,049</u>
<b>Net book value at 31st March 2023</b>	<b>89,338</b>	<b>81,766</b>	<b>171,104</b>
	<u>89,338</u>	<u>81,766</u>	<u>171,104</u>

All fixed assets are used for direct charitable purposes.

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. DEBTORS**

	<b>2024</b>	<b>2023</b>
	£	£
VAT	1,420	320
Prepayments	10,680	8,035
Accrued income	21,609	23,084
	<u>33,707</u>	<u>31,439</u>

**5. CREDITORS**

	<b>2024</b>	<b>2023</b>
	£	£
Creditors and accruals	6,075	9,230
LTA loan	2,500	2,500
	<u>8,575</u>	<u>11,730</u>
LTA loan due after 1 year	<u>11,250</u>	<u>13,750</u>

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 2023	7,505
Additions during the year	1,813
Amounts released to income	(7,505)
	<u>1,813</u>
At 31 March 2024	<u><b>1,813</b></u>

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Tangible fixed assets	107,071	-	44,978	152,049
Current assets	41,689	252,400	2,000	296,089
Current liabilities	(8,575)	-	-	(8,575)
Liabilities due after 1 year	(11,250)	-	-	(11,250)
	<u>128,935</u>	<u>252,400</u>	<u>46,978</u>	<u>428,313</u>

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued**

**Comparatives for analysis of net assets**

	General Funds	Designated Funds	Restricted Funds	Total Funds
Tangible fixed assets	118,534	-	52,570	171,104
Current assets	30,780	238,009	-	268,789
Current liabilities	(11,730)	-	-	(11,730)
Liabilities due after 1 year	(13,750)	-	-	(13,750)
	<u>123,834</u>	<u>238,009</u>	<u>52,570</u>	<u>414,413</u>

**7. FUNDS OF THE CHARITY**

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General	123,834	85,698	(78,978)	(1,619)	128,935
<b>Designated Funds</b>					
General Development Fund	188,509	-	-	7,500	196,009
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	20,500	-	-	2,000	22,500
Car Park Resurfacing Fund	19,000	-	-	1,000	20,000
Playground Refurbishment Fund	-	-	-	3,891	3,891
<b>Restricted Funds</b>					
Development Fund	2,980	-	-	(1,100)	1,880
Playground Improvement Fund	14,773	2,000	-	(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
Tennis Club	15,420	-	-	(2,570)	12,850
Kubota mower	2,700	-	-	(300)	2,400
Sports Hall Improvement Project	10,294	5,180	-	(5,738)	9,736
Art Exhibition	-	280	(280)	-	-
	<u>414,413</u>	<u>93,158</u>	<u>(79,258)</u>	<u>-</u>	<u>428,313</u>

Transfers from restricted funds have been made in accordance with the accounting policy described in Note 1. f) to these accounts.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. FUNDS OF THE CHARITY - continued**

**Comparatives for funds of the charity**

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General	109,699	55,029	(48,119)	7,225	123,834
<b>Designated Funds</b>					
General Development Fund	181,009	-	-	7,500	188,009
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	18,500	-	-	2,000	20,500
Car Park Resurfacing Fund	18,000	-	-	1,000	19,000
<b>Restricted Funds</b>					
Development Fund	4,075	-	-	(1,095)	2,980
Playground Improvement Fund	16,468	-	-	(1,695)	14,773
Cricket Equipment Fund	2,500	-	-	(500)	2,000
Table Tennis Table Fund	560	-	-	(280)	280
Cricket Pitch Fund	4,712	-	-	(589)	4,123
Tennis Club	17,990	-	-	(2,570)	15,420
Kubota mower	3,000	-	-	(300)	2,700
Sports Hall Improvement Project	11,147	15,180	(5,337)	(10,696)	10,294
	<u>397,660</u>	<u>70,209</u>	<u>(53,456)</u>	<u>-</u>	<u>414,413</u>

Unrestricted fund

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

Designated funds

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 annual income as it is understood that an increase in revenue reserves above £10,000 may affect the Charity's right to 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.

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.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**7. FUNDS OF THE CHARITY – continued**

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.

**Restricted funds**

Restrictions imposed by funders relate to specific projects or activities.

**8. INCOME FROM SPORTS HALL AND SPORTS CLUB**

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company controlled by Mr D Robson and Mrs V Lawton-Green, who have 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. On 25<sup>th</sup> 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 £22,938 has been recognised as at 31 March 2024 (2023 – £22,625). This will be released over the remainder of the lease.

**9. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024, nor for the year ended 31 March 2023.

**9. RELATED PARTY DISCLOSURES**

Copmanthorpe Sports Club Limited was controlled by trustees of the Charity until 27th January 2022. As Mrs. Lawton and Mr. Robson did not offer themselves for re-election as trustees at the Annual General Meeting held on that date Copmanthorpe Sports Club Limited is no longer controlled by trustees of the Charity.

In accordance with the Charity Commission's advice the Trustees resolved at their meeting subsequent to the Annual General Meeting that the policy of inviting the tenant of the Sports Club to be a trustee of the Charity would be discontinued.

There were no related party transactions for the year ended 31 March 2024.

**10. EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE**

Subsequent to the balance sheet date, the assets and undertaking of the charity were transferred to the Charitable Incorporated Organisation Copmanthorpe & District Recreation Centre, with registered charity number 1201073.

**THE COPMANTHORPE AND DISTRICT RECREATION CENTRE**

England & Wales - Charity number 503007

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
FOR  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**INDEX**

Page

1 - 9 Trustees' Report

10 Independent Examiners' Report

11 Statement of Financial Activities

12 Balance Sheet

13 - 18 Notes to the Financial Statements

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS:**

**Name:** The Copmanthorpe and District Recreation Centre

**Registration Number:** 503007

**Address:**

The Recreation Centre, Baron's Crescent, Copmanthorpe York YO23 3YR. The Charity maintains no office at this address and correspondence should be sent to the Honorary Secretary at 10 Orchard Garth, Copmanthorpe, York, YO23 3YP.

**Trustees:**

The officers and members of the Committee who held office on the 31st March 2023:

Chairman: D.R. Kershaw

Vice Chairman P D Northfield

Treasurer: W. Marsh

Secretary: J.M. Pickard

Committee members: R. Hepworth

A. Murray

J. Watson

Mrs. J.M Auton appointed by Copmanthorpe Youth club

M.D. Brooks appointed by Copmanthorpe Football Club

S.P. Lockwood appointed by Copmanthorpe Badminton Club

S. R. Hind appointed by Copmanthorpe Scout Group

Dr. G. Wedzicha appointed by Copmanthorpe Womens' Institute

P. Whitfield appointed by Copmanthorpe Parish Council

Mrs. J. Wilson, an elected committee member, resigned on 26th May 2022. The then Vice Chairman, Tim Duffy resigned on 26th January 2023.

**Chief Executive Officer and senior management:**

The Charity has no employees and the affairs of the Charity are managed by the Officers and Committee.

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ.

HSBC Bank plc 13 Parliament Street, York.

Barclays Bank plc Parliament Street York.

United Trust Bank 1 Ropemakers Street, London EG2Y 9AW.

**Solicitors:**

Harrowells, Moorgate House, Clifton Moorgate, York YO30 4WY

**Independent Examiners:**

U H Y Calvert Smith LLP, Heritage House, Murton Way, Osbaldwick, York, YO19 5UW.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

---

### **OBJECTIVES AND ACTIVITIES**

**OBJECTS:** To create and maintain a centre offering full recreational activities to the general public in Copmanthorpe and District, York, and to encourage the promotion and enjoyment by the public of such facilities.

In fulfilling these objects the Trustees try 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 clubs.

The Charity runs the Copmanthorpe Carnival, which is the Charity's main fund-raising activity and provides the Village with its main community event in which it is hoped that everyone can participate.

The Charity acquired the freehold interest in about six acres of land at Baron's Crescent Copmanthorpe and provided a sports field for football, cricket and informal recreation, 3 tennis courts, one of which is also marked for netball, a bowling green and 2 children's play areas. In addition, the Charity has provided a club house, sports hall and changing rooms and various equipment stores.

The Charity previously provided a scout hut, but to enable the Scout Group to raise grants for a new brick building, the Charity leased the site of the new building to the Scout Group for a term of 50 years from 1<sup>st</sup> April 1998.

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 terms of the lease included the requirement to provide the use of the changing rooms to sports clubs free of charge, priority to village sports clubs and residents in using the sports hall and limitation of the charges made to village clubs and residents for its use. There are also provisions allowing the Charity and the sports clubs to use the club room and requiring the tenant to operate the Charity's CCTV system. The lease includes three store rooms at the rear of the Charity's tractor garage alongside the sports hall and authorises the conversion of these rooms into a gymnasium and fitness centre which is a facility the Charity was keen to provide, but would have had difficulty in staffing. So far, this conversion has not taken place. Mr. Robson and Mrs. Lawton-Green were duly elected committee members of the Charity, and therefore charity trustees. The Committee believed that it was desirable that the persons operating the Sports Club should be members of the Committee because of the benefits of co-ordinating activities at the Recreation Centre. The Committee acknowledged that this raised the risk of conflicts of interest but believed this had been successfully managed since 2001 when the Club room was first leased and would continue to be so. However, following an application to the Charity Commission to convert the Charity to a charitable incorporated organisation, the Charity Commission halted the application in order to investigate whether it was appropriate for the Charity to use a private limited company to provide some of its charitable activities. The commission also wished to investigate the relationship between the Charity and the company and the appropriateness of Mr. Robson and Mrs. Lawton-Green being trustees of the Charity at the same time as operating a private limited company operating in a close relationship with the Charity and to investigate the conflicts of interest inherent in this relationship. Following its investigation, the Charity Commission concluded that it did not have any concerns about the operation of the existing charity, but while stressing that it was a matter for the Trustees to decide the Commission recommended that the easiest way to prevent

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

---

conflicts of interests arising between the Charity and the limited company was to ensure that the lessees of the Charity's land were not trustees of the Charity. After carefully considering all the advice received from the Charity commission, Mrs. Lawton-Green and Mr. Robson did not offer themselves for re-election as trustees at the Annual General Meeting of the Charity held on 27th January 2022 and the Committee resolved at its subsequent meeting that the policy of inviting the tenant of the sports club to be a trustee of the Charity should be discontinued.

On 25th November 2022 Mr. David Smith purchased the issued share capital of Copmanthorpe Sports Club Limited and entered into a guarantee with the Charity on similar terms to Mr. Robson and Mrs. Lawton-Green. The company appears to flourish under Mr. Smith's control.

The Charity has leased a piece of ground to Copmanthorpe Childcare who operate a day nursery. Although this is a very valuable facility for the Village, this is not part of the Charity's charitable activities, but is a purely commercial activity providing a regular monthly income to the Charity.

The Charity has erected a sectional concrete garage which is let to Copmanthorpe Guides to provide 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. The sports hall is available for use by individuals and groups and the sports field is available to the public for informal recreation when not in use for club activities. The younger children's play park is open to the public from about 8 a.m. until dusk or 8 p.m. whichever is the earlier. The older children's play equipment is on the open field and available 24 hours per day. During the latter part of the year the electronic lock which locks the younger children's play park ceased to operate and was only repaired after the year end.

### **RESOURCES SPENT ON ACTIVITIES**

The financial statements show that £19,793 was spent on maintenance and repairs. In addition acoustic panels were installed in the sports hall at a cost of £14,518. This cost was met by a grant of £10,000 from Awards for All and two equal grants from Copmanthorpe Parish Council and City of York Council Ward Committee. The Parish Council and Ward committee also contributed £5,842 to the purchase of large carpet tiles at a cost of £6,737 to protect the sports hall floor when it was not being used for standard sporting activities.

### **AIMS OF THE CHARITY**

The Charity aims to improve the health and wellbeing of the residents of Copmanthorpe and District by providing the facilities of the Recreation Centre and encouraging their use so that residents lead a more active and therefore healthy life. Encouraging the use of the facilities is primarily left to the sports clubs which the Charity hosts as well as to the tenant of the sports hall. The Charity believes that it can best achieve its aims by ensuring that its facilities are available for use at an affordable price or free of charge, but it also directly encourages use of the facilities by regular articles in the Village Newsletter and by the provision of its website.

The Charity's longer-term strategy is to acquire additional land so that all the Village football teams which currently have to rent pitches around the city can play on home ground. This strategy cannot be realised until the City of York Local Plan has been finalised and adopted. The Plan is currently awaiting the report of the inspectors following the public inquiries.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

---

**Volunteers:** The Charity is entirely run by volunteers, although it continues to be difficult to find people who are willing to devote the time necessary to maintain the Recreation Centre's extensive facilities. The Committee has to balance the purchase of machinery which would make this work easier, against the cost of engaging contractors who could carry out the work more quickly, but more expensively, and without making further calls on a limited number of volunteers.

The working party of volunteers which meets every Tuesday morning to carry out work such as tree trimming, path laying, grass cutting and other maintenance and improvements has increased from 4 to 5 members. The Charity is grateful to them, to the regular grass cutters and others who help to maintain the Charity's sports field and other facilities.

### **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 continue to reflect the Charity's objects.

The Charity's main activity is to maintain and enhance the Recreation Centre for the benefit of the general public in Copmanthorpe and the surrounding area and to encourage its use by the provision of sporting and recreational activities. The Trustees believe these activities fall within the general guidance on public benefit issued by the Charity Commission.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year Damage to the Tennis courts caused by a falling tree was repaired. This was covered by insurance except for the excess. Damage to the sports field and CCTV cameras caused by a fire at the Childcare Centre was repaired and the costs were met in full by the Childcare Centre or their insurers. Repairs and improvements were carried out to the play equipment using grant monies from City of York Council. This included the complete replacement of one skin of the climbing wall and resurfacing around the disabled roundabout. A new bench was installed to commemorate the service of Harold and Betty Wood who had devoted many years to the Recreation Centre. The Sports Hall improvement project was completed by the installation of acoustic panels and the provision of floor protection. A major project to improve the younger children's play park was initiated. It was envisaged that this would involve the total replacement of most of the play equipment and the project was expected to take at least two years assuming funding could be obtained. Finally the Trustees registered a new CIO named Copmanthorpe and District Recreation Centre number 1201073 with a view to transferring the assets and undertaking of the existing charity to the CIO which would operate the Recreation Centre in place of the existing charity.

### **FUNDRAISING ACTIVITIES**

Copmanthorpe Parish Council paid its usual grant of £1,000 towards cutting the grass of the sports field.. Grants of £2,259 each were offered by the Parish and District Councils towards the cost of the acoustic panels and grants of £2,921 each were offered by both Councils towards the cost of the new carpet tiles. The grants from the Parish Council were not received until after the year end. The Carnival Committee organised a very successful 2022 Carnival which generated a record gross income of £35,085. However, there was a significant increase in expenditure to £19,522 so that the profit available for use by the charity amounted to £15,563, very close to the best ever Carnival profit. A substantial part of the expenditure related to replacements of the Carnival's infrastructure which will last for some years to come and it should not be necessary to repeat this expenditure for several years, thus increasing the profits of future carnivals.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**ACHIEVEMENT OF OBJECTIVES**

The Recreation Centre was available for use by the residents of Copmanthorpe throughout the year and the Trustees have continued to improve the facilities as set out above.

**FINANCIAL REVIEW**

The financial year ending 31st March 2023 was the first full year unaffected by the problems of the Covid pandemic. Gross income of £89,731 was a record and after deducting the Carnival expenses of £19,522 and the total charitable expenditure of £53,456 the result was a surplus of £16,753. Of this £10,500 is required to be transferred to reserves to meet the cost of replacing major items of machinery, resurfacing the car park and the acquisition of additional land. It is also worthy of note that the surplus is only £2,000 more than the total of grants received or offered during the year. Without those grants, it would not have been possible to make the required transfers to reserves.

**INVESTMENTS**

The Charity 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 for expenditure when required.

**FINANCIAL RISKS**

The Trustees consider that the main financial risks to which they are exposed are loss of rent in respect of the Sports Club and loss of Carnival income. The Trustees were advised to hold a reserve fund of £10,000 which was suggested at a time when this amount equalled the annual rent received from the Sports Club and when the income from the carnival was much less than it has become in recent years. Since the sum of £10,000 was achieved, the rent from the Sports Club has increased substantially, but the revenue reserve has not been increased because £10,000 is the amount of revenue reserve above which City of York Council will withdraw discretionary rate relief from the Charity. The Trustees have concluded that in view of the other long term reserve funds which the Charity holds for machinery replacement, car park resurfacing and general development, it is not necessary at present to hold a larger revenue reserve. The Trustees are reinforced in that view by the fact that they survived the financial year ending 31st March 2020 despite receiving no rent from the Sports club, no contributions from the user groups and no income from the Carnival. If there were to be another year with no income from the Sports Club, the Carnival or the user groups, the Trustees believe that they could fall back on the machinery replacement and car park resurfacing funds with a view to replenishing these funds once the income streams were restored

**RESERVES POLICY**

Reserves: As recommended by the Charity Commission and after taking advice from our accountants, a Reserve Fund of £10,000 was created to meet any unexpected shortfall in income.

In addition to this reserve, specific funds have been established for machinery replacement, car park resurfacing and future development. At 31st March 2023 the fund balances were as follows: All funds are designated funds but not restricted funds.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

---

Revenue reserve:	£10,000
Machinery replacement fund:	£20,500
Car park resurfacing fund:	£19,000
Development fund:	£188,509
Total:	£238,009

The machinery replacement fund is a sinking fund, originally intended to replace the tractor in 2015. In 2015 £8,000 was taken from this fund to purchase the John Deere 5 reel mower. The tractor is still in good condition but to replace that and the John Deere mower with new would cost in excess of £40,000. The Car park resurfacing fund is intended to contribute £20,000 to car park resurfacing in 2026. The Development fund is for the developments indicated in Plans for Future Periods and is targeting a sum of £300,000 which is the last estimate we were given for the cost of an additional 12 acres of land.

On 25th September 2014 it was resolved that no further monies should be transferred to the Revenue Reserve which had then reached its target of £10,000 but that the annual contribution to the Machinery Replacement Fund should be increased to £2,000 and the annual contribution to the Development Fund should be increased to £7,500.

**Principal funding sources:**

The Charity's principal sources of funding during the year were in value order:

- Commercial rents
- Grants and donations
- Carnival income
- User club contributions

**Expenditure:**

The Charity's principal expenditure during the year was in value order:

- Maintenance of the sports field and other facilities.
- Capital expenditure to complete the Sports Hall improvement project
- Insurance in respect of buildings, public and employers' liability and, with the consent of the Charity Commission, trustees' liability. Trustees liability is now covered within the public liability policy.
- Accountancy, rates, administration and utilities.
- Legal fees relating to the formation of the CIO

**PENSION LIABILITIES AND FINANCIAL INVESTMENTS**

The Charity 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 replacing most of the equipment. A consultation with the Village has been carried out and a subcommittee is obtaining proposals from a number of contractors to provide equipment which will meet the suggestions of the residents following the consultation.

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

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

---

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. This is dependent upon the adoption of the City of York Local Plan which the Trustees anticipate will designate land for recreational purposes and will also designate housing sites from which the Trustees hope to receive funding both in satisfaction of the developers obligation to provide open space and pursuant to section 106 of the Town and Country Planning Act. The present progress of the plan has been indicated in Aims of the Charity on page 4.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Governing Constitution:**

The Charity was established on 11th May 1970 and operates under a constitution adopted at a public meeting held on 11th May 1970 and amended at the annual general meeting held on 23rd May 1974. The Trustees have now registered a Charitable Incorporated Organisation called Copmanthorpe and District Recreation Centre registered number 1201073 and the Trustees have instructed their solicitors to arrange the transfer of the assets and undertaking of the charity to the CIO. It is hoped that this will be the last Trustees Report of the existing charity.

#### **Organisational structure:**

The existing Constitution provides that the Charity is managed by a Committee consisting of four officers, nine elected Committee members and thirteen committee members appointed by organisations. The officers are Chairman, Vice Chairman, Treasurer and Secretary. The officers and a maximum of nine committee members are elected at the annual general meeting of the Charity. The organisations specified in the constitution to appoint committee members are:

Copmanthorpe Football Club	Copmanthorpe Parochial Church Council
Copmanthorpe Youth Club	Copmanthorpe Methodist Church
Copmanthorpe Good Companions	Copmanthorpe Women's Institute
Copmanthorpe Scout Group	Copmanthorpe Girl Guides
Copmanthorpe Badminton Club	Copmanthorpe Parent Teachers Association
Copmanthorpe Parish Council	City of York District Council
Askham Bryan Parish Meeting	

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

---

Not all organisations exercise their power of appointment. When the Constitution was established, part of the Village was in Askham Bryan. Following changes in local authority boundaries, this no longer applies and Askham Bryan Parish Meeting no longer makes an appointment. City of York Council used to appoint a District Councillor as a Trustee but current thinking is that this would create a conflict of interest on the Council and the District Council is not currently exercising its power of appointment.

The constitution of the CIO follows the Foundation Model and on completion of registration of the CIO the trustees will be appointed by a number of village organisations similar but not identical to the list above while the officers and other trustees will be appointed by the then existing trustees.

The Officers and committee are the Charity Trustees. New Trustees are provided with a copy of the constitution, previous annual accounts and the current budget and the minutes of the last meeting, but there is no formal training programme or induction process.

All major decisions are taken at Committee meetings, which are normally held monthly or bi-monthly, as business requires, on the last Thursday of the month. Between committee meetings the Charity is managed by the officers within the previously agreed annual budget. Special committee meetings are convened if there is urgent business which cannot wait until the next meeting.

### **Pay and Remuneration:**

The Charity has no paid employees and all work is carried out by volunteers or specialist contractors.

### **Related Parties:**

The Charity has no subsidiaries but it has a close relationship with the sports clubs and other user groups which use the facilities at the Recreation Centre. Some of these are entitled to appoint committee members. Essentially these are the clubs and organisations which existed before the Charity was formed. These include the Football Club and the Scout Group. While there is a procedure to make additions to the list of appointing organisations, this has never been implemented. In practice, all clubs are encouraged to send representatives to committee meetings. The tennis, bowling and cricket clubs are currently represented by elected committee members or members appointed by other organisations.

### **RISK ASSESSMENT**

Financial risk has been discussed with our accountants and the risks identified have been loss of income through the business risk of the commercial tenants and loss of buildings or equipment from fire or other catastrophe. These have been addressed by establishing the revenue reserve and maintaining property insurance.

The other main risk identified by the Trustees is third party liability claims arising from the use of the Recreation Centre. This has been addressed through third party liability insurance, employers' liability insurance and Trustees' liability insurance. In addition the Charity employs the Royal Society for the Prevention of Accidents to carry out an annual risk assessment and inspection of the children's playground and all its equipment.

The Trustees were previously concerned by the danger of children trespassing on the railway line from the Recreation Centre. They were satisfied this risk had been dealt with after Network Rail was persuaded to erect a three metre security fence between the railway line and the Recreation Centre. It subsequently appeared that children were climbing over the Recreation Centre's wire mesh southern boundary fence in the corner by the Railway fence and thence over a lower railway fence onto the rail line. A 2.4 metre palisade security fence was erected by the Recreation Centre to replace the mesh fence and it is believed that this has solved the problem.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

---

Following discussions with RoSPA , a 4 metre high cricket ball stopping net is erected during the summer to prevent the risk of injury to children playing on the Play builder play equipment during cricket matches.

The Trustees are concerned that vehicles parked on the car park are likely to be hit by cricket and foot balls from the sports field. They have concluded that all they can do is to erect notices warning visitors of the risk.

In response to concerns expressed about the safety of young children crossing the car park, the Trustees commissioned RoSPA to carry out a risk assessment and in accordance with their advice have relined the car park to provide a footway along its eastern side and erected a large sign stating DANGER CHILDREN.

The Trustees believe that there is nothing they can or should do to reduce the inherent risks of participating in sporting and recreational activities and the Trustees leave it to the user groups to follow best practice within their own activities and obtain their own insurance cover.

J M Pickard  
Honorary Secretary

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

---

**Independent examiner's report to the trustees of Copmanthorpe and District Recreation Centre**

I report to the charity trustees on my examination of the accounts of Copmanthorpe and District Recreation Centre (the Charity) for the year ended 31st March 2023.

**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 carried out under section 145 of the 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 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:

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 to enable a proper understanding of the accounts to be reached.

Hayden Priest  
ICAEW  
UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
York  
North Yorkshire  
YO19 5UW

**25 September 2023**

**COPMANTHORPE AND DISTRICT RECREATION CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Unrestricted Funds	Restricted Funds	TOTAL 2023	Unrestricted Funds	Restricted Funds	TOTAL 2022
Note	£	£	£	£	£	£
<b>Income</b>						
Carnival and other fund raising activities	35,085	-	<b>35,085</b>	-	-	-
User club contributions	5,820	-	<b>5,820</b>	2,007	-	<b>2,007</b>
Sports club rentals	21,480	-	<b>21,480</b>	20,813	-	<b>20,813</b>
Storage rentals	500	-	<b>500</b>	535	-	<b>535</b>
Childcare nursery rentals	5,302	-	<b>5,302</b>	5,391	-	<b>5,391</b>
Donations	6,707	-	<b>6,707</b>	11,415	-	<b>11,415</b>
Grants received	(400)	15,180	<b>14,780</b>	600	20,900	<b>21,500</b>
Covid 19 support	-	-	-	12,000	-	<b>12,000</b>
Investment income	57	-	<b>57</b>	1,449	-	<b>1,449</b>
<b>TOTAL INCOME</b>	<b>74,551</b>	<b>15,180</b>	<b>89,731</b>	<b>54,210</b>	<b>20,900</b>	<b>75,110</b>
<b>Cost of Generating Funds</b>						
Carnival and other fundraising activities	19,522	-	<b>19,522</b>	-	-	-
	<b>19,522</b>	<b>-</b>	<b>19,522</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME AVAILABLE FOR CHARITABLE APPLICATION</b>	<b>55,029</b>	<b>15,180</b>	<b>70,209</b>	<b>54,210</b>	<b>20,900</b>	<b>75,110</b>
<b>Expenditure</b>						
<b>Charitable activities</b>						
Insurance	6,373	-	<b>6,373</b>	5,541	-	<b>5,541</b>
Maintenance and repairs	14,456	5,337	<b>19,793</b>	19,207	-	<b>19,207</b>
Legal and professional	1,190	-	<b>1,190</b>	1,907	-	<b>1,907</b>
Bank charges	77	-	<b>77</b>	100	-	<b>100</b>
Accountancy	1,725	-	<b>1,725</b>	1,605	-	<b>1,605</b>
Depreciation	24,001	-	<b>24,001</b>	25,110	-	<b>25,110</b>
COVID-19 Support	-	-	-	12,000	-	<b>12,000</b>
(Profit)/Loss on disposal of assets	297	-	<b>297</b>	(400)	-	<b>(400)</b>
<b>TOTAL EXPENDITURE</b>	<b>48,119</b>	<b>5,337</b>	<b>53,456</b>	<b>65,070</b>	<b>-</b>	<b>65,070</b>
<b>NET INCOME / (EXPENDITURE)</b>	<b>6,910</b>	<b>9,843</b>	<b>16,753</b>	<b>(10,860)</b>	<b>20,900</b>	<b>10,040</b>
Transfer to unrestricted funds	17,725	(17,725)	-	7,582	(7,582)	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>24,635</b>	<b>(7,882)</b>	<b>16,753</b>	<b>(3,278)</b>	<b>13,318</b>	<b>10,040</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>337,208</b>	<b>60,452</b>	<b>397,660</b>	<b>340,486</b>	<b>47,134</b>	<b>387,620</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>361,843</b>	<b>52,570</b>	<b>414,413</b>	<b>337,208</b>	<b>60,452</b>	<b>397,660</b>

The movements in individual funds are as disclosed in note 6 to the Financial Statements.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		171,104		174,028
<b>CURRENT ASSETS:</b>					
Debtors	3	31,439		32,960	
Deposit accounts		79,397		79,394	
Current accounts		157,953		146,661	
		<u>268,789</u>		<u>259,015</u>	
<b>CURRENT LIABILITIES:</b>					
Creditors, accruals	4	9,230		16,633	
Loan Due less than 1 year	4	2,500		2,500	
		<u>11,730</u>		<u>19,133</u>	
<b>NET CURRENT ASSETS</b>			<b>257,059</b>		<b>239,882</b>
Loan Due after 1 year	4		13,750		16,250
<b>NET ASSETS</b>	5		<b>414,413</b>		<b>397,660</b>
<b>REPRESENTED BY:</b>					
<b>Unrestricted Funds:</b>					
General			123,834		109,699
Designated			238,009		227,509
			<u>361,843</u>		<u>337,208</u>
<b>Restricted Funds</b>			<b>52,570</b>		<b>60,452</b>
<b>Total Funds</b>			<b>414,413</b>		<b>397,660</b>

Approved by the trustees on 27 July 2023

W Marsh  
Treasurer

D R Kershaw  
Chairman

Trustees

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

1. **Accounting Policies**

a) **General Information and Basis of Preparation**

Copmanthorpe and District Recreation Centre is a charitable trust registered with the Charity Commission in England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The charity has taken advantage of the reporting exemptions available to smaller charities.

b) **Income and Expenditure**

Income is recognised when receivable. Income is shown before deduction of related expenditure.

The value of voluntary help received is not included in the accounts, but is described in the trustees' annual report.

All expenditure is included on an accruals basis and allocated to the activity to which it relates.

c) **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.

d) **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 25 years

e) **Stock**

Stocks are valued at the lower of cost and net realisable value.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**f) 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.

**g) 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.

**h) Funds Accounting**

Funds held by the Charity are:

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects by the trustees.

Designated Funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects, transfers being made to the general fund as these projects are undertaken.

Restricted Funds - these are funds to be used for specific purposes as laid down by the donor, transfers being made to the general fund as the restriction is lifted.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. FIXED ASSETS**

	<b>Freehold Interests in Land and Buildings £</b>	<b>Plant and Equipment £</b>	<b>TOTAL £</b>
<b>Cost</b>			
Brought forward	396,780	351,731	748,511
Additions	13,328	8,046	21,374
Disposals	-	(39,602)	(39,602)
	<u>410,108</u>	<u>320,175</u>	<u>730,283</u>
Carried forward	410,108	320,175	730,283
<b>Depreciation</b>			
Brought forward	312,488	261,995	574,483
Charge for the year	8,282	15,719	24,001
On disposals	-	(39,305)	(39,305)
	<u>320,770</u>	<u>238,409</u>	<u>559,179</u>
Carried forward	320,770	238,409	559,179
<b>Net book value at 31st March 2023</b>	<b><u>89,338</u></b>	<b><u>81,766</u></b>	<b><u>171,104</u></b>
<b>Net book value at 31st March 2022</b>	<b><u>84,292</u></b>	<b><u>89,736</u></b>	<b><u>174,028</u></b>

All fixed assets are used for direct charitable purposes.

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. DEBTORS**

	<b>2023</b>	<b>2022</b>
	£	£
VAT	320	-
Prepayments	8,035	7,568
Accrued income	23,084	25,392
	<u>31,439</u>	<u>32,960</u>

**4. CREDITORS**

	<b>2023</b>	<b>2022</b>
	£	£
Creditors and accruals	9,230	16,633
LTA loan	2,500	2,500
	<u>11,730</u>	<u>19,133</u>
LTA loan due after 1 year	<u>13,750</u>	<u>16,250</u>

**5. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Tangible fixed assets	118,534	-	52,570	171,104
Current assets	30,780	238,009	-	268,789
Current liabilities	(11,730)	-	-	(11,730)
Liabilities due after 1 year	(13,750)	-	-	(13,750)
	<u>123,834</u>	<u>238,009</u>	<u>52,570</u>	<u>414,413</u>

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. FUNDS OF THE CHARITY**

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General	109,699	55,029	(48,119)	7,225	123,834
<b>Designated Funds</b>					
General Development Fund	181,009	-	-	7,500	188,509
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	18,500	-	-	2,000	20,500
Car Park Resurfacing Fund	18,000	-	-	1,000	19,000
<b>Restricted Funds</b>					
Development Fund	4,075	-	-	(1,095)	2,980
Playground Improvement Fund	16,468	-	-	(1,695)	14,773
Cricket Equipment Fund	2,500	-	-	(500)	2,000
Table Tennis Table Fund	560	-	-	(280)	280
Cricket Pitch Fund	4,712	-	-	(589)	4,123
Tennis Club	17,990	-	-	(2,570)	15,420
Kubota mower	3,000	-	-	(300)	2,700
Sports Hall Improvement Project	11,147	15,180	(5,337)	(10,696)	10,294
	<u>397,660</u>	<u>70,209</u>	<u>(53,456)</u>	<u>-</u>	<u>414,413</u>

Transfers from restricted funds have been made in accordance with the accounting policy described in Note 1. f) to these accounts.

**7. INCOME FROM SPORTS HALL AND SPORTS CLUB**

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company controlled by Mr D Robson and Mrs V Lawton-Green, who have 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. On 25<sup>th</sup> 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 £22,625 has been recognised as at 31 March 2023 (2022 – £24,312). This will be released over the remainder of the lease.

**8. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023, nor for the year ended 31 March 2022.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**9. RELATED PARTY DISCLOSURES**

Copmanthorpe Sports Club Limited was controlled by trustees of the Charity until 27th January 2022. As Mrs. Lawton and Mr. Robson did not offer themselves for re-election as trustees at the Annual General Meeting held on that date Copmanthorpe Sports Club Limited is no longer controlled by trustees of the Charity.

In accordance with the Charity Commission's advice the Trustees resolved at their meeting subsequent to the Annual General Meeting that the policy of inviting the tenant of the Sports Club to be a trustee of the Charity would be discontinued.

There were no related party transactions for the year ended 31 March 2023.

**10. EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE**

Subsequent to the balance sheet date, the assets and undertaking of the charity were transferred to a Charitable Incorporated Organisation of the same name, with registered number 1201073.

**THE COPMANTHORPE AND DISTRICT RECREATION CENTRE**

England & Wales - Charity number 503007

---

# Accounts

---

REGISTERED CHARITY NUMBER: 503007

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
FOR  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**INDEX**

Page

1 - 9	Trustees' Report
10	Independent Examiners' Report
11	Statement of Financial Activities
12	Balance Sheet
13 - 18	Notes to the Financial Statements

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS:**

**Name:** The Copmanthorpe and District Recreation Centre

**Registration Number:** 503007

**Address:**

The Recreation Centre, Baron's Crescent, Copmanthorpe York YO23 3YR. The Charity maintains no office at this address and correspondence should be sent to the Honorary Secretary at 10 Orchard Garth, Copmanthorpe, York, YO23 3YP.

**Trustees:**

The officers and members of the Committee who held office on the 31st March 2022:

Chairman :	D.R. Kershaw
Vice Chairman	T.B. Duffy appointed by Copmanthorpe Methodist Church
Treasurer :	W. Marsh
Secretary:	J.M. Pickard
Committee members :	R. Hepworth
	A. Murray
	P.D. Northfield
	J. Watson
	Mrs J Wilson
	Mrs. J.M Auton appointed by Copmanthorpe Youth club
	M.D. Brooks appointed by Copmanthorpe Football Club
	S.P. Lockwood appointed by Copmanthorpe Badminton Club
	S. R. Hind appointed by Copmanthorpe Scout Group
	Dr. G. Wedzicha appointed by Copmanthorpe Womens' Institute
	P. Whitfield appointed by Copmanthorpe Parish Council

Alan Murray was co-opted as a member of the Committee on 28<sup>th</sup> October 2021. Mrs. V. Lawton, Miss F.L. Martin and Mr. D.G. Robson did not offer themselves for re-election at the Annual General Meeting of the Charity held on 27th January 2022. D.K Allan died on 21st February 2022 and Mrs. J. Wilson resigned on 26th May 2022. Alan Murray and Richard Hepworth were elected to the Committee at the Annual General Meeting held on 27th January 2022 and John Watson was co-opted as a Committee member on 24th February 2022.

**Chief Executive Officer and senior management:**

The Charity has no employees and the affairs of the Charity are managed by the Officers and Committee.

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ.

HSBC Bank plc 13 Parliament Street, York. Barclays Bank plc Parliament Street York. Shawbrook Bank plc.

**Solicitors:**

Harrowells, Moorgate House, Clifton Moorgate, York YO30 4WY

**Independent Examiners:**

U H Y Calvert Smith LLP, Heritage House, Murton Way, Osbaldwick, York, YO19 5UW.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**OBJECTIVES AND ACTIVITIES**

**OBJECTS:** to create and maintain a centre offering full recreational activities to the general public in Copmanthorpe and District, York, and to encourage the promotion and enjoyment by the public of such facilities.

In fulfilling these objects the Trustees try 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 clubs.

The Charity runs the Copmanthorpe Carnival, which is the Charity's main fund-raising activity and provides the Village with its main community event in which it is hoped that everyone can participate.

The Charity acquired the freehold interest in about six acres of land at Baron's Crescent Copmanthorpe and provided a sports field for football, cricket and informal recreation, 3 tennis courts, one of which is also marked for netball, a bowling green and 2 children's play areas. In addition the Charity has provided a club house, sports hall and changing rooms and various equipment stores.

The Charity previously provided a scout hut, but to enable the Scout Group to raise grants for a new brick building, the Charity leased the site of the new building to the Scout Group for a term of 50 years from 1<sup>st</sup> April 1998.

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 terms of the lease included the requirement to provide the use of the changing rooms to sports clubs free of charge, priority to village sports clubs and residents in using the sports hall and limitation of the charges made to village clubs and residents for its use. There are also provisions allowing the Charity and the sports clubs to use the club room and requiring the tenant to operate the Charity's CCTV system. The lease includes three store rooms at the rear of the Charity's tractor garage alongside the sports hall and authorises the conversion of these rooms into a gymnasium and fitness centre which is a facility the Charity was keen to provide, but would have had difficulty in staffing. So far this conversion has not taken place. Mr. Robson and Mrs. Lawton-Green were duly elected committee members of the Charity, and therefore charity trustees. The Committee believed that it was desirable that the persons operating the Sports Club should be members of the Committee because of the benefits of co-ordinating activities at the Recreation Centre. The Committee acknowledged that this raised the risk of conflicts of interest but believed this had been successfully managed since 2001 when the Club room was first leased and would continue to be so. However, following an application to the Charity Commission to convert the Charity to a charitable incorporated organisation, the Charity Commission halted the application in order to investigate whether it was appropriate for the Charity to use a private limited company to provide some of its charitable activities. The commission also wished to investigate the relationship between the Charity and the company and the appropriateness of Mr. Robson and Mrs. Lawton-Green being trustees of the Charity at the same time as operating a private limited company operating in a close relationship with the Charity and to investigate the conflicts of interest inherent in this relationship. Following its investigation the Charity Commission concluded that it did not have any concerns about the operation of the existing charity, but while stressing that it was a matter for the Trustees to decide the Commission recommended that the easiest way to prevent

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

conflicts of interests arising between the Charity and the limited company was to ensure that the lessees of the Charity's land were not trustees of the Charity. After carefully considering all the advice received from the Charity commission, Mrs. Lawton-Green and Mr. Robson did not offer themselves for re-election as trustees at the Annual General Meeting of the Charity held on 27th January 2022 and the Committee resolved at its subsequent meeting that the policy of inviting the tenant of the sports club to be a trustee of the Charity should be discontinued.

The Charity has leased a piece of ground to Copmanthorpe Childcare who operate a day nursery. Although this is a very valuable facility for the Village, this is not part of the Charity's charitable activities, but is a purely commercial activity providing a regular monthly income to the Charity.

The Charity has erected a sectional concrete garage which is let to Copmanthorpe Guides to provide 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. The sports hall is available for use by individuals and groups and the sports field is available to the public for informal recreation when not in use for club activities. The younger children's play area is open to the public from about 8 a.m. until dusk or 8 p.m. whichever is the earlier. The older children's play equipment is on the open field and available 24 hours per day.

**RESOURCES SPENT ON ACTIVITIES**

The financial statements show that £19,207 was spent on maintenance and repairs. In addition the existing analogue CCTV system based in the Bowling Club pavilion was replaced by a digital one at a cost of £2,595. A new sports hall floor was installed at a cost of £17,061 (including £7,000 grants from the Parish and District Councils and a contribution of £5,000 from the tenant in lieu of remedying the dilapidations to the existing floor) and a scrubber dryer to maintain the floor was purchased for £1,350. £3,700 was spent on purchasing a Kubota zero turn mower for the Tuesday Group of volunteers which is now showing its value. Various items, including a second batting cage, were purchased for use by the Cricket Club and an additional £655 was paid to add a time clock to the recently installed lighting system for the car park and pathways.

**AIMS OF THE CHARITY**

The Charity aims to improve the health and wellbeing of the residents of Copmanthorpe and District by providing the facilities of the Recreation Centre and encouraging their use so that residents lead a more active and therefore healthy life. Encouraging the use of the facilities is primarily left to the sports clubs which the Charity hosts as well as to the tenant of the sports hall. The Charity believes that it can best achieve its aims by ensuring that its facilities are available for use at an affordable price or free of charge, but it also directly encourages use of the facilities by regular articles in the Village Newsletter and by the provision of its website.

The Charity's longer term strategy is to acquire additional land so that all the Village football teams which currently have to rent pitches around the City can play on home ground. This strategy cannot be realised until the City of York Local Plan has been finalised and adopted. The second stage of the public inquiry into the Plan is currently being held.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Volunteers:** The Charity is entirely run by volunteers, although it continues to be difficult to find people who are willing to devote the time necessary to maintain the Recreation Centre's extensive facilities. The Committee has to balance the purchase of machinery which would make this work easier, against the cost of engaging contractors who could carry out the work more quickly, but more expensively, and without making further calls on a limited number of volunteers.

A working party of 4 volunteers has met every Tuesday morning to carry out work such as tree trimming, path laying, grass cutting and other maintenance and improvements. The Charity is grateful to them, to the regular grass cutters and others who help to maintain the Charity's sports field and other facilities. Since the year end an additional volunteer has joined the Tuesday Group and the donation of a 30 inch Atco cylinder mower which was surplus to a resident's requirements has further increased the effectiveness of the Group.

#### **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 continue to reflect the Charity's objects.

The Charity's main activity is to maintain and enhance the Recreation Centre for the benefit of the general public in Copmanthorpe and the surrounding area and to encourage its use by the provision of sporting and recreational activities. The Trustees believe these activities fall within the general guidance on public benefit issued by the Charity Commission.

#### **ACHIEVEMENTS AND PERFORMANCE**

During the year the Recreation Centre was fully re-opened after the Covid restrictions were released. A new sports hall floor was laid. Following a break in at the Mower garage, a new garage door was installed with the cost met by the Charity's insurers. It was then decided to replace the existing CCTV system based in the Bowling club pavilion with a digital system which provides much clearer pictures. After many years of disposing of the contents of the Centre's rubbish bins in the collection bins of the Sports Club and the Childcare Centre, it was agreed to provide a collection bin for the Centre at a quarterly cost of £223. It is hoped that the increased quantity of waste in our litter bins indicates an increased usage of the facilities rather than an increasing messiness of our users. There were several failures of the photovoltaic time switches on the individual flood lights of the new lighting system and to solve this a time switch was installed on the whole system at a cost of £655.

#### **FUNDRAISING ACTIVITIES**

Copmanthorpe Parish Council paid its usual grant of £1,000 towards cutting the grass of the sports field. Because of the risk that Covid would prevent the Carnival from being held, it was decided at an early stage that the Carnival should not be held. The Carnival committee started planning early for the 2022 Carnival and proposed to increase the activities held in Carnival week by the addition of a Jazz evening and a comedy evening to be held in a 200 seat marquee. Grants of £3,500 each were obtained from the Parish and District Councils towards the installation of the new sports hall floor and £1,500 each from the Parish and District councils towards the purchase of the new Kubota mower. In addition a grant of £5,000 was received from the District Council towards playground improvements and safety surfacing.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**ACHIEVEMENT OF OBJECTIVES**

The Recreation Centre was available for use by the residents of Copmanthorpe throughout the year. And all the sports clubs were able to operate during the year in contrast to the restricted opportunities of the previous year caused by Covid lockdowns.

**FINANCIAL REVIEW**

Although there was no Carnival income during the year, the financial statements show a substantial surplus of income over expenditure amounting to £10,040. This is partly because our significant capital expenditure was largely met by grants and contributions from others. The rent from the Sports Club was fully restored during the year though there were no contributions from the sports clubs. The Childcare Nursery remained open throughout the period of Covid and required no assistance with their rent. The Covid support grant of £12,000 was received by the Charity on behalf of the Sports Club and duly paid to it.

**INVESTMENTS**

The Charity has no long term investments. The money it holds is to be spent on its facilities and it is therefore retained in bank accounts which unfortunately will continue to earn little interest until the present government policy of exceptionally low interest rates is brought to an end.

**FINANCIAL RISKS**

The Trustees consider that the main financial risks to which they are exposed are loss of rent in respect of the Sports Club and loss of Carnival income. The Trustees were advised to hold a reserve fund of £10,000 which was suggested at a time when this amount equalled the annual rent received from the Sports Club and when the income from the carnival was much less than it has become in recent years. Since the sum of £10,000 was achieved, the rent from the Sports Club has increased substantially, but the revenue reserve has not been increased because £10,000 is the amount of revenue reserve above which City of York Council will withdraw discretionary rate relief from the Charity. The Trustees have concluded that in view of the other long term reserve funds which the Charity holds for machinery replacement, car park resurfacing and general development, it is not necessary at present to hold a larger revenue reserve. The Trustees are reinforced in that view by the fact that they survived the financial year ending 31st March 2020 despite receiving no rent from the Sports club, no contributions from the user groups and no income from the Carnival. If there were to be another year with no income from the Sports Club, the Carnival or the user groups, the Trustees believe that they could fall back on the machinery replacement and car park resurfacing funds with a view to replenishing these funds once the income streams were restored. For some years now there has been no increase in the contributions required from the user groups and the Trustees anticipate that if there was a prolonged shortfall of income it would be open to them and reasonable to require additional contributions from the sports clubs.

**RESERVES POLICY**

The following policy was adopted by the Trustees:

Reserves: On the advice of the Recreation Centre's accountants a Reserve Fund of £10,000 shall be created to meet any unexpected shortfall in income. This fund shall be created by setting aside £500 in the financial year ending in 2004 and £1,000 in each subsequent financial year, until the balance of the fund is equal to £10,000. If more funds are available in any financial year the £1,000 will be increased to enable the Fund to be established more quickly.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

The full reserve of £10,000 has now been created and in addition, specific funds have been established for machinery replacement, car park resurfacing and future developments. At 31st March 2022 the fund balances were as follows: All funds are designated funds but not restricted funds.

Revenue reserve:	£10,000
Machinery replacement fund:	£18,500
Car park resurfacing fund:	£18,000
Development fund:	£181,009
Total:	£227,509

The machinery replacement fund is a sinking fund, originally intended to replace the tractor in 2015. In 2015 £8,000 was taken from this fund to purchase the John Deere 5 reel mower. The tractor is still in good condition but to replace that and the John Deere mower with new would cost in excess of £40,000. The car park resurfacing fund is intended to contribute £20,000 to car park resurfacing in 2026. The development fund is for the developments indicated in Plans for Future Periods and is targeting a sum of £300,000 which is the last estimate we were given for the cost of an additional 12 acres of land.

On 25th September 2014 it was resolved that no further monies should be transferred to the Revenue Reserve which had then reached its target of £10,000 but that the annual contribution to the Machinery Replacement Fund should be increased to £2,000 and the annual contribution to the Development Fund should be increased to £7,500.

**Principal funding sources:**

The Charity's principal sources of funding during the year were in value order:

Commercial rents  
Grants and donations

**Expenditure:**

The Charity's principal expenditure during the year was in value order:

Maintenance of the sports field and other facilities.  
Insurance in respect of buildings, public and employers' liability and, with the consent of the Charity Commission, trustees' liability. Trustees liability is now covered within the public liability policy.  
Legal fees  
Accountancy, rates, administration and utilities.

**PENSION LIABILITIES AND FINANCIAL INVESTMENTS**

The Charity 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 further improve the sports hall by installing acoustic panels in a scheme advised by consulting acoustic engineers and providing temporary floor protection in the form of two metre square carpet tiles at a total combined cost in the region of £20,000.

In the longer term the Charity 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.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

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. This is dependent upon the adoption of the City of York Local Plan which the Trustees anticipate will designate land for recreational purposes and will also designate housing sites from which the Trustees hope to receive funding both in satisfaction of the developers obligation to provide open space and pursuant to section 106 of the Town and Country Planning Act. The present progress of the plan has been indicated in Aims of the Charity on page 3.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing Constitution:**

The Charity was established on 11th May 1970 and operates under a constitution adopted at a public meeting held on 11th May 1970 and amended at the annual general meeting held on 23rd May 1974. The Trustees instructed solicitors to advise on the conversion of the Charity to a charitable incorporated organisation (CIO). However, the application to register was halted by the Charity Commission to enable them to investigate whether it was appropriate for the Charity to use a private limited company to provide some of its charitable activities. The commission also wished to investigate the relationship between the Charity and the company and the appropriateness of Mr. Robson and Mrs. Lawton-Green being trustees of the Charity at the same time as operating a private limited company operating in a close relationship with the Charity. Following its investigation the Charity Commission concluded that it did not have any concerns about the operation of the existing charity that would provide a legal barrier to the transfer of its operations to a CIO. The Trustees have again instructed their solicitors to submit an application to register a CIO and following registration to transfer the assets, liabilities and undertaking of the existing unincorporated charity to the CIO.

**Organisational structure:**

The Constitution provides that the Charity is managed by a Committee consisting of four officers, nine elected Committee members and thirteen committee members appointed by organisations. The officers are Chairman, Vice Chairman, Treasurer and Secretary. The officers and a maximum of nine committee members are elected at the annual general meeting of the Charity. The organisations specified in the constitution to appoint committee members are:

Copmanthorpe Football Club	Copmanthorpe Parochial Church Council
Copmanthorpe Youth Club	Copmanthorpe Methodist Church
Copmanthorpe Good Companions	Copmanthorpe Women's Institute
Copmanthorpe Scout Group	Copmanthorpe Girl Guides
Copmanthorpe Badminton Club	Copmanthorpe Parent Teachers Association
Copmanthorpe Parish Council	City of York District Council
Askham Bryan Parish Meeting	

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

Not all organisations exercise their power of appointment. When the Constitution was established, part of the Village was in Askham Bryan. Following changes in local authority boundaries, this no longer applies and Askham Bryan no longer makes an appointment. City of York Council used to appoint a District Councillor as a Trustee but current thinking is that this would create a conflict of interest on the Council and the District Council is not currently exercising its power of appointment.

The constitution of the proposed CIO will follow the Foundation Model and on completion of registration of the CIO the trustees will be appointed by a number of village organisations similar but not identical to the list above while the officers and officers and other trustees will be appointed by the then existing trustees.

The Officers and committee are the Charity Trustees. New Trustees are provided with a copy of the constitution, previous annual accounts and the current budget and the minutes of the last meeting, but there is no formal training programme or induction process.

All major decisions are taken at Committee meetings, which are normally held monthly or bi-monthly, as business requires, on the last Thursday of the month. Between committee meetings the Charity is managed by the officers within the previously agreed annual budget. Special committee meetings are convened if there is urgent business which cannot wait until the next meeting.

**Pay and Remuneration:**

The Charity has no paid employees and all work is carried out by volunteers or specialist contractors.

**Related Parties:**

The Charity has no subsidiaries but it has a close relationship with the sports clubs and other user groups which use the facilities at the Recreation Centre. Some of these are entitled to appoint committee members. Essentially these are the clubs and organisations which existed before the Charity was formed. These include the football club and the Scout Group. While there is a procedure to make additions to the list of appointing organisations, this has never been implemented. In practice, all clubs are encouraged to send representatives to committee meetings. The tennis, bowling and cricket clubs are currently represented by elected committee members or members appointed by other organisations.

**RISK ASSESSMENT**

Financial risk has been discussed with our accountants and the risks identified have been loss of income through the business risk of the commercial tenants and loss of buildings or equipment from fire or other catastrophe. These have been addressed by establishing the revenue reserve and maintaining property insurance.

The other main risk identified by the Trustees is third party liability claims arising from the use of the Recreation Centre. This has been addressed through third party liability insurance, employers' liability insurance and Trustees' liability insurance. In addition the Charity employs the Royal Society for the Prevention of Accidents to carry out an annual risk assessment and inspection of the children's playground and all its equipment.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

The Trustees were previously concerned by the danger of children trespassing on the railway line from the Recreation Centre. They were satisfied this risk had been dealt with after Network Rail was persuaded to erect a three metre security fence between the railway line and the Recreation Centre. It subsequently appeared that children were climbing over the Recreation Centre's wire mesh southern boundary fence in the corner by the Railway fence and thence over a lower railway fence onto the rail line. A 2.4 metre palisade security fence was erected by the Recreation Centre to replace the mesh fence and it is believed that this has solved the problem.

Following discussions with RoSPA , a 4 metre high cricket ball stopping net is erected during the summer to prevent the risk of injury to children playing on the Play builder play equipment during cricket matches.

The Trustees are concerned that vehicles parked on the car park are likely to be hit by cricket and footballs from the sports field. They have concluded that all they can do is to erect notices warning visitors of the risk.

In response to concerns expressed about the safety of young children crossing the car park, the Trustees commissioned RoSPA to carry out a risk assessment and in accordance with their advice have relined the car park to provide a footway along its eastern side and erected a large sign stating DANGER CHILDREN.

The Trustees believe that there is nothing they can or should do to reduce the inherent risks of participating in sporting and recreational activities and the Trustees leave it to the user groups to follow best practice within their own activities and obtain their own insurance cover.



J M Pickard  
Honorary Secretary

.....29/09/.....2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

---

**Independent examiner's report to the trustees of Copmanthorpe and District Recreation Centre**

I report to the charity trustees on my examination of the accounts of Copmanthorpe and District Recreation Centre (the Charity) for the year ended 31st March 2022.

**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').

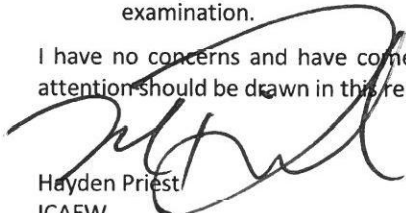
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I 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:

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 to enable a proper understanding of the accounts to be reached.



Hayden Priest  
ICAEW  
UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
York  
North Yorkshire  
YO19 5UW

29/09/2022

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
<b>Income</b>							
Carnival and other fund raising activities		-	-	-	-	-	-
Income from sports hall and sports club	7	22,820	-	22,820	(2,112)	-	(2,112)
Storage rentals		535	-	535	-	-	-
Childcare nursery rentals		5,391	-	5,391	4,704	-	4,704
Recreational and sports activities		-	-	-	-	-	-
Donations		11,415	-	11,415	20,619	-	20,619
Grants received		600	20,900	21,500	-	-	-
Covid 19 support		12,000	-	12,000	31,000	-	31,000
Investment income		1,449	-	1,449	812	-	812
<b>TOTAL INCOME</b>		<b>54,210</b>	<b>20,900</b>	<b>75,110</b>	<b>55,023</b>	<b>-</b>	<b>55,023</b>
<b>Cost of Generating Funds</b>							
Carnival and other fundraising activities		-	-	-	1,227	-	1,227
		-	-	-	1,227	-	1,227
<b>NET INCOME AVAILABLE FOR CHARITABLE APPLICATION</b>		<b>54,210</b>	<b>20,900</b>	<b>75,110</b>	<b>53,796</b>	<b>-</b>	<b>53,796</b>
<b>Expenditure</b>							
<b>Charitable activities</b>							
Insurance		5,541	-	5,541	6,604	-	6,604
Maintenance and repairs		19,207	-	19,207	8,732	-	8,732
Legal and professional		1,907	-	1,907	3,542	-	3,542
Bank charges		100	-	100	69	-	69
Accountancy		1,605	-	1,605	1,530	-	1,530
Depreciation		25,110	-	25,110	23,261	-	23,261
COVID-19 Support		12,000	-	12,000	15,893	-	15,893
(Profit)/Loss on disposal of assets		(400)	-	(400)	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>65,070</b>	<b>-</b>	<b>65,070</b>	<b>59,630</b>	<b>-</b>	<b>59,630</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>(10,860)</b>	<b>20,900</b>	<b>10,040</b>	<b>(5,833)</b>	<b>-</b>	<b>(5,833)</b>
Transfer to unrestricted funds		7,582	(7,582)	-	8,687	(8,687)	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(3,278)</b>	<b>13,318</b>	<b>10,040</b>	<b>2,854</b>	<b>(8,687)</b>	<b>(5,833)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>340,486</b>	<b>47,134</b>	<b>387,620</b>	<b>337,632</b>	<b>55,821</b>	<b>393,453</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>337,208</b>	<b>60,452</b>	<b>397,660</b>	<b>340,486</b>	<b>47,134</b>	<b>387,620</b>

The movements in individual funds are as disclosed in note 6 to the Financial Statements.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		174,028		172,358
<b>CURRENT ASSETS:</b>					
Debtors	3	32,960		34,871	
Deposit accounts		79,394		77,949	
Current accounts		146,661		127,061	
		259,015		239,881	
<b>CURRENT LIABILITIES:</b>					
Creditors, accruals	4	16,633		3,369	
Loan Due less than 1 year	4	2,500		2,500	
		19,133		5,869	
<b>NET CURRENT ASSETS</b>					
			239,882		234,012
Loan Due after 1 year	4		16,250		18,750
<b>NET ASSETS</b>					
	5		397,660		387,620
<b>REPRESENTED BY:</b>					
	6				
<b>Unrestricted Funds:</b>					
General			109,699		123,477
Designated			227,509		217,009
			337,208		340,486
<b>Restricted Funds</b>					
			60,452		47,134
<b>Total Funds</b>					
			397,660		387,620

Approved by the trustees on 29/09/2022

W Marsh

D R Kershaw

Trustees

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**1. Accounting Policies**

**a) General Information and Basis of Preparation**

Copmanthorpe and District Recreation Centre is a charitable trust registered with the Charity Commission in England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The charity has taken advantage of the reporting exemptions available to smaller charities.

**b) Income and Expenditure**

Income is recognised when receivable. Income is shown before deduction of related expenditure.

The value of voluntary help received is not included in the accounts, but is described in the trustees' annual report.

All expenditure is included on an accruals basis and allocated to the activity to which it relates.

**c) 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.

**d) 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 25 years

**e) Stock**

Stocks are valued at the lower of cost and net realisable value.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

f) **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, which is then released to unrestricted funds in line with the depreciation of the asset.

g) **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.

h) **Funds Accounting**

Funds held by the Charity are:

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects by the trustees.

Designated Funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects, transfers being made to the general fund as these projects are undertaken.

Restricted Funds - these are funds to be used for specific purposes as laid down by the donor, transfers being made to the general fund as the restriction is lifted.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. FIXED ASSETS**

	<b>Freehold Interests in Land and Buildings £</b>	<b>Plant and Equipment £</b>	<b>TOTAL £</b>
<b>Cost</b>			
Brought forward	379,719	344,011	723,730
Additions	17,061	9,720	26,781
Disposals	-	(2,000)	(2,000)
	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	396,780	351,731	748,511
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
Brought forward	304,244	247,129	551,373
Charge for the year	8,244	16,866	25,110
On disposals	-	(2,000)	(2,000)
	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	312,488	261,995	574,483
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value at 31st March 2022</b>	<b><u>84,292</u></b>	<b><u>89,736</u></b>	<b><u>174,028</u></b>
<b>Net book value at 31st March 2021</b>	<b><u>75,475</u></b>	<b><u>96,883</u></b>	<b><u>172,358</u></b>

All fixed assets are used for direct charitable purposes.

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. DEBTORS**

	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	-	2,343
Prepayments	7,568	5,449
Accrued income	25,392	27,079
	<u>32,960</u>	<u>34,871</u>

**4. CREDITORS**

	<b>2022</b>	<b>2021</b>
	£	£
Creditors and accruals	16,633	3,369
LTA loan	2,500	2,500
	<u>19,133</u>	<u>5,869</u>
LTA loan due after 1 year	<u>16,250</u>	<u>18,750</u>

**5. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Tangible fixed assets	113,576	-	60,452	174,028
Current assets	31,506	227,509	-	259,015
Current liabilities	(19,133)	-	-	(19,133)
Liabilities due after 1 year	(16,250)	-	-	(16,250)
	<u>109,699</u>	<u>227,509</u>	<u>60,452</u>	<u>397,660</u>

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. FUNDS OF THE CHARITY**

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General	123,477	54,210	(65,070)	(2,918)	109,699
<b>Designated Funds</b>					
General Development Fund	173,509	-	-	7,500	181,009
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	16,500	-	-	2,000	18,500
Car Park Resurfacing Fund	17,000	-	-	1,000	18,000
<b>Restricted Funds</b>					
Development Fund	5,170	-	-	(1,095)	4,075
Playground Improvement Fund	12,263	5,900	-	(1,695)	10,568
Cricket Equipment Fund	3,000	-	-	(500)	2,500
Table Tennis Table Fund	840	-	-	(280)	560
Cricket Pitch Fund	5,301	-	-	(589)	4,712
Tennis Club	20,560	-	-	(2,570)	17,990
Kubota mower	-	3,000	-	-	3,000
Floor	-	12,000	-	(853)	11,147
	<u>387,620</u>	<u>75,110</u>	<u>(65,070)</u>	<u>-</u>	<u>397,660</u>

Grants received for the purchase of tangible assets have been classified as restricted funds. The grants are amortised and transferred to General Funds over the expected useful life of those assets.

**7. INCOME FROM SPORTS HALL AND SPORTS CLUB**

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company controlled by Mr D Robson and Mrs V Lawton-Green, who have 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.

Accrued rental income of £24,312.50 has been recognised as at 31 March 2022 (2021 – 26,000). This will be released over the remainder of the lease to give an annual rental income of £20,813. Rent of £nil has been forgiven this year due to the effect of the COVID-19 lockdown (2021 - £20,813).

**8. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022, nor for the year ended 31 March 2021.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**9. RELATED PARTY DISCLOSURES**

Copmanthorpe Sports Club Limited was controlled by trustees of the Charity until 27th January 2022. That is no longer the case as Mrs. Lawton and Mr. Robson did not offer themselves for re-election as trustees at the Annual General Meeting held on that date.

In accordance with the Charity Commission's advice the Trustees resolved at their meeting subsequent to the Annual General Meeting that the policy of inviting the tenant of the Sports Club to be a trustee of the Charity would be discontinued.

There were no other related party transactions for the year ended 31 March 2022.

**THE COPMANTHORPE AND DISTRICT RECREATION CENTRE**

England & Wales - Charity number 503007

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
FOR  
COPMANTHORPE AND DISTRICT RECREATION CENTRE**

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**INDEX**

Page

1 - 8	Trustees' Report
9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12 - 16	Notes to the Financial Statements

# COPMANTHORPE AND DISTRICT RECREATION CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### REFERENCE AND ADMINISTRATIVE DETAILS:

**Name:** The Copmanthorpe and District Recreation Centre

**Registration Number:** 503007

#### Address:

The Recreation Centre, Baron's Crescent, Copmanthorpe York YO23 3YR. The Charity maintains no office at this address and correspondence should be sent to the Honorary Secretary at 10 Orchard Garth, Copmanthorpe, York, YO23 3YP.

#### Trustees:

The officers and members of the Committee who held office on the 31st March 2021:

Chairman :	D.R. Kershaw
Vice Chairman	T.B. Duffy appointed by Copmanthorpe Methodist Church
Treasurer :	W. Marsh
Secretary:	J.M. Pickard
Committee members :	Mrs. V.Lawton
	Miss F.L. Martin
	P.D. Northfield
	D.G. Robson
	Mrs J Wilson
	D.K. Allan appointed by Copmanthorpe Good Companions
	Mrs. J.M Auton appointed by Copmanthorpe Youth club
	M.D. Brooks appointed by Copmanthorpe Football Club
	S.P. Lockwood appointed by Copmanthorpe Badminton Club
	S. R. Hind appointed by Copmanthorpe Scout Group
	Dr. G. Wedzicha appointed by Copmanthorpe Womens' Institute
	P. Whitfield appointed by Copmanthorpe Parish Council

J.C. Hughes resigned on 25<sup>th</sup> May 2020 because of ill health. The Committee thanks him for his many years of service. Stephen Alford was a Committee member until he sadly died on 24<sup>th</sup> March 2021. Alan Murray was co-opted as a member of the Committee on 28<sup>th</sup> October 2021

#### Chief Executive Officer and senior management:

The Charity has no employees and the affairs of the Charity are managed by the Officers and Committee.

#### Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ.

HSBC Bank plc 13 Parliament Street, York. Barclays Bank plc Parliament Street York. Shawbrook Bank plc.

#### Solicitors:

Harrowells, Moorgate House, Clifton Moorgate, York YO30 4WY

#### Independent Examiners:

U H Y Calvert Smith LLP, Heritage House, Murton Way, Osbaldwick, York, YO19 5UW.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

---

#### **OBJECTIVES AND ACTIVITIES**

**OBJECTS:** to create and maintain a centre offering full recreational activities to the general public in Copmanthorpe and District, York, and to encourage the promotion and enjoyment by the public of such facilities.

In fulfilling these objects the Trustees try 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 clubs.

The Charity runs the Copmanthorpe Carnival, which is the Charity's main fund raising activity and provides the Village with its main community event in which it is hoped that everyone can participate.

The Charity acquired the freehold interest in about six acres of land at Baron's Crescent Copmanthorpe and provided a sports field for football, cricket and informal recreation, 3 tennis courts, one of which is also marked for netball, a bowling green and 2 children's play areas. In addition the Charity has provided a club house, sports hall and changing rooms and various equipment stores.

The Charity previously provided a scout hut, but to enable the Scout Group to raise grants for a new brick building, the Charity leased the site of the new building to the Scout Group for a term of 50 years from 1<sup>st</sup> April 1998.

On 8<sup>th</sup> December 2016 the Charity granted a lease of its Club room, Sports Hall and Changing rooms for 20 years from 8<sup>th</sup> 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 terms of the lease included the requirement to provide the use of the changing rooms to sports clubs free of charge, priority to village sports clubs and residents in using the sports hall and limitation of the charges made to village clubs and residents for its use. There are also provisions allowing the Charity and the sports clubs to use the club room and requiring the tenant to operate the Charity's CCTV system. The lease includes three store rooms at the rear of the Charity's tractor garage alongside the sports hall and authorises the conversion of these rooms into a gymnasium and fitness centre which is a facility the Charity was keen to provide, but would have had difficulty in staffing. So far this conversion has not taken place. Mr. Robson and Mrs. Lawton-Green are duly elected committee members of the Charity, and therefore charity trustees. The Committee believes that it is desirable that the persons operating the Sports Club should be members of the Committee because of the benefits of co-ordinating activities at the Recreation Centre. The Committee acknowledges that this raises the risk of conflicts of interest but believes this has been successfully managed since 2001 when the Club room was first leased and will continue to be so. However, as a result of queries raised by the Charity Commission the Committee is currently waiting for advice from the Charity Commission as to whether it is appropriate for Mr. Robson and Mrs. Lawton-Green to continue as trustees.

The Charity has leased a piece of ground to Copmanthorpe Childcare who operate a day nursery. Although this is a very valuable facility for the Village, this is not part of the Charity's charitable activities, but is a purely commercial activity providing a regular monthly income to the Charity.

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

# **COPMANTHORPE AND DISTRICT RECREATION CENTRE**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

---

The facilities of the Recreation Centre are primarily used by sports clubs, either pre-existing or promoted by the Charity. The sports hall is available for use by individuals and groups and the sports field is available to the public for informal recreation when not in use for club activities. The younger children's play area is open to the public from about 8 a.m. until dusk or 8 p.m. whichever is the earlier. The older children's play equipment is on the open field and available 24 hours per day.

#### **RESOURCES SPENT ON ACTIVITIES**

During the year the Charity has been impacted by the Covid Coronavirus pandemic. For much of the year sports teams were unable to operate but the sports field was used by residents of Copmanthorpe to take exercise, usually consisting of walking or running round the field. Less needed to be spent on maintenance of the sports field as a result. A new digital CCTV system was installed with more cameras at a cost of £8,000 which has produced much clearer pictures than the former analogue system.

#### **AIMS OF THE CHARITY**

The Charity aims to improve the health and wellbeing of the residents of Copmanthorpe and District by providing the facilities of the Recreation Centre and encouraging their use so that residents lead a more active and therefore healthy life. Encouraging the use of the facilities is primarily left to the sports clubs which the Charity hosts as well as to the tenant of the sports hall. The Charity believes that it can best achieve its aims by ensuring that its facilities are available for use at an affordable price or free of charge, but it also directly encourages use of the facilities by regular articles in the Village Newsletter and by the provision of its website.

The attempt to improve the sports field drainage appears to have been successful in that the condition of the turf appears much improved. However, because the covid pandemic largely prevented the cricket and football seasons from being held, the field has not had as much use as normal and it remains to be seen how effective the work carried out has been.

The Charity's longer term strategy is to acquire additional land so that all the Village football teams which currently have to rent pitches around the City can play on home ground. This strategy cannot be realised until the City of York Local Plan has been finalised and adopted. The first stage of the public inquiry into the Plan has been held and the inspector's report on that has been received. The City Council is still embroiled in providing further documentation and information required by the Inspector before the inquiry can proceed to its conclusion.

**Volunteers:** The Charity is entirely run by volunteers, although it continues to be difficult to find people who are willing to devote the time necessary to maintain the Recreation Centre's extensive facilities. The Committee has to balance the purchase of machinery which would make this work easier, against the cost of engaging contractors who could carry out the work more quickly, but more expensively, and without making further calls on a limited number of volunteers.

A working party of 4 volunteers meets every Tuesday morning and carries out work such as tree trimming, path laying, grass cutting and other maintenance and improvements although this activity had to be suspended for a time following the Government restrictions in response to the Covid19 pandemic. The Charity is grateful to them, to the regular grass cutters and others who help to maintain the Charity's sports field and other facilities. Since the year end the Charity has raised funds to purchase a new Kubota 42 inch rotary mower to assist the working party with their activities.

# **COPMANTHORPE AND DISTRICT RECREATION CENTRE**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

---

#### **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 continue to reflect the Charity's objects.

The Charity's main activity is to maintain and enhance the Recreation Centre for the benefit of the general public in Copmanthorpe and the surrounding area and to encourage its use by the provision of sporting and recreational activities. The Trustees believe these activities fall within the general guidance on public benefit issued by the Charity Commission.

During the year these activities were curtailed by the Covid pandemic. The Carnival was cancelled which reduced the Charity's net income by approximately £10,000. The CCTV system was replaced as mentioned above, but otherwise the Committee concentrated on preserving the Charity's assets and looking after the centre ready for when activities were able to resume as the virulence of the pandemic was reduced.

#### **ACHIEVEMENTS AND PERFORMANCE**

Faced with the unprecedented covid pandemic the Committee took the view that it should concentrate on maintaining the Centre so that it would be available for use once the pandemic was over. Expenditure on the sports field was reduced and though the main CCTV system was replaced, no other capital expenditure was undertaken. To protect the user groups their subscriptions for the year were released. The Committee resolved to consider applications for rent free periods from its commercial tenants and having originally agreed to release the tenant of the Sports club from rent until October, subsequently extended this rent free period until the end of the year. Thanks to the Government's covid support grants the Charity limited its shortfall of income for the financial year to £5,833 and was able to resume its full operations in the following year.

#### **FUNDRAISING ACTIVITIES**

Copmanthorpe Parish Council paid its usual grant of £1,000 towards cutting the grass on the sports field. There was no Carnival during the year because of the restrictions imposed to suppress the Covid pandemic. Government covid support grants for hospitality and leisure businesses were received totalling £31,000. A grant of £484.18 was received from the Co-operative Community Fund.

#### **ACHIEVEMENT OF OBJECTIVES**

The Recreation Centre was available for use by the residents of Copmanthorpe throughout the year. Although the sports clubs were unable to function for much of the year the sports field was used for informal recreation by those taking permitted exercise and we were pleased to note that many people who did not normally use the centre made full use of the sports field for this purpose.

#### **FINANCIAL REVIEW**

The Trustees expected that with no rent from the sports club and no Carnival the income and expenditure account would show a significant shortfall of income. However, thanks to the Government's Covid hospitality and leisure grants, and the reduced expenditure undertaken through the year, the financial statements show that the shortfall of income was limited to £5,833 and in view of the Charity's substantial reserves the Trustees are satisfied that the Charity's finances are healthy. The Committee decided that the rent free period for the sports club would not be extended beyond its expiry date of 31<sup>st</sup> March 2021 and that the user group subscriptions for the financial year from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022 would resume at half the normal rate. Although no Carnival would be held during that financial year it was thought that so long as expenditure was kept under control and no significant capital projects were undertaken without obtaining grants to cover the greater part of the cost, the finances for that year should show a surplus of income over expenditure.

# COPMANTHORPE AND DISTRICT RECREATION CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### INVESTMENTS

The Charity has no long term investments. The money it holds is to be spent on its facilities and it is therefore retained in bank accounts which unfortunately will continue to earn little interest until the present government policy of exceptionally low interest rates is brought to an end.

#### FINANCIAL RISKS

The Trustees consider that the main financial risks to which they are exposed are loss of rent in respect of the Sports Club and loss of Carnival income. The Trustees were advised by their accountant to hold a reserve fund of £10,000 which was suggested at a time when this amount equalled the annual rent received from the Sports Club and when the income from the carnival was much less than it has become in recent years. Since the sum of £10,000 was achieved, the rent from the Sports Club has increased substantially, but the revenue reserve has not been increased because £10,000 is the amount of revenue reserve above which City of York Council will withdraw discretionary rate relief from the Charity. The Trustees have concluded that in view of the other long term reserve funds which the Charity holds for machinery replacement, car park resurfacing and general development, it is not necessary at present to hold a larger revenue reserve. The Trustees are reinforced in that view by the fact that they survived the financial year ending 31<sup>st</sup> March 2018 despite receiving no rent from the Sports Club and they have survived the financial year ending 31<sup>st</sup> March 2021 despite receiving no rent from the Sports club, no contributions from the user groups and no income from the Carnival.. If there were to be another year with no income from the Sports Club, the Carnival or the user groups the Trustees believe that they could fall back on the machinery replacement and car park resurfacing funds with a view to replenishing these funds once the income streams were restored. For some years now there has been no increase in the contributions required from the user groups and the Trustees anticipate that if there was a prolonged shortfall of income it would be open to them and reasonable to require additional contributions from the sports clubs.

#### RESERVES POLICY

The following policy was adopted by the Trustees:

Reserves: On the advice of the Recreation Centre's accountants a Reserve Fund of £10,000 shall be created to meet any unexpected shortfall in income. This fund shall be created by setting aside £500 in the financial year ending in 2004 and £1,000 in each subsequent financial year, until the balance of the fund is equal to £10,000. If more funds are available in any financial year the £1,000 will be increased to enable the Fund to be established more quickly.

The full reserve of £10,000 has now been created and in addition, specific funds have been established for machinery replacement, car park resurfacing and future developments. At 31<sup>st</sup> March 2021 the fund balances were as follows: All funds are designated funds but not restricted funds.

Revenue reserve:	£10,000
Machinery replacement fund:	£16,500
Car park resurfacing fund:	£17,000
Development fund:	£173,509
Total:	£217,009

The machinery replacement fund is a sinking fund, originally intended to replace the tractor in 2015. In 2015 £8,000 was taken from this fund to purchase the John Deere 5 reel mower. The tractor is still in good condition but to replace that and the John Deere mower with new would cost in excess of £40,000. The car park resurfacing fund is intended to contribute £20,000 to car park resurfacing in 2026. The development fund is for the developments indicated in Plans for Future Periods and is targeting a sum of £300,000 which is the last estimate we were given for the cost of an additional 12 acres of land.

## COPMANTHORPE AND DISTRICT RECREATION CENTRE

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2021

---

On 25th September 2014 it was resolved that no further monies should be transferred to the Revenue Reserve which had then reached its target of £10,000 but that the annual contribution to the Machinery Replacement Fund should be increased to £2,000 and the annual contribution to the Development Fund should be increased to £7,500.

#### **Principal funding sources:**

The Charity's principal source of funding during the year was:

Grants and donations

#### **Expenditure:**

The Charity's principal expenditure during the year was in value order:

Maintenance of the sports field and other facilities.

Insurance in respect of buildings, public and employers' liability and, with the consent of the Charity Commission, trustees' liability. Trustees liability is now covered within the public liability policy.

Accountancy, rates, administration and utilities.

In addition, £8,000 was spent on replacing the main CCTV system but this was treated as capital expenditure.

#### **PENSION LIABILITIES AND FINANCIAL INVESTMENTS**

The Charity 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 replace the sports hall floor at a cost of £17,061 and purchase a Kubota 42 inch mower at a cost of £3,700. After the year end grants of £3,500 each were offered by the Parish and District Councils towards the cost of the new floor. £5,000 will be paid by the tenant in lieu of it carrying out its repairing obligation to the floor and the balance will be met from the Charity's own funds.

Two further grants of £1,500 each were offered by the Parish and District Councils towards the purchase of the mower and the balance will be met from the Charity's own funds.

In the longer term the Charity 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. This is dependent upon the adoption of the City of York Local Plan which the Trustees anticipate will designate land for recreational purposes and will also designate housing sites from which the Trustees hope to receive funding both in satisfaction of the developers obligation to provide open space and pursuant to section 106 of the Town and Country Planning Act. The present progress of the plan has been indicated in Aims of the Charity on page 4.

# COPMANTHORPE AND DISTRICT RECREATION CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### STRUCTURE GOVERNANCE AND MANAGEMENT

##### **Governing Constitution:**

The Charity was established on 11th May 1970 and operates under a constitution adopted at a public meeting held on 11th May 1970 and amended at the annual general meeting held on 23rd May 1974. The Committee has instructed solicitors to advise on the conversion of the Charity to a charitable incorporated organisation and it is hoped this can be achieved during the next financial year. However, this conversion is currently on hold pending advice from the Charity Commission on the current organisation of the Charity

##### **Organisational structure:**

The Constitution provides that the Charity is managed by a Committee consisting of four officers, nine elected Committee members and thirteen committee members appointed by organisations. The officers are Chairman, Vice Chairman, Treasurer and Secretary. The officers and a maximum of nine committee members are elected at the annual general meeting of the Charity. The organisations specified in the constitution to appoint committee members are:

Copmanthorpe Football Club	Copmanthorpe Parochial Church Council
Copmanthorpe Youth Club	Copmanthorpe Methodist Church
Copmanthorpe Good Companions	Copmanthorpe Women's Institute
Copmanthorpe Scout Group	Copmanthorpe Girl Guides
Copmanthorpe Badminton Club	Copmanthorpe Parent Teachers Association
Copmanthorpe Parish Council	City of York District Council
Askham Bryan Parish Meeting	

Not all organisations exercise their power of appointment. When the Constitution was established, part of the Village was in Askham Bryan. Following changes in local authority boundaries, this no longer applies and Askham Bryan no longer makes an appointment. City of York Council used to appoint a District Councillor as a Trustee but current thinking is that this would create a conflict of interest on the Council and the District Council is not currently exercising its power of appointment.

The Officers and committee are the Charity Trustees. New Trustees are provided with a copy of the constitution, previous annual accounts and the current budget and the minutes of the last meeting, but there is no formal training programme or induction process.

All major decisions are taken at Committee meetings, which are normally held monthly or bi-monthly, as business requires, on the last Thursday of the month. Between committee meetings the Charity is managed by the officers within the previously agreed annual budget. Special committee meetings are convened if there is urgent business which cannot wait until the next meeting.

##### **Pay and Remuneration:**

The Charity has no paid employees and all work is carried out by volunteers or specialist contractors.

##### **Related Parties:**

The Charity has no subsidiaries but it has a close relationship with the sports clubs and other user groups which use the facilities at the Recreation Centre. Some of these are entitled to appoint committee members. Essentially these are the clubs and organisations which existed before the Charity was formed. These include the football club and the Scout Group. While there is a procedure to make additions to the list of appointing organisations, this has never been implemented. In practice, all clubs are encouraged to send representatives to committee meetings. The tennis, bowling and cricket clubs are currently represented by elected committee members or members appointed by other organisations.

## **COPMANTHORPE AND DISTRICT RECREATION CENTRE**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

---

#### **RISK ASSESSMENT**

Financial risk has been discussed with our accountants and the risks identified have been loss of income through the business risk of the commercial tenants and loss of buildings or equipment from fire or other catastrophe. These have been addressed by establishing the revenue reserve and maintaining property insurance.

The other main risk identified by the Trustees is third party liability claims arising from the use of the Recreation Centre. This has been addressed through third party liability insurance, employers' liability insurance and Trustees' liability insurance. In addition the Charity employs the Royal Society for the Prevention of Accidents to carry out an annual risk assessment and inspection of the children's playground and all its equipment. The Trustees were previously concerned by the danger of children trespassing on the railway line from the Recreation Centre. They were satisfied this risk had been dealt with after Network Rail was persuaded to erect a three metre security fence between the railway line and the Recreation Centre. It subsequently appeared that children were climbing over the Recreation Centre's wire mesh southern boundary fence in the corner by the Railway fence and thence over a lower railway fence onto the rail line. A 2.4 metre palisade security fence was erected by the Recreation Centre to replace the mesh fence and it is believed that this has solved the problem. Following discussions with RoSPA, a 4 metre high cricket ball stopping net is erected during the summer to prevent the risk of injury to children playing on the Play builder play equipment during cricket matches.

The Trustees are concerned that vehicles parked on the car park are likely to be hit by cricket and footballs from the sports field. They have concluded that all they can do is to erect notices warning visitors of the risk. In response to concerns expressed about the safety of young children crossing the car park, the Trustees commissioned RoSPA to carry out a risk assessment and in accordance with their advice have relined the car park to provide a footway along its eastern side and erected a large sign stating DANGER CHILDREN.

The Trustees believe that there is nothing they can or should do to reduce the inherent risks of participating in sporting and recreational activities and the Trustees leave it to the user groups to follow best practice within their own activities and obtain their own insurance cover.

#### **Covid – 19**

The Trustees waived the subscriptions from the sports clubs and user associations in 2020/21 at a cost of £5,000 and waived contributions due from the Sports Hall between February and October 2020 at a cost of £20,000. This was extended until 31<sup>st</sup> March 2021 but the Trustees have resolved that there will be no further extension after that date. A covid support grant of £25,000 was received from the Council in respect of the rateable premises with a further top up of £6,000. Based on advice from the Police and the local authority all parts of the recreation centre were closed during the first lockdown, but residents were encouraged to use the sports field for permitted exercise. During subsequent lockdowns the children's play park was not locked and remained open for use with advice on social distancing etc given by posters provided by the District Council. It can be seen from the financial statements that the Trustees confidence that the Charity held sufficient reserves to weather the crisis was well founded and that in the event, it was not necessary to call on those reserves.

J M Pickard

19<sup>th</sup> November 2021

# INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF COPMANTHORPE AND DISTRICT RECREATION CENTRE

---

## Independent examiner's report to the trustees of Copmanthorpe and District Recreation Centre

I report to the charity trustees on my examination of the accounts of Copmanthorpe and District Recreation Centre (the Charity) for the year ended 31st March 2021.

### 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 carried out under section 145 of the 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 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:

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Nevil Pearce  
ICAEW  
UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
York  
North Yorkshire  
YO19 5UW



1<sup>st</sup> December 2021

## COPMANTHORPE AND DISTRICT RECREATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<b>Income</b>							
Carnival and other fund raising activities		-	-	-	18,966		18,966
Income from sports hall and sports club	7	(2,112)		(2,112)	17,063		17,063
Storage rentals		-		-	500		500
Childcare nursery rentals		4,704		4,704	4,656		4,656
Recreational and sports activities		-		-	4,974		4,974
Donations		20,619	-	20,619	2,089	32,590	34,679
COVID-19 Support		31,000		31,000	-	-	-
Investment income		812		812	996		996
<b>TOTAL INCOME</b>		<b>55,023</b>	<b>-</b>	<b>55,023</b>	<b>49,244</b>	<b>32,590</b>	<b>81,834</b>
<b>Cost of Generating Funds</b>							
Carnival and other fundraising activities		1,227		1,227	9,432	-	9,432
		1,227	-	1,227	9,432	-	9,432
<b>NET INCOME AVAILABLE FOR CHARITABLE APPLICATION</b>		<b>53,796</b>	<b>-</b>	<b>53,796</b>	<b>39,812</b>	<b>32,590</b>	<b>72,402</b>
<b>Expenditure</b>							
<b>Charitable activities</b>							
Insurance		6,604		6,604	4,890		4,890
Maintenance and repairs		8,732	-	8,732	9,686	1,000	10,686
Legal and professional		3,542		3,542	250		250
Bank charges		69		69	65		65
Accountancy		1,530		1,530	1,485		1,485
Depreciation		23,261		23,261	25,458		25,458
COVID-19 Support		15,893		15,893			
(Profit)/Loss on disposal of assets		-		-	-		-
<b>TOTAL EXPENDITURE</b>		<b>59,630</b>	<b>-</b>	<b>59,630</b>	<b>41,834</b>	<b>1,000</b>	<b>42,834</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>(5,833)</b>	<b>-</b>	<b>(5,833)</b>	<b>(2,022)</b>	<b>31,590</b>	<b>29,568</b>
Transfer to unrestricted funds		8,687	(8,687)	-	10,840	(10,840)	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>2,854</b>	<b>(8,687)</b>	<b>(5,833)</b>	<b>8,818</b>	<b>20,750</b>	<b>29,568</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>337,632</b>	<b>55,821</b>	<b>393,453</b>	<b>328,814</b>	<b>35,071</b>	<b>363,885</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>340,486</b>	<b>47,134</b>	<b>387,620</b>	<b>337,632</b>	<b>55,821</b>	<b>393,453</b>

The movements in individual funds are as disclosed in note 6 to the Financial Statements.

**COPMANTHORPE AND DISTRICT RECREATION CENTRE**

**BALANCE SHEET  
AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		172,358		174,744
<b>CURRENT ASSETS:</b>					
Debtors	3	34,871		37,559	
Deposit accounts		77,949		77,944	
Current accounts		127,061		129,736	
		239,881		245,239	
<b>CURRENT LIABILITIES:</b>					
Creditors, accruals	4	3,369		2,780	
Loan Due less than 1 year	4	2,500		2,500	
		5,869		5,280	
<b>NET CURRENT ASSETS</b>					
			234,012		239,959
Loan Due after 1 year	4		18,750		21,250
<b>NET ASSETS</b>					
	5		387,620		393,453
<b>REPRESENTED BY:</b>					
<b>Unrestricted Funds:</b>					
General			123,477		141,623
Designated			217,009		196,009
			340,486		337,632
<b>Restricted Funds</b>			47,134		55,821
<b>Total Funds</b>			387,620		393,453

Approved by the trustees on

W Marsh

D R Kershaw

Trustees

# COPMANTHORPE AND DISTRICT RECREATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1. Accounting Policies

##### a) General Information and Basis of Preparation

Copmanthorpe and District Recreation Centre is a charitable trust registered with the Charity Commission in England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015. The charity has taken advantage of the reporting exemptions available to smaller charities.

##### b) Income and Expenditure

Income is recognised when receivable. Income is shown before deduction of related expenditure.

The value of voluntary help received is not included in the accounts, but is described in the trustees' annual report.

All expenditure is included on an accruals basis and allocated to the activity to which it relates.

##### c) 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.

##### d) 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 25 years

##### e) Stock

Stocks are valued at the lower of cost and net realisable value.

## COPMANTHORPE AND DISTRICT RECREATION CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2021

---

f) **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, which is then released to unrestricted funds in line with the depreciation of the asset.

g) **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.

h) **Funds Accounting**

Funds held by the Charity are:

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects by the trustees.

Designated Funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects, transfers being made to the general fund as these projects are undertaken.

Restricted Funds - these are funds to be used for specific purposes as laid down by the donor, transfers being made to the general fund as the restriction is lifted.

## COPMANTHORPE AND DISTRICT RECREATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2021

## 2. FIXED ASSETS

	<b>Freehold Interests in Land and Buildings</b>	<b>Plant and Equipment</b>	<b>TOTAL</b>
	£	£	£
<b>Cost</b>			
Brought forward	379,720	323,136	702,856
Additions	-	20,875	20,875
Disposals	-	-	-
	<u>379,720</u>	<u>344,011</u>	<u>723,731</u>
Carried forward	379,720	344,011	723,731
	<u>379,720</u>	<u>344,011</u>	<u>723,731</u>
<b>Depreciation</b>			
Brought forward	296,853	231,259	528,112
Charge for the year	7,391	15,870	23,261
On disposals	-	-	-
	<u>296,853</u>	<u>231,259</u>	<u>528,112</u>
Carried forward	304,244	247,129	551,373
	<u>304,244</u>	<u>247,129</u>	<u>551,373</u>
<b>Net book value at 31st March 2021</b>	<b><u>75,475</u></b>	<b><u>96,883</u></b>	<b><u>172,358</u></b>
<b>Net book value at 31st March 2020</b>	<b><u>82,866</u></b>	<b><u>91,878</u></b>	<b><u>174,744</u></b>

All fixed assets are used for direct charitable purposes.

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

## COPMANTHORPE AND DISTRICT RECREATION CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2021

#### 3. DEBTORS

	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	2,343	1,642
Prepayments	5,449	7,962
Accrued income	27,079	27,955
	<u>34,871</u>	<u>37,559</u>

#### 4. CREDITORS

	<b>2021</b>	<b>2020</b>
	£	£
Creditors and accruals	3,369	2,780
LTA loan	2,500	2,500
	<u>5,869</u>	<u>5,280</u>
LTA loan due after 1 year	<u>18,750</u>	<u>21,250</u>

#### 5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Tangible fixed assets	125,224	-	47,134	172,358
Current assets	22,872	217,009	-	239,881
Current liabilities	(5,869)	-	-	(5,869)
Liabilities due after 1 year	(18,750)	-	-	(18,750)
	<u>133,977</u>	<u>217,009</u>	<u>47,134</u>	<u>387,620</u>

## COPMANTHORPE AND DISTRICT RECREATION CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2021

#### 6. FUNDS OF THE CHARITY

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2021
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General	141,623	53,796	(59,630)	(12,313)	123,477
<b>Designated Funds</b>					
General Development Fund	158,509	-	-	15,000	173,509
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	12,500	-	-	4,000	16,500
Car Park Resurfacing Fund	15,000	-	-	2,000	17,000
<b>Restricted Funds</b>					
Development Fund	8,223	-	-	(3,053)	5,170
Playground Improvement Fund	13,958	-	-	(1,695)	12,263
Cricket Equipment Fund	3,500	-	-	(500)	3,000
Table Tennis Table Fund	1,120	-	-	(280)	840
Cricket Pitch Fund	5,890	-	-	(589)	5,301
Tennis Club	23,130	-	-	(2,570)	20,560
	<u>393,453</u>	<u>53,796</u>	<u>(59,630)</u>	<u>-</u>	<u>387,620</u>

Grants received for the purchase of tangible assets have been classified as restricted funds. The grants are amortised and transferred to General Funds over the expected useful life of those assets.

#### 7. INCOME FROM SPORTS HALL AND SPORTS CLUB

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company controlled by Mr D Robson and Mrs V Lawton-Green, who have 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.

Accrued rental income of £26,000 has been recognised as at 31 March 2021 (2020 – 27,688). This will be released over the remainder of the lease to give an annual rental income of £20,813. Rent of £20,813 has been forgiven this year due to the effect of the COVID-19 lockdown (2020 £3,750).

#### 8. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021, nor for the year ended 31 March 2020.

#### 9. RELATED PARTY DISCLOSURES

As noted above, and discussed in the Trustees' Report, Copmanthorpe Sports Club Ltd is controlled by trustees of the charity.

There were no other related party transactions for the year ended 31 March 2021.