

**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 25th 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 24th March 2021. Alan Murray was co-opted as a member of the Committee on 28th 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 1st 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 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 31st March 2021 and that the user group subscriptions for the financial year from 1st April 2021 to 31st 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 31st March 2018 despite receiving no rent from the Sports Club and they have survived the financial year ending 31st 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 31st 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 31st 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

19th 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



1st 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 £
Income							
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
TOTAL INCOME		55,023	-	55,023	49,244	32,590	81,834
Cost of Generating Funds							
Carnival and other fundraising activities		1,227		1,227	9,432	-	9,432
		1,227	-	1,227	9,432	-	9,432
NET INCOME AVAILABLE FOR CHARITABLE APPLICATION		53,796	-	53,796	39,812	32,590	72,402
Expenditure							
Charitable activities							
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		-		-	-		-
TOTAL EXPENDITURE		59,630	-	59,630	41,834	1,000	42,834
NET INCOME / (EXPENDITURE)		(5,833)	-	(5,833)	(2,022)	31,590	29,568
Transfer to unrestricted funds		8,687	(8,687)	-	10,840	(10,840)	-
NET MOVEMENT IN FUNDS FOR THE YEAR		2,854	(8,687)	(5,833)	8,818	20,750	29,568
TOTAL FUNDS BROUGHT FORWARD		337,632	55,821	393,453	328,814	35,071	363,885
TOTAL FUNDS CARRIED FORWARD		340,486	47,134	387,620	337,632	55,821	393,453

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

	Freehold Interests in Land and Buildings £	Plant and Equipment £	TOTAL £
Cost			
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>
Depreciation			
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>
Net book value at 31st March 2021	<u>75,475</u>	<u>96,883</u>	<u>172,358</u>
Net book value at 31st March 2020	<u>82,866</u>	<u>91,878</u>	<u>174,744</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 2021

3. DEBTORS

	2021	2020
	£	£
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

	2021	2020
	£	£
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

	General Funds	Designated Funds	Restricted Funds	Total Funds
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
	£	£	£	£	£
Unrestricted Funds					
General	141,623	53,796	(59,630)	(12,313)	123,477
Designated Funds					
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
Restricted Funds					
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.