

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  
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FOR THE YEAR ENDED 31 MARCH 2022**

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

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**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.

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**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  
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FOR THE YEAR ENDED 31 MARCH 2022**

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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**

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**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.

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**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.



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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.



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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  |  |

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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  
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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**

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**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<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2021<br>£ |
|--|------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| <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        |                |
|                             |      | <u>259,015</u> |                | <u>239,881</u> |                |
| <b>CURRENT LIABILITIES:</b> |      |                |                |                |                |
| Creditors, accruals         | 4    | 16,633         |                | 3,369          |                |
| Loan Due less than 1 year   | 4    | 2,500          |                | 2,500          |                |
|                             |      | <u>19,133</u>  |                | <u>5,869</u>   |                |
| <b>NET CURRENT ASSETS</b>   |      |                | 239,882        |                | 234,012        |
| Loan Due after 1 year       | 4    |                | 16,250         |                | 18,750         |
| <b>NET ASSETS</b>           | 5    |                | <u>397,660</u> |                | <u>387,620</u> |
| <b>REPRESENTED BY:</b>      | 6    |                |                |                |                |
| <b>Unrestricted Funds:</b>  |      |                |                |                |                |
| General                     |      |                | 109,699        |                | 123,477        |
| Designated                  |      |                | 227,509        |                | 217,009        |
|                             |      |                | <u>337,208</u> |                | <u>340,486</u> |
| <b>Restricted Funds</b>     |      |                | 60,452         |                | 47,134         |
| <b>Total Funds</b>          |      |                | <u>397,660</u> |                | <u>387,620</u> |

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**

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**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**

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**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<br/>Interests<br/>in Land and<br/>Buildings<br/>£</b> | <b>Plant and<br/>Equipment<br/>£</b> | <b>TOTAL<br/>£</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<br>1 April<br>2021 | Incoming<br>resources | Resources<br>expended | Transfers<br>between<br>Funds | Balance at<br>31 March<br>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**

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**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.