

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS:

Charity name: The Copmanthorpe and District Recreation Centre

Other name the Charity uses: Copmanthorpe Carnival

Registration Number: 503007

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

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

Trustees:

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

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

Chief Executive Officer and senior management:

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

Bankers:

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

Solicitors:

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

Independent Examiners:

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

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

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

The Charity originally provided a scout hut for use by Scouts and Guides, but on 13th May 1999 the Charity granted a lease of a piece of land for 50 years from 1st April 1999 to the Scout Association Trust Corporation to enable the First Copmanthorpe Scout Group to raise grants and construct a new scout hall. This lease is not on commercial terms.

On 8th December 2016 the Charity granted a lease of its club room, sports hall and changing rooms for 20 years from 8th December 2016 on full repairing and insuring terms to a newly formed company, Copmanthorpe Sports Club Limited guaranteed by Darren Robson and Victoria Lawton-Green, the Company's promoters. The lease required the tenant to provide the use of the changing rooms to sports clubs free of charge, to give priority to Village sports clubs and residents in the use of the sports hall and to limit the charges made to Village sports clubs and residents. There are also provisions allowing the Charity and the sports clubs to use the club room and requiring the tenant to operate the CCTV system.

On 25th November 2022 Mr. David Smith purchased the issued share capital of Copmanthorpe Sports Club Limited and entered into a guarantee of the lease dated 8th December 2016 with the Charity.

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

By a lease dated 2nd December 2019 the Charity leased a piece of land to Copmanthorpe Childcare Centre Limited for a term of five years from 2nd December 2019 from which the tenant operates a day nursery. Although this is a valuable facility for the Village, it is not part of the Charity's charitable activities but is a purely commercial activity providing a regular monthly income for the Charity.

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

The facilities of the Recreation Centre are primarily used by sports clubs, either pre-existing or promoted by the Charity. The sports hall is available for use by individuals or groups and the sports field is available for informal recreation when not in use for club activities. The under 11s play park is open to the public from 8.00 am until dusk or 8.00 pm whichever is the earlier. The older children's play park is on the open sports field and available 24 hours a day.

ACTIVITIES AND PUBLIC BENEFIT: The Trustees are aware of the guidance published by the Charity Commission on public benefit and the guidance is taken into account when they review the aims and activities of the Charity to ensure they reflect the Charity's charitable objects.

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

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

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

ACHIEVEMENT AND PERFORMANCE: During the year the Trustees have pursued their long term aim to acquire land for additional sports pitches and the play area subcommittee has actively promoted the development of a new under 11s play park. The Trustees have finalised the arrangements to transfer the assets and undertaking of the Charity to the newly formed CIO, Copmanthorpe & District Recreation Centre registered number 1201073 and this was achieved on 1st April 2024, the day following the end of the 2023/2024 financial year.

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

ADDITIONAL SPORTS PITCHES: For many years the Trustees had believed that once the City of York Council Local Plan was adopted they would be able to acquire up to 12 acres of land on the East Side of the Railway line for use as additional sports pitches. They also believed that the Local Plan would release land for development which would result in the provision of money under s.106 of the Town and Country Planning Act to develop this land in conjunction with grant monies from the Football Association. The Trustees have been informed that the landowner has now been advised that it would not be in his best interests to sell any land during his lifetime. During the year the Trustees have sought to locate other land that might be suitable and have identified a landowner who may need to dispose of land. Planning permission has been granted for the two sites identified in the Local Plan for development and the section 106 monies may be available in the next two to three years.

NEW UNDER 11s PLAY PARK: In the financial year 2022/2023 the Trustees had appointed a subcommittee to explore whether a new playpark could be installed without prejudicing the use of the Development Fund for providing additional sports pitches. The subcommittee held a major consultation in the Village on whether a new playpark was needed and if so, how it should be designed. 76 responses were received all of which requested a new play park. 4 contractors were invited to submit schemes. After several meetings with the contractors, Kompan was chosen to provide a new play park with wetpour surfacing and all new play equipment at a cost of £228,000. An application to the National Lottery to fund the entire project was rejected but further applications were made to the National Lottery for £99,000 and the Community Ownership Fund (part of the Government Levelling Up scheme) for £105,000 with a commitment to provide £24,000 from the Charity's own Development Fund if these applications were successful. The results of the applications are still outstanding.

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

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

COPMANTHORPE AND DISTRICT RECREATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

The Revenue reserve was fixed at £10,000 at a time when the annual income of the Charity was around £10,000. This reserve has not been increased despite the increases in the Charity's annual income as it is understood that an increase in revenue reserves above £10,000 may affect the Charity's right to additional discretionary rates relief. In an emergency it is anticipated that the other funds may be drawn on for immediate use on the understanding that they are replaced over time.

The machinery replacement fund is a sinking fund intended to replace the tractor and John Deere and Kubota mowers. It is increased at the rate of £2,000 per annum. Recent inquiries have revealed that to replace the John Deere with new would cost above £60,000.

The Car Park resurfacing Fund was intended to contribute £20,000 to car park resurfacing in 2026. Repairs to the car park have probably extended the life of the present surface for a further 5 or 6 years. The Fund is increased at the rate of £1,000 per annum.

The Development Fund is for the developments referred to in plans for future periods and is currently targeting a sum of £300,000. It is increased at the rate of £7,500 per annum. In addition, in recent years any surplus funds have been added to the Development Fund.

The Playground refurbishment fund is newly established and is intended to be increased at the rate of £2,000 per annum.

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

INVESTMENTS: The Charity has no long-term investments. The money it holds is to be spent on its facilities and it is therefore retained in bank accounts so as to be available, either immediately or on short notice, for expenditure when required.

FINANCIAL RISKS: The Trustees consider that the main financial risks to which they are exposed are loss of income from the Sports Club and loss of income from the Carnival. The Trustees have not increased the Revenue Reserve but are confident that in an emergency they could borrow from the other designated funds with a view to replacing any money borrowed over time. Their confidence is reinforced by their experience during the Covid pandemic when they survived the financial year ending 31st March 2020 despite receiving no income from the Sports Club, the user groups or the Carnival.

PENSION LIABILITIES AND FINANCIAL INVESTMENTS: The Charity has no pension liabilities and no financial investments other than bank accounts.

PLANS FOR FUTURE PERIODS: In the short term the Committee have plans to improve the under 11 children's play park by providing a wetpour safety surface and replacing most of the equipment. Details of the current progress of this project are summarised under **Achievement and Performance** above.

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

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

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

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

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

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

STRUCTURE GOVERNANCE AND MANAGEMENT

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

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

ORGANISATIONAL STRUCTURE:

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

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

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

INDUCTION OF NEW TRUSTEES: New Trustees are provided with a copy of the constitution, a copy of the last Trustees' Report and Financial Statements and a copy of the minutes of the last meeting of the Trustees and the relevant year's budget.

OPERATIONAL STRUCTURE: The Charity is managed by the Trustees who normally meet in Committee on the last Thursday in each month. Between the Committee meetings the Charity is managed by the Officers, the Chairman, Vice Chairman, Treasurer and Secretary, who operate within the previously agreed budget and report back to the Committee at the next Committee meeting. Urgent matters are dealt with by emailing all committee members and if necessary convening an extraordinary committee meeting. The Charity has no employees. General maintenance and small works of improvement are carried out by the Tuesday Group, a small group of volunteers who meet on Tuesday mornings to carry out their work. The regular cutting of the sports field is undertaken by a small group of Volunteers using the Charity's John Deere five reel mower and a further group of volunteers inspects the play area on a daily basis. The Carnival is organised by a separate Committee, the Chairman and Treasurer are trustees of the Charity, but the majority of the ordinary members are not trustees. Contractors are employed to carry out major works such as reseeding the sports field between the football season and the cricket season.

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

RELATED PARTIES: Apart from the organisations with power to appoint a trustee, the Charity has no formal relationships with any other organisation, but where it can it co-operates with and is willing to help other organisations in the Village in the belief that such co-operation is in the best interests of the Charity and will lead to mutual assistance where required.

The Charity also co-operates with the sports clubs and other user groups at the Recreation Centre in order to make the best use of and improve the Recreation Centre. In particular it currently provides an annual fund of £2,000 from which it gives grants to user clubs to be spent on improving the Recreation Centre facilities.

J M Pickard
Honorary Secretary

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

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

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

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

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

16 October 2024

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

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
Income							
Carnival and other fund raising activities		41,166	-	41,166	35,085	-	35,085
User club contributions		3,896	-	3,896	5,820	-	5,820
Sports club rentals	8	23,491	-	23,491	21,480	-	21,480
Storage rentals		500	-	500	500	-	500
Childcare nursery rentals		6,608	-	6,608	5,302	-	5,302
Donations		6,211	-	6,211	6,707	-	6,707
Grants received		-	7,460	7,460	(400)	15,180	14,780
Investment income		3,826	-	3,826	57	-	57
TOTAL INCOME		85,698	7,460	93,158	74,551	15,180	89,731
Cost of Generating Funds							
Carnival and other fundraising activities		17,890	280	18,170	19,522	-	19,522
		17,890	280	18,170	19,522	-	19,522
NET INCOME AVAILABLE FOR CHARITABLE APPLICATION		67,808	7,180	74,988	55,029	15,180	70,209
Expenditure							
Charitable activities							
Insurance		12,037	-	12,037	6,373	-	6,373
Maintenance and repairs		19,703	-	19,703	14,456	5,337	19,793
Legal and professional		1,086	-	1,086	1,190	-	1,190
Bank charges		160	-	160	77	-	77
Grants made	2	4,522	-	4,522	-	-	-
Accountancy		4,525	-	4,525	1,725	-	1,725
Depreciation		19,055	-	19,055	24,001	-	24,001
(Profit)/Loss on disposal of assets		-	-	-	297	-	297
TOTAL EXPENDITURE		61,088	-	61,088	48,119	5,337	53,456
NET INCOME / (EXPENDITURE)		6,720	7,180	13,900	6,910	9,843	16,753
Transfer to unrestricted funds		12,772	(12,772)	-	17,725	(17,725)	-
NET MOVEMENT IN FUNDS FOR THE YEAR		19,492	(5,592)	13,900	24,635	(7,882)	16,753
TOTAL FUNDS BROUGHT FORWARD		361,843	52,570	414,413	337,208	60,452	397,660
TOTAL FUNDS CARRIED FORWARD		381,335	46,978	428,313	361,843	52,570	414,413

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

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

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	4	152,049	171,104
CURRENT ASSETS:			
Debtors	4	33,707	31,439
Deposit accounts		223,881	79,397
Current accounts		38,501	157,953
		<u>296,089</u>	<u>268,789</u>
CURRENT LIABILITIES:			
Creditors, accruals	5	6,075	9,230
Loan Due less than 1 year	5	2,500	2,500
		<u>8,575</u>	<u>11,730</u>
NET CURRENT ASSETS		287,514	257,059
Loan Due after 1 year	5	11,250	13,750
NET ASSETS	6	428,313	414,413
REPRESENTED BY:	7		
Unrestricted Funds:			
General		128,935	123,834
Designated		252,400	238,009
		<u>381,335</u>	<u>361,843</u>
Restricted Funds		46,978	52,570
Total Funds		428,313	414,413

Approved by the trustees on 11 October 2024.

W Marsh

D R Kershaw

Trustees

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

1. Accounting Policies

a) General Information and Basis of Preparation

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

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

Going concern

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

b) Income and Expenditure

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

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

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

c) User Groups

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

d) Fixed Assets

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

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

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

f) **Grants Receivable**

Grants are recognised as an incoming resource in the period in which they become receivable.

Capital grants received are initially included in a separate restricted fund, with transfers to unrestricted funds either in line with the depreciation of the asset, or once the asset has been acquired, depending on the terms of the grant.

g) **Grants Payable**

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

h) **Funds Accounting**

Funds held by the Charity are:

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

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

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

i) **Lease accounting**

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

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

2. ANALYSIS OF GRANTS

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

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

3. FIXED ASSETS

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

All fixed assets are used for direct charitable purposes.

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

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

4. DEBTORS

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

5. CREDITORS

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

Income from performance related grants is deferred when received in advance of the delivery of the service. The movement for the year is reconciled as follows:

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

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets

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

7. FUNDS OF THE CHARITY

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted Funds					
General	123,834	85,698	(78,978)	(1,619)	128,935
Designated Funds					
General Development Fund	188,509	-	-	7,500	196,009
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	20,500	-	-	2,000	22,500
Car Park Resurfacing Fund	19,000	-	-	1,000	20,000
Playground Refurbishment Fund	-	-	-	3,891	3,891
Restricted Funds					
Development Fund	2,980	-	-	(1,100)	1,880
Playground Improvement Fund	14,773	2,000	-	(1,695)	13,078
Cricket Equipment Fund	2,000	-	-	(500)	1,500
Table Tennis Table Fund	280	-	-	(280)	-
Cricket Pitch Fund	4,123	-	-	(589)	3,534
Tennis Club	15,420	-	-	(2,570)	12,850
Kubota mower	2,700	-	-	(300)	2,400
Sports Hall Improvement Project	10,294	5,180	-	(5,738)	9,736
Art Exhibition	-	280	(280)	-	-
	<u>414,413</u>	<u>93,158</u>	<u>(79,258)</u>	<u>-</u>	<u>428,313</u>

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

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

7. FUNDS OF THE CHARITY - continued

Comparatives for funds of the charity

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers between Funds	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General	109,699	55,029	(48,119)	7,225	123,834
Designated Funds					
General Development Fund	181,009	-	-	7,500	188,009
Revenue Reserve Fund	10,000	-	-	-	10,000
Machinery Replacement Fund	18,500	-	-	2,000	20,500
Car Park Resurfacing Fund	18,000	-	-	1,000	19,000
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>

Unrestricted fund

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

Designated funds

The Revenue reserve was fixed at £10,000 at a time when the annual income of the Charity was around £10,000. This reserve has not been increased despite the increases in the Charity's annual income as it is understood that an increase in revenue reserves above £10,000 may affect the Charity's right to additional discretionary rates relief. In an emergency it is anticipated that the other funds may be drawn on for immediate use on the understanding that they are replaced over time.

The machinery replacement fund is a sinking fund intended to replace the tractor and John Deere and Kubota mowers. It is increased at the rate of £2,000 per annum. Recent inquiries have revealed that to replace the John Deere with new would cost above £60,000.

The Car Park resurfacing Fund was intended to contribute £20,000 to car park resurfacing in 2026. Repairs to the car park have probably extended the life of the present surface for a further 5 or 6 years. The Fund is increased at the rate of £1,000 per annum.

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

7. FUNDS OF THE CHARITY – continued

The Development Fund is for the developments referred to in plans for future periods and is currently targeting a sum of £300,000. It is increased at the rate of £7,500 per annum. In addition, in recent years any surplus funds have been added to the Development Fund.

The Playground refurbishment fund is newly established and is intended to be increased at the rate of £2,000 per annum.

Restricted funds

Restrictions imposed by funders relate to specific projects or activities.

8. INCOME FROM SPORTS HALL AND SPORTS CLUB

From 8 December 2016, the sports club and sports hall have been operated by Copmanthorpe Sports Club Ltd, a company controlled by Mr D Robson and Mrs V Lawton-Green, who have guaranteed the tenants covenants in the lease. The lease is for a 20-year term, with the first 18 months' rent free, and rent payable at £22,500 per annum thereafter, subject to five-yearly rent reviews. On 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 £22,938 has been recognised as at 31 March 2024 (2023 – £22,625). This will be released over the remainder of the lease.

9. TRUSTEES REMUNERATION AND BENEFITS

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

9. RELATED PARTY DISCLOSURES

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

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

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

10. EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE

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