

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

UHY Calvert Smith
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Murton Way
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YO19 5UW

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

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

REFERENCE AND ADMINISTRATIVE DETAILS:

Name: The Copmanthorpe and District Recreation Centre

Registration Number: 503007

Address:

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

Trustees:

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

Chairman: D.R. Kershaw

Vice Chairman P D Northfield

Treasurer: W. Marsh

Secretary: J.M. Pickard

Committee members: R. Hepworth

A. Murray

J. Watson

Mrs. J.M Auton appointed by Copmanthorpe Youth club

M.D. Brooks appointed by Copmanthorpe Football Club

S.P. Lockwood appointed by Copmanthorpe Badminton Club

S. R. Hind appointed by Copmanthorpe Scout Group

Dr. G. Wedzicha appointed by Copmanthorpe Womens' Institute

P. Whitfield appointed by Copmanthorpe Parish Council

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

Chief Executive Officer and senior management:

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

Bankers:

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

HSBC Bank plc 13 Parliament Street, York.

Barclays Bank plc Parliament Street York.

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

Solicitors:

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

Independent Examiners:

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

COPMANTHORPE AND DISTRICT RECREATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

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

In fulfilling these objects the Trustees try to provide sporting and recreational activities for the Village and surrounding area, primarily by providing facilities, but also by encouraging the formation and development of sports clubs and by encouraging use of the facilities for informal recreation when they are not being used by clubs.

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

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

The Charity previously provided a scout hut, but to enable the Scout Group to raise grants for a new brick building, the Charity leased the site of the new building to the Scout Group for a term of 50 years from 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 were duly elected committee members of the Charity, and therefore charity trustees. The Committee believed that it was desirable that the persons operating the Sports Club should be members of the Committee because of the benefits of co-ordinating activities at the Recreation Centre. The Committee acknowledged that this raised the risk of conflicts of interest but believed this had been successfully managed since 2001 when the Club room was first leased and would continue to be so. However, following an application to the Charity Commission to convert the Charity to a charitable incorporated organisation, the Charity Commission halted the application in order to investigate whether it was appropriate for the Charity to use a private limited company to provide some of its charitable activities. The commission also wished to investigate the relationship between the Charity and the company and the appropriateness of Mr. Robson and Mrs. Lawton-Green being trustees of the Charity at the same time as operating a private limited company operating in a close relationship with the Charity and to investigate the conflicts of interest inherent in this relationship. Following its investigation, the Charity Commission concluded that it did not have any concerns about the operation of the existing charity, but while stressing that it was a matter for the Trustees to decide the Commission recommended that the easiest way to prevent

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

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

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

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

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

The facilities of the Recreation Centre are primarily used by sports clubs, either pre-existing or promoted by the Charity. The sports hall is available for use by individuals and groups and the sports field is available to the public for informal recreation when not in use for club activities. The younger children's play park is open to the public from about 8 a.m. until dusk or 8 p.m. whichever is the earlier. The older children's play equipment is on the open field and available 24 hours per day. During the latter part of the year the electronic lock which locks the younger children's play park ceased to operate and was only repaired after the year end.

RESOURCES SPENT ON ACTIVITIES

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

AIMS OF THE CHARITY

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

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

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

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

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

ACTIVITIES AND PUBLIC BENEFIT

The Trustees are aware of the guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the aims and activities of the Charity to ensure they continue to reflect the Charity's objects.

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

ACHIEVEMENTS AND PERFORMANCE

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

FUNDRAISING ACTIVITIES

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

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

ACHIEVEMENT OF OBJECTIVES

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

FINANCIAL REVIEW

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

INVESTMENTS

The Charity has no long term investments. The money it holds is to be spent on its facilities and it is therefore retained in bank accounts so as to be available for expenditure when required.

FINANCIAL RISKS

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

RESERVES POLICY

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

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

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

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

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

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

Principal funding sources:

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

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

Expenditure:

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

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

PENSION LIABILITIES AND FINANCIAL INVESTMENTS

The Charity has no pension liabilities and no financial investments other than bank accounts.

PLANS FOR FUTURE PERIODS

In the short term the Committee have plans to improve the under 11 children's play park by replacing most of the equipment. A consultation with the Village has been carried out and a subcommittee is obtaining proposals from a number of contractors to provide equipment which will meet the suggestions of the residents following the consultation.

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

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

The first is the provision of new pitches primarily for use by the more than 20 teams fielded by Copmanthorpe Football Club. At present the whole of the Charity's 6 acre Recreation Centre is fully utilised and there is no room for any further activities. This is accepted as a priority project by both the North Yorkshire Football Association and City of York Council both of whom have indicated a willingness to assist in finding funding to level, drain and fit out the pitches leaving the Charity to find the funding to acquire the necessary land.

The second is the provision of a new multi use games area. This project has been temporarily suspended until the situation with the new football pitches has been clarified. In the meantime, a small area of tarmac hard surfacing has been laid behind the climbing wall to provide an all weather kickabout area.

The third project is the provision of a fourth tennis court so that there is available capacity for casual games when the three existing courts are in use for team matches.

The hope was that the second and third projects could be carried out as a joint venture with Copmanthorpe Primary School, using part of what is now the School playing field. The School has recently indicated an interest in possibly expediting these projects. However, the Trustees have decided that the second and third projects must remain in abeyance until it is clear how the first project will proceed. This is dependent upon the adoption of the City of York Local Plan which the Trustees anticipate will designate land for recreational purposes and will also designate housing sites from which the Trustees hope to receive funding both in satisfaction of the developers obligation to provide open space and pursuant to section 106 of the Town and Country Planning Act. The present progress of the plan has been indicated in Aims of the Charity on page 4.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Constitution:

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

Organisational structure:

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

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

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

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

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

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

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

Pay and Remuneration:

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

Related Parties:

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

RISK ASSESSMENT

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

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

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

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

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

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

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

J M Pickard
Honorary Secretary

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

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

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

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

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

25 September 2023

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

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

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

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

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		171,104		174,028
CURRENT ASSETS:					
Debtors	3	31,439		32,960	
Deposit accounts		79,397		79,394	
Current accounts		157,953		146,661	
		<u>268,789</u>		<u>259,015</u>	
CURRENT LIABILITIES:					
Creditors, accruals	4	9,230		16,633	
Loan Due less than 1 year	4	2,500		2,500	
		<u>11,730</u>		<u>19,133</u>	
NET CURRENT ASSETS			257,059		239,882
Loan Due after 1 year	4		13,750		16,250
NET ASSETS	5		<u>414,413</u>		<u>397,660</u>
REPRESENTED BY:	6				
Unrestricted Funds:					
General			123,834		109,699
Designated			238,009		227,509
			<u>361,843</u>		<u>337,208</u>
Restricted Funds			52,570		60,452
Total Funds			<u>414,413</u>		<u>397,660</u>

Approved by the trustees on 27 July 2023

W Marsh
Treasurer

D R Kershaw
Chairman

Trustees

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

1. Accounting Policies

a) General Information and Basis of Preparation

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

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

b) Income and Expenditure

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

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

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

c) User Groups

Income and expenditure of the autonomous user groups does not form part of these accounts other than the contributions for the use of the Centre's facilities.

d) Fixed Assets

Fixed assets are capitalised and depreciated on a straight-line basis over their anticipated useful lives at the following rates: -

Children's play area	10 years
Tennis courts and CCTV	5 years
Sports Hall	15 years
Bowls Pavilion and Green	10 years
Sports Club building	50 years
Other assets	5 to 25 years

e) Stock

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

COPMANTHORPE AND DISTRICT RECREATION CENTRE
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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, with transfers to unrestricted funds either in line with the depreciation of the asset, or once the asset has been acquired, depending on the terms of the grant.

g) Grants Payable

Grants payable are recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

h) Funds Accounting

Funds held by the Charity are:

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

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

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

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2. FIXED ASSETS

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

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

4. CREDITORS

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

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

6. FUNDS OF THE CHARITY

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

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

7. INCOME FROM SPORTS HALL AND SPORTS CLUB

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company controlled by Mr D Robson and Mrs V Lawton-Green, who have guaranteed the tenants covenants in the lease. The lease is for a 20-year term, with the first 18 months' rent free, and rent payable at £22,500 per annum thereafter. On 25th November 2022 Mr Robson and Mrs Lawton-Green sold the company to David Smith who has also guaranteed the tenants covenants in the lease.

Accrued rental income of £22,625 has been recognised as at 31 March 2023 (2022 – £24,312). This will be released over the remainder of the lease.

8. TRUSTEES REMUNERATION AND BENEFITS

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

**COPMANTHORPE AND DISTRICT RECREATION CENTRE
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9. RELATED PARTY DISCLOSURES

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

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

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

10. EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE

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