

# SANDYLANDS SPORTS CENTRE

England & Wales · Charity number 515760

## Details

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**Other names** THE COULTHURST CRAVEN SPORTS CENTRE

**Status** Registered

**Legal form** Other

**Registered** 1984-11-05

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

## Contact

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**Address** Flat 308  
Providence Quarter  
Providence Place  
Skipton  
North Yorkshire  
BD23 1FA

**Phone** 01756791432

**Email** [info@sandylands.org](mailto:info@sandylands.org)

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

## Activities

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**Objects:** UPON TRUST FOR THE PURPOSES OF PLAYING FIELDS AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION FOR THE USE OF THE INHABITANTS OF THE DISTRICT OF CRAVEN, NORTH YORKSHIRE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS IN THE INTERESTS OF SOCIAL WELFARE.

**Activities:** Operates a sports centre.

## Classification

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

## Geography

- **Area of benefit:** DISTRICT OF CRAVEN
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£322,501	£294,715	-	-
2024-08-31	£313,425	£279,259	-	-
2023-08-31	£283,775	£282,736	-	-
2022-08-31	£355,133	£226,727	-	-
2021-08-31	£355,133	£226,727	-	-

## Trustees

Name	Role	Appointed
ANDREW SOLLOWAY		
Adam Cox		2019-11-26
Beverley Anne Bruce		2019-11-26
Brian McDaid		2023-03-31
Clive Carroll		2019-11-26
Gary Calam		2014-12-12
Jayanta Mukherjee		2019-11-26
Peter Wilkinson		2012-12-12
Roger Beck		2014-03-21
Ruksana Bibi Mahmood		2020-12-01
TREVOR HOWSON		
Warren Burnett		2016-02-06

**SANDYLANDS SPORTS CENTRE**

England & Wales - Charity number 515760

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# Accounts

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Charity registration number 1211168 (England and Wales)

**SANDYLANDS SPORTS CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# SANDYLANDS SPORTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

### Charity number

1211168

### Independent examiner

Shepherd Partnership Limited  
Carleton Business Park  
Skipton  
BD23 2DE

### Bankers

HSBC Bank plc  
36 North Street  
Keighley  
West Yorkshire  
BD21 3SF

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# SANDYLANDS SPORTS CENTRE

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# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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The trustees present their annual report and financial statements for the year ended 31 August 2025.

#### **Objectives and activities**

Sandylands Sports Centre formerly known as The Coulthurst Craven Sports Centre is the main provider of comprehensive dry weather community based sports and recreational facilities in the Craven Area. The original sports hall was constructed in 1972 by The Coulthurst Trust, founded by the late John W Coulthurst MA, JP of Gargrave.

The existing facilities comprise outside all weather pitches and tennis courts, four badminton courts, five a side football, basketball, netball, cricket and tennis in the main hall, four squash courts (two glass backed), a fitness room, a martial arts room, an aerobics room and associated changing facilities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Tennis Courts - Phase 1 of the further improvements at Skipton Tennis Courts comprised two Covered Padel Courts, including internal floodlighting. The new Courts were opened on 30 November 2024. Phase 2, comprising the three approved Outdoor Tennis Courts, located between the two Covered Padel Courts and the embankment to Engine Shed Lane, is dependent on funding being raised. Meanwhile, it is likely that the foundations will be laid and the area surfaced and used for overspill car parking later in 2025.

Gymnastics Extension - A M Bowdin Groundworks and Construction commenced work on the £1.27 million Extension at Sandylands Sports Centre in October 2024. Significant ballast was required to increase the whole site level by 1 metre, as stipulated by the Environment Agency and constituting a Planning Condition. The foul and surface water drains were completed by December 2024. The large structural steel framework was constructed during December 2024 and January 2025. It was clad in pre-insulated metal sheets during February and March 2025, during which time the 130 Solar Panels were installed on the pitched roof and large underground Attenuation Tank, located directly south of the building, undertaken. During May 2025, work commenced on the reinforced concrete internal walls and the disability access around the building was concreted. The floors and reinforced concrete internal walls were completed in July 2025. Significant progress was also made on the Electrical and Plumbing installations. All the Gymnastics equipment was transported to the Dedicated Gymnasium and installed by Gymnova during late August 2025. The opening of the Dedicated Gymnasium, for use by Craven Gymnastics Club, took place on Sunday 31 August 2025, as part of Skipton Sport and Community Day hosted by Sandylands Sports Centre. The first coaching class undertaken by Craven Gymnastics Club took place on 2 September 2025 for under 2 year olds

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 AUGUST 2025***

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A meeting took place with a VAT consultant on 16 September 2024 but it unfortunately concluded that there was no VAT exemption for the construction of the Extension.

An initial Lease Agreement was signed between Sandylands Sport Centre and Craven Gymnastics Club on 28 October 2024. This was approved by North Yorkshire Council for the purposes of the grants and also by Skipton Building Society for purposes of the Loan.

A meeting took place with Astor Bannerman on 12 December 2024 to pursue a Changing Places Toilet in the Extension. Unfortunately, no Government grants were available for this installation.

For completeness, the Changing Places Toilet, which included a Hoist, was installed by Astor Bannerman in September 2025; the Café was opened on 11 October 2025; and the Martial Arts Hub will open the second week in November 2025. These will all be fully detailed in the Trustees Report for the Year Ended 31 August 2026.

In respect of construction, the Full Plans Approval Notice under Building Regulations was approved on 15 November 2024 and a JCT Contract was signed by Sandylands Sports Centre and A M Bowdin Groundworks and Construction on 23 January 2025.

Two important visits were made to Sandylands Sports Centre during the period, namely by the Mayor of York and North Yorkshire, David Skaith on 18 November 2024 and by MP for Skipton and Ripon, Sir Julian Smith on 10 January 2025.

On 6 August 2025, the first £200,000 of the £500,000 agreed loan from Skipton Building Society was drawn down for the community project.

The first instalment from A M Bowdin Groundworks and Construction for £55,979 was paid on 4 November 2024 and the tenth instalment for £163,475.54 was paid on 11 August 2025, resulting in the total instalments paid by Sandylands Sports Centre amounting to £787,176.77 by the end of August 2025.

There was significant fund raising between 31 August 2024 and 31 August 2025. The major funders were Sandylands Sports Centre (£315,000), North Yorkshire Council's Commuted Funds and UKSPF - Decarbonisation and Communities Themes (£225,900), the Bernard Sunley Foundation (£30,000), the Skipton Building Society Loan of £500,000 at Base Bank Rate + 0.5% over 10 years and the Tarn Moor Estate Loan of £100,000 at 2% over 10 years.

For completeness, other grant applications have been submitted, notably to the North Yorkshire Combined Authority (Mayoral Fund), the Npower Business Solutions Foundation and the Coulthurst Trust. The outcomes are awaited.

The final updated funding spreadsheet and the total instalments paid to A M Bowdin Groundworks and Construction by Sandylands Sports Centre will all be fully detailed in the Trustees Report for the Year Ended 31 August 2026.

Banking - Sandylands Sports Centre experienced difficulties with a Safeguarding Review undertaken at HSBC. In October 2024 the Management Committee therefore decided to transfer significant existing funds to a new Current Account at the National Westminster Bank and two Charity Deposit Accounts at Skipton Building Society. This new arrangement has worked extremely well, especially in respect of the staged funding required for the Extension.

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 AUGUST 2025**

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Wellington Rifle and Pistol Club - the revised Lease Agreement between Sandylands Sports Centre and the Wellington Rifle and Pistol Club is still being held up by the Club's solicitor. Subject to adequate funding a Disability Ramp is likely to be constructed from the Extension to the Wellington Rifle and Pistol Club.

Sandylands Masterplan - the Sandylands Active Community Partnership was created as a follow up to the Sandylands Masterplan. There is representation on the Partnership from Sandylands Sports Centre. Following the publication of a Traffic Report, the Partnership is looking at possible overflow car parking and signage.

Governance - the Charity Commission emailed on 25 November 2024 confirming the conversion of Sandylands Sports Centre to a Charitable Incorporated Organisation (CIO). The new Registered Charity Number is 1211168.

Maintenance - the Disability Suite near the 3G All-Weather Pitch Reception received a Hoist and the floor above the Small Hall was strengthened during 2025.

Usage - it is anticipated that the new facilities in the Extension, especially Gymnastics in the Dedicated Gymnasium are likely to increase participation in community sport at Sandylands Sports Centre from 200,000 person visits per year to around 250,000 person visits per year.

Meetings - from September 2024 to August 2025, all the Management Committee and the Finance Sub Group meetings continued via Zoom. The AGM, followed by the Sandylands Sports Centre Management Committee meeting on 25 November 2025, will however be held at the new Skipton Community Hub.

Open Day - Sandylands Sports Centre continued to host the Skipton Sport and Community Day. This took place on Sunday 31 August 2025 and included the opening of the Dedicated Gymnasium. The latter was particularly popular with young families.

Once again we are all very grateful for the continued support and vision of the Trustees and the dedication of Daile Coope, the Sports Centre Manager, and his team. This has been particularly important during the construction of the Extension. Sandylands Sports Centre continues to provide comprehensive and affordable sport and recreational facilities for use by the whole community. The Dedicated Gymnasium and two Covered Panel Courts will further increase participation in community sport.

#### **Financial review**

The Charity's unrestricted funds stood at £1,341,986 at the year end. Funds deployed as part of premises and equipment stood at £1,585,772, leaving no free reserves. The policy is to build up reserves, subject to prior demands of further capital expenditure to equip the centre with up to date facilities needed to maintain the standard of sporting facilities currently provided.

The main aim of the reserves policy is to try to build up reserves for future replacement of facilities over and above the normal maintenance and repairs. In particular, the replacement of the all weather pitch carpet and the biomass boiler are the main objectives, this currently stands at £269,475. The building up of reserves is difficult because the centre, although a registered charity and main provider of community based sport and recreation facilities in Craven, it is nevertheless not subsidised by North Yorkshire Council.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2025***

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### **Structure, governance and management**

The charity was established by a charitable trust deed on 31 August 1984 to hold land and buildings at Sandylands, Carlton New Road, North Yorkshire, BD23 2AZ. The charity registered as a CIO on 28 November 2024.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

The charity is managed by a voluntary management committee, who are trustees, the members representing the various sports in the area and also North Yorkshire Council and Skipton Town Council. The centre also has a good working relationship with Elaine Hiser, the sports development officer for North Yorkshire Council. All members of the committee shall retire at the end of the next annual general meeting after the date on which they came into office, but they may be re-elected or re-appointed. The committee is responsible for all decisions made in the administration of the charity. The trustees meet five times per year and the chairman and centre manager are in contact every week to sort out minor problems face to face. It is a self help organisation. There is no membership fee, the facilities being used by all sections of the community.

The sports centre employs a full time sports centre manager, a part time assistant manager, part time receptionists, aerobics and fitness instructors, gardener, cleaners and various tradesmen as required.

The sports centre is fully operational under Health and Safety and safe systems of work.

On behalf of the board of trustees

**R Beck**

Dated: 25 November 2025

# SANDYLANDS SPORTS CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SANDYLANDS SPORTS CENTRE

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I report to the trustees on my examination of the financial statements of Sandylands Sports Centre (the charity) for the year ended 31 August 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 in order to enable a proper understanding of the financial statements to be reached.

#### **Shepherd Partnership Limited**

Carleton Business Park  
Skipton  
BD23 2DE  
27 November 2025

# SANDYLANDS SPORTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Grants receivable	3	100	-	100	3,250
Sports Centre Income	5	309,367	-	309,367	299,943
Investments	4	13,034	-	13,034	10,232
<b>Total income</b>		<b>322,501</b>	<b>-</b>	<b>322,501</b>	<b>313,425</b>
<b>Expenditure on:</b>					
Raising funds	6	294,715	-	294,715	279,259
<b>Total resources expended</b>		<b>294,715</b>	<b>-</b>	<b>294,715</b>	<b>279,259</b>
<b>Net incoming resources before transfers</b>		<b>27,786</b>	<b>-</b>	<b>27,786</b>	<b>34,166</b>
Gross transfers between funds		292,410	(292,410)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>320,196</b>	<b>(292,410)</b>	<b>27,786</b>	<b>34,166</b>
Fund balances at 1 September 2024		1,021,790	561,885	1,583,675	1,549,509
<b>Fund balances at 31 August 2025</b>		<b>1,341,986</b>	<b>269,475</b>	<b>1,611,461</b>	<b>1,583,675</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,604,071		861,663
<b>Current assets</b>					
Stocks	17	4,354		3,385	
Debtors	13	29,824		36,065	
Cash at bank and in hand		298,759		692,834	
		<u>332,937</u>		<u>732,284</u>	
<b>Creditors: amounts falling due within one year</b>	15	(125,547)		(10,272)	
Net current assets			<u>207,390</u>		<u>722,012</u>
<b>Total assets less current liabilities</b>			<u>1,811,461</u>		<u>1,583,675</u>
<b>Creditors: amounts falling due after more than one year</b>	16		(200,000)		-
<b>Net assets</b>			<u><u>1,611,461</u></u>		<u><u>1,583,675</u></u>
<b>Income funds</b>					
Restricted funds	18	269,475		561,885	
Unrestricted funds		1,341,986		1,021,790	
			<u><u>1,611,461</u></u>		<u><u>1,583,675</u></u>

The financial statements were approved by the Trustees on 25 November 2025

R Beck  
Trustee

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

##### Charity information

Sandylands Sports Centre is a registered charity established by a charitable trust deed on 31 August 1984.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended relate to trading costs associated with the operation of a sports centre.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

##### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 3 Donations and legacies

	Unrestricted funds	Total
	2025 £	2024 £
Donation and Gift Aid	100	-
Local government grants	-	3,250
	<u>100</u>	<u>3,250</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	13,034	10,232
	<u>13,034</u>	<u>10,232</u>

### 5 Sports Centre Income

	Unrestricted funds	Total
	2025 £	2024 £
Rental income	9,417	8,708
Charitable activities income	299,950	291,235
Sports Centre Income	<u>309,367</u>	<u>299,943</u>

### 6 Raising funds

	Unrestricted funds	Total
	2025 £	2024 £
<u>Sports Centre Costs</u>		
Trading activities	<u>294,715</u>	<u>279,259</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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### 6 Raising funds (Continued)

Trading activities costs includes payments to the Independent Examiner of £750 (2024 - £750) for the independent examination and £3,925 (2024 - £4,500) for accountancy services.

### 7 Net movement in funds 2025                      2024

**£                                      £**

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	28,511	28,398
	<u>          </u>	<u>          </u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Employees

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>

	11	13
	<u>          </u>	<u>          </u>

The wages and salaries costs for the year were £138,313 (2024 - £130,805) and social security costs were £4,247 (2024 - £3,793).

There were no employees whose annual remuneration was more than £60,000.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2024	923,365	141,728	144,605	1,209,698
Additions	767,048	-	3,871	770,919
At 31 August 2025	1,690,413	141,728	148,476	1,980,617
<b>Depreciation and impairment</b>				
At 1 September 2024	143,161	70,514	134,360	348,035
Depreciation charged in the year	17,895	7,086	3,530	28,511
At 31 August 2025	161,056	77,600	137,890	376,546
<b>Carrying amount</b>				
At 31 August 2025	1,529,357	64,128	10,586	1,604,071
At 31 August 2024	780,204	71,214	10,245	861,663

### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	13,943	24,636
Other debtors	360	-
Prepayments and accrued income	15,521	11,429
	29,824	36,065

### 14 Loans and overdrafts

	2025	2024
	£	£
Bank loans	200,000	-
Payable after one year	200,000	-

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 14 Loans and overdrafts

(Continued)

The long-term loans are secured by fixed charges over the land and buildings at Sandylands Sports Centre.

#### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,457	730
Trade creditors	117,310	2,287
Accruals and deferred income	6,780	7,255
	<u>125,547</u>	<u>10,272</u>

#### 16 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	14	200,000	-
		<u>200,000</u>	<u>-</u>

#### 17 Stocks

	2025 £	2024 £
Stock for resale and Biomass wood pellets	4,354	3,385
	<u>4,354</u>	<u>3,385</u>

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Transfers £	At 31 August 2025 £
	561,885	(292,410)	269,475
	<u>561,885</u>	<u>(292,410)</u>	<u>269,475</u>
<b>Previous year:</b>	At 1 September 2023 £	Transfers £	At 31 August 2024 £
	516,653	45,232	561,885
	<u>516,653</u>	<u>45,232</u>	<u>561,885</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	1,021,790	322,501	(294,715)	292,410	1,341,986
	<u>1,021,790</u>	<u>322,501</u>	<u>(294,715)</u>	<u>292,410</u>	<u>1,341,986</u>
<b>Previous year:</b>					
	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	1,032,856	313,425	(279,259)	(45,232)	1,021,790
	<u>1,032,856</u>	<u>313,425</u>	<u>(279,259)</u>	<u>(45,232)</u>	<u>1,021,790</u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Fund balances at 31 August 2025 are represented by:				
Tangible assets	1,585,772	18,299	1,604,071	861,663
Current assets/(liabilities)	(62,085)	269,475	207,390	722,012
Long term liabilities	(200,000)	-	(200,000)	-
	<u>1,323,687</u>	<u>287,774</u>	<u>1,611,461</u>	<u>1,583,675</u>

#### 22 Analysis of changes in net funds

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	692,834	(394,075)	298,759
Loans falling due after more than one year	-	(200,000)	(200,000)
	<u>692,834</u>	<u>(594,075)</u>	<u>98,759</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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23 Cash generated from operations	2025 £	2024 £
Surplus for the year	27,786	34,166
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(13,034)	(10,232)
<b>Movements in working capital:</b>		
(Increase) in stocks	(969)	(995)
Decrease in debtors	6,241	466
Increase/(decrease) in creditors	115,275	(3,513)
<b>Cash generated from operations</b>	<u>135,299</u>	<u>19,892</u>

**SANDYLANDS SPORTS CENTRE**

England & Wales - Charity number 515760

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# Accounts

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Charity registration number 515760

**SANDYLANDS SPORTS CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# SANDYLANDS SPORTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

### Charity number

515760

### Independent examiner

Shepherd Partnership Limited  
Carleton Business Park  
Skipton  
BD23 2DE

### Bankers

HSBC Bank plc  
36 North Street  
Keighley  
West Yorkshire  
BD21 3SF

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# SANDYLANDS SPORTS CENTRE

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

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# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 AUGUST 2024***

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

### **Objectives and activities**

Sandylands Sports Centre formerly known as The Coulthurst Craven Sports Centre is the main provider of comprehensive dry weather community based sports and recreational facilities in the Craven Area. The original sports hall was constructed in 1972 by The Coulthurst Trust, founded by the late John W Coulthurst MA, JP of Gargrave.

The existing facilities comprise outside all weather pitches and tennis courts, four badminton courts, five a side football, basketball, netball, cricket and tennis in the main hall, four squash courts (two glass backed), a fitness room, a martial arts room, an aerobics room and associated changing facilities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **Achievements and performance**

Indoor Tennis Courts - a new Lease between Sandylands Sports Centre and Skipton Tennis Centre was drafted. It was approved by the Management Committee at the meeting on 28 November 2023 and A Tennis Sub Group was formed to progress the additional Tennis and Padel Courts and new Lease. The new Lease was completed on 13 June 2024. Sandylands Sports Centre acted as "enabler" for the development. Skipton Tennis Centre took out a Loan from HSBC for the project. Phase 1, comprising two Covered Panel Courts, would be undertaken during August and September 2024. Phase 2, comprising three additional outside Tennis Courts and hopefully financial assistance from the Lawn Tennis Association, will be undertaken in 2025.

Gymnastics/Climbing Extension - the Board at Skipton Building Society agreed, in principle, a £500,000 Loan at Base Rate + 0.5% over 10 years, at their meeting on 19 September 2024. The Chairman started to submit various grant applications during October. There was progress with the Gymnastics and Climbing facilities during the Autumn and Spring. In December 2023 and January 2024, the previous Architect (Gary Sorsby) retired and a new Architect (Ian Pawson) was appointed. The drawings were amended following assessments by Structural Surveyors. A North Yorkshire Council grant application for £530,000 was rejected in March 2024 as the climbing facilities were considered an unacceptable private enterprise. As a result, the Management Committee decided to reduce the scale of the Extension by omitting all the Climbing facilities. Amended drawings were produced and a Non-Material Amendment of the approved Planning Permission was submitted on 22 April 2024. It was approved on 14 May 2024. Quotations were requested from local contractors for the revised Extension and the Management Committee approved that from A M Bowdin Ltd for £1.2 million (including VAT) dated 4 June 2024. At June 2024, the confirmed funding had reached just over £1 million. By the end of August 2024, if the outstanding grant applications were successful, then the funding would reach £1.1 million. Despite correspondence with HMRC, the latter still insisted on 20% VAT being paid on the Extension. Work on the Extension was scheduled to start during September/October 2024. The Management Committee, at their meeting in June 2024, formed a Sub Group of Trustees with Full Delegated Authority for the Extension project.

Alterations to 3G Reception Area and Disability Suite - these were completed by November 2023.

Wellington Rifle and Pistol Club - a revised updated Lease between Sandylands Sports Centre and the Wellington Rifle and Pistol Club was agreed by the Management Committee and Solicitors were instructed by both Parties.

Sandylands Masterplan - the Sports Development Officer from North Yorkshire Council attended the meeting of the Management Committee on 26 September 2023 to update Trustees on the Sandylands Masterplan.

Governance - the Management Committee, at their meeting on 26 September 2023, resolved to pursue conversion to Charitable Incorporated Organisation (CIO) with Ruksana Mahmood (Vice Chairman) taking the Lead. Charlie Cattell (Consultant) was appointed to progress the conversion to a CIO. The AGM to place on 28 November 2023, immediately prior to the Management Committee meeting. Further progress on the CIO was undertaken in 2024. HSBC are undertaking a "Safeguarding Review" in respect of the Sports Centre's Accounts.

Maintenance - following maintenance work on the 3G All-Weather Pitch, the FA confirmed that it was again included on the FA 3G Football Turf Pitch Register. A Structural Surveyor was appointed to look at movement to the ceiling in the Small Hall. The floors to the Main Hall and the Small Hall were both "scrub cleaned" and re-sealed in December 2023. Some car parking and access road repairs were undertaken in February 2024.

Usage - usage at the Sports Centre from 2023-2024 increased steadily and represented our busiest year ever.

Meetings - from September 2023 to August 2024, all Management Committee and the Finance Sub Group meetings, continued using Zoom.

Open Days - Sandylands Sports Centre hosted the Skipton Sport Community Day on 5 May 2024 and the Disability and Inclusion Day on July 2024. Both were well attended and will be annual events.

As Chairman, I am again very grateful for the continued support and vision of the Trustees and the dedication of Daile Cope, the Sports Centre Manager, and his team. Sandylands Sports Centre continues to provide comprehensive and affordable sport and recreational facilities for use by all the community in Craven. Indeed, once completed, the two major projects will further increase participation in community sport.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **Financial review**

The Charity's unrestricted funds stood at £1,021,790 at the year end. Funds deployed as part of premises and equipment stood at £861,663, leaving free reserves £160,127. This is more than sufficient for immediate needs above the level of £30,000, or two months expenditure which the trustees consider practical and achievable to cover risks and uncertainties of running a sports centre. The policy is to build up reserves, subject to prior demands of further capital expenditure to equip the centre with up to date facilities needed to maintain the standard of sporting facilities currently provided.

The main aim of the reserves policy is to try to build up reserves for future replacement of facilities over and above the normal maintenance and repairs. In particular, the replacement of the all weather pitch carpet and the biomass boiler are the main objectives, this currently stands at £561,885. The building up of reserves is difficult because the centre, although a registered charity and main provider of community based sport and recreation facilities in Craven, it is nevertheless not subsidised by North Yorkshire Council.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 31 August 1984 to hold land and buildings at Sandylands, Carlton New Road, North Yorkshire, BD23 2AZ.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2024***

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The charity is managed by a voluntary management committee, who are trustees, the members representing the various sports in the area and also North Yorkshire Council and Skipton Town Council. The centre also has a good working relationship with Elaine Hiser, the sports development officer for North Yorkshire Council. All members of the committee shall retire at the end of the next annual general meeting after the date on which they came into office, but they may be re-elected or re-appointed. The committee is responsible for all decisions made in the administration of the charity. The trustees meet five times per year and the chairman and centre manager are in contact every week to sort out minor problems face to face. It is a self help organisation. There is no membership fee, the facilities being used by all sections of the community.

The sports centre employs a full time sports centre manager, a part time assistant manager, part time receptionists, aerobics and fitness instructors, gardener, cleaners and various tradesmen as required.

The sports centre is fully operational under Health and Safety and safe systems of work.

On behalf of the board of trustees

**R Beck**

Dated: 3 December 2024

# SANDYLANDS SPORTS CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SANDYLANDS SPORTS CENTRE

---

I report to the trustees on my examination of the financial statements of Sandylands Sports Centre (the charity) for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 in order to enable a proper understanding of the financial statements to be reached.

#### **Shepherd Partnership Limited**

Carleton Business Park  
Skipton  
BD23 2DE

Dated: 3 December 2024

# SANDYLANDS SPORTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Grants receivable	3	3,250	-	3,250	5,000
Sports Centre Income	5	299,943	-	299,943	275,209
Investments	4	10,232	-	10,232	3,566
<b>Total income</b>		<b>313,425</b>	<b>-</b>	<b>313,425</b>	<b>283,775</b>
<b>Expenditure on:</b>					
Raising funds	6	279,259	-	279,259	282,736
<b>Total resources expended</b>		<b>279,259</b>	<b>-</b>	<b>279,259</b>	<b>282,736</b>
<b>Net incoming resources before transfers</b>		<b>34,166</b>	<b>-</b>	<b>34,166</b>	<b>1,039</b>
Gross transfers between funds		(45,232)	45,232	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(11,066)</b>	<b>45,232</b>	<b>34,166</b>	<b>1,039</b>
Fund balances at 1 September 2023		1,032,856	516,653	1,549,509	1,548,470
<b>Fund balances at 31 August 2024</b>		<b>1,021,790</b>	<b>561,885</b>	<b>1,583,675</b>	<b>1,549,509</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		861,663		890,061
<b>Current assets</b>					
Stocks	15	3,385		2,390	
Debtors	13	36,065		36,531	
Cash at bank and in hand		692,834		634,312	
			<u>732,284</u>		<u>673,233</u>
<b>Creditors: amounts falling due within one year</b>	14	(10,272)		(13,785)	
Net current assets			<u>722,012</u>		<u>659,448</u>
<b>Total assets less current liabilities</b>			<u>1,583,675</u>		<u>1,549,509</u>
<b>Income funds</b>					
Restricted funds	16	561,885		516,653	
Unrestricted funds		1,021,790		1,032,856	
			<u>1,583,675</u>		<u>1,549,509</u>

The financial statements were approved by the Trustees on 3 December 2024

R Beck  
Trustee

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 1 Accounting policies

##### Charity information

Sandylands Sports Centre is a registered charity established by a charitable trust deed on 31 August 1984.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended relate to trading costs associated with the operation of a sports centre.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

##### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Total
	2024	2023
	£	£
Local government grants	3,250	5,000
	=====	=====

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	10,232	3,566

### 5 Sports Centre Income

	Unrestricted funds 2024 £	Total 2023 £
Rental income	8,708	8,277
Charitable activities income	291,235	266,932
Sports Centre Income	299,943	275,209

### 6 Raising funds

	Unrestricted funds 2024 £	Total 2023 £
<u>Sports Centre Costs</u>		
Trading activities	279,259	282,736

Trading activities costs includes payments to the Independent Examiner of £750 (2023 - £750) for the independent examination and £4,500 (2023 - £3,500) for accountancy services.

### 7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	28,398	29,552

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 10 Employees

2024 Number	2023 Number
11	13

The wages and salaries costs for the year were £130,805 (2023 - £117,691) and social security costs were £3,793 (2023 - £2,919).

There were no employees whose annual remuneration was more than £60,000.

#### 11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2023	923,365	141,728	144,605	1,209,698
At 31 August 2024	923,365	141,728	144,605	1,209,698
<b>Depreciation and impairment</b>				
At 1 September 2023	125,266	63,428	130,943	319,637
Depreciation charged in the year	17,895	7,086	3,417	28,398
At 31 August 2024	143,161	70,514	134,360	348,035
<b>Carrying amount</b>				
At 31 August 2024	780,204	71,214	10,245	861,663
At 31 August 2023	798,099	78,300	13,662	890,061

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 13 Debtors

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	24,636	26,124
Other debtors	-	538
Prepayments and accrued income	11,429	9,869
	<u>36,065</u>	<u>36,531</u>

### 14 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Other taxation and social security	730	1,317
Trade creditors	2,287	4,110
Accruals and deferred income	7,255	8,358
	<u>10,272</u>	<u>13,785</u>

### 15 Stocks

	<b>2024</b>	<b>2023</b>
	£	£
Stock for resale and Biomass wood pellets	3,385	2,390
	<u>3,385</u>	<u>2,390</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 September 2023</b>	<b>Transfers</b>	<b>At 31 August 2024</b>
	£	£	£
	516,653	45,232	561,885
	<u>516,653</u>	<u>45,232</u>	<u>561,885</u>
<b>Previous year:</b>			
	<b>At 1 September 2022</b>	<b>Transfers</b>	<b>At 31 August 2023</b>
	£	£	£
	467,931	48,722	516,653
	<u>467,931</u>	<u>48,722</u>	<u>516,653</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 September 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2024</b>
	£	£	£	£	£
General funds	1,032,856	313,425	(279,259)	(45,232)	1,021,790
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Previous year:</b>	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2023</b>
	£	£	£	£	£
General funds	1,080,539	283,775	(282,736)	(48,722)	1,032,856
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### 19 Analysis of net assets between funds

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Fund balances at 31 August 2024 are represented by:				
Tangible assets	835,972	54,089	861,663	890,061
Current assets/(liabilities)	196,884	462,564	722,012	659,448
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	1,032,856	516,653	1,583,675	1,549,509
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

#### 20 Analysis of changes in net funds

The charity had no material debt during the year.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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<b>21 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus for the year	34,166	1,039
Adjustments for:		
Investment income recognised in statement of financial activities	(10,232)	(3,566)
Movements in working capital:		
(Increase)/decrease in stocks	(995)	2,593
Decrease in debtors	466	2,275
(Decrease)/increase in creditors	(3,513)	3,990
	<hr/>	<hr/>
<b>Cash generated from operations</b>	<b>19,892</b>	<b>6,331</b>
	<hr/> <hr/>	<hr/> <hr/>

**SANDYLANDS SPORTS CENTRE**

England & Wales - Charity number 515760

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# Accounts

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Charity registration number 515760

**SANDYLANDS SPORTS CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# SANDYLANDS SPORTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

R Beck  
T Howson  
A Solloway  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
R Mahmood  
B McDaid

(Appointed 27 June 2023)

### Charity number

515760

### Principal address

Sandylands  
Carlton New Road  
Skipton  
BD23 2AZ

### Independent examiner

Shepherd Partnership Limited  
Carleton Business Park  
Skipton  
BD23 2DE

### Bankers

HSBC Bank plc  
61 High Street  
Skipton  
North Yorkshire  
BD23 1DW

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# SANDYLANDS SPORTS CENTRE

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Statement of financial activities	6
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# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 AUGUST 2023***

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

### **Objectives and activities**

Sandylands Sports Centre formerly known as The Coulthurst Craven Sports Centre is the main provider of comprehensive dry weather community based sports and recreational facilities in the Craven Area. The original sports hall was constructed in 1972 by The Coulthurst Trust, founded by the late John W Coulthurst MA, JP of Gargrave.

The existing facilities comprise outside all weather pitches and tennis courts, four badminton courts, five a side football, basketball, netball, cricket and tennis in the main hall, four squash courts (two glass backed), a fitness room, a martial arts room, an aerobics room and associated changing facilities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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### **Achievements and performance**

Indoor Tennis Courts - by late January 2023 the Lawn Tennis Association decided not to renew the £250,000 10-year interest free loan, which they granted to Skipton Tennis Centre in March 2012. Skipton Tennis Centre nevertheless continued to have positive meetings with contractors. The scheme was therefore amended to exclude the building and create three outdoor tennis courts and two padel courts at a cost of around £400,000. An application for Non-Material Amendment of Planning Application 2019/20610/FUL was submitted to Craven District Council for the amended scheme. It was approved on 11 April 2023. Skipton Tennis Centre commenced work on compiling a funding package for the amended scheme. It was hoped that a loan would come from Yorkshire Tennis rather than the Lawn Tennis Association. By June 2023, Skipton Tennis Centre's accountant had completed the end of year accounts and the project costs were finalised. The new lease between Sandylands Sports Centre and Skipton Tennis Centre, the terms of which were agreed by the Sandylands Sports Centre Management Committee at a meeting on 24 June 2021, was progressing with the respective solicitors. As of 31 August 2023, the funding package had still not been finalised. The padel court, which opened on 6 May 2022, is proving very popular.

Gymnastics/Climbing Extension - further flood modelling was undertaken by JBA Consulting on behalf of Sandylands Sports Centre and forwarded onto the Environment Agency on 13 October 2022. As a result, on 15 November 2022, the Environment Agency finally withdrew their objections. Craven District Council therefore subsequently granted full planning permission on 18 November 2022. Guidance prices were the requested from five local contractors. The project costs had risen to over £1 million. Funding applications were sent to the Bernard Sunley Foundation, the Garfield Weston Foundation and also North Yorkshire Council's UKSPF (Levelling-Up) Fund. On 16 March 2023, the Chairman met Stuart Haire, the new Chief Executive at Skipton Building Society, to discuss a possible substantial loan. The Sandylands Sports Centre Management Committee approved in principle the draft lease with Bradford Climbing Hub for Climbing/Bouldering and meetings took place with the two directors. Craven Gymnastic Club continued to fund raise for the equipment required for the Dedicated Gymnasium. The Chairman took part in a webinar with North Yorkshire Council's Strategic Leisure Review Team on 16 August 2023, in connection with the application to the UKSPF (Levelling-Up) Fund.

50th Anniversary - Sandylands Sports Centre celebrated its 50th Anniversary on 11 November 2022. The website was updated and banners erected. As part of the celebrations, the Chairman compiled a book entitled "The History of Sandylands Sports Centre", which can be downloaded from the Sports Centre website. The celebrations have drawn many positive comments.

Governance - there was a meeting with Andy Shield from Community First Yorkshire on 3 August 2023 to consider the possible conversion of the self-help Registered Charity to a Charitable Incorporated Organisation. The report was considered by the Sandylands Sports Centre Management Committee at the subsequent meeting on 26 September 2023 and approved.

Disability and Inclusion - a meeting took place on 9 August 2023 with Paul Downes from Activity Alliance to discuss further provision for Disability Inclusion Sport at Sandylands Sports Centre. This is being progressed. The Sports Centre website was updated accordingly.

Maintenance - three estimates were received for improvements to the All-Weather Pitch, Reception and the creation of a full Disability Suite at the All-Weather Pitch changing rooms building. The contract was awarded to A M Bowdin Ltd. Grants totalling £5,750 towards the £25,000 scheme were received. Work commenced in May 2023. Remedial works to the surface of the 3G All-Weather Pitch were undertaken during the the Summer of 2023. It was confirmed on 24 August 2023 that the pitch had once again been added onto the FA 3G Football Turf Pitch Register.

Sandylands Masterplan - North Yorkshire Council appointed STRI to undertake a Sandylands Masterplan. Site meetings, workshops and surveys were undertaken and the initial outcomes are anticipated around December 2023.

Usage - usage at the Sports Centre has continued to steadily increase and is now slightly above pre-Covid levels. The Floodlit 3G All-Weather Pitch is still being very well used.

Meetings - from September 2022 up to August 2023 the Management Committee, together with the Sub-Groups, continued to meet via Zoom.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2023**

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As Chairman, I am once again very grateful for the continued support and vision of the Trustees and the dedication of Daile Coope, the Sports Centre Manager, and his team. Sandylands Sports Centre continues to provide comprehensive and affordable sport and recreational facilities for use by all the community, both in North Yorkshire and also the adjoining parts of West Yorkshire and East Lancashire.

### **Financial review**

The Charity's unrestricted funds stood at £1,032,856 at the year end. Funds deployed as part of premises and equipment stood at £890,061, leaving free reserves £142,795. This is more than sufficient for immediate needs above the level of £30,000, or two months expenditure which the trustees consider practical and achievable to cover risks and uncertainties of running a sports centre. The policy is to build up reserves, subject to prior demands of further capital expenditure to equip the centre with up to date facilities needed to maintain the standard of sporting facilities currently provided.

The main aim of the reserves policy is to try to build up reserves for future replacement of facilities over and above the normal maintenance and repairs. In particular, the replacement of the all weather pitch carpet and the biomass boiler are the main objectives, this currently stands at £516,653. The building up of reserves is difficult because the centre, although a registered charity and main provider of community based sport and recreation facilities in Craven, it is nevertheless not subsidised by North Yorkshire Council.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 31 August 1984 to hold land and buildings at Sandylands, Carlton New Road, North Yorkshire, BD23 2AZ.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Beck

T Howson

A Solloway

C Harbron

(Resigned 31 March 2023)

G Calam

W Burnett

J Mukherjee

P Wilkinson

C Carroll

B Bruce

A Cox

A Higgins

(Resigned 27 June 2023)

R Mahmood

B McDaid

(Appointed 27 June 2023)

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2023***

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The charity is managed by a voluntary management committee, who are trustees, the members representing the various sports in the area and also North Yorkshire Council and Skipton Town Council. The centre also has a good working relationship with Elaine Hiser, the sports development officer for North Yorkshire Council. All members of the committee shall retire at the end of the next annual general meeting after the date on which they came into office, but they may be re-elected or re-appointed. The committee is responsible for all decisions made in the administration of the charity. The trustees meet five times per year and the chairman and centre manager are in contact every week to sort out minor problems face to face. It is a self help organisation. There is no membership fee, the facilities being used by all sections of the community.

The sports centre employs a full time sports centre manager, a part time assistant manager, part time receptionists, aerobics and fitness instructors, gardener, cleaners and various tradesmen as required.

The sports centre is fully operational under Health and Safety and safe systems of work.

On behalf of the board of trustees

**R Beck**

Dated: 28 November 2023

# SANDYLANDS SPORTS CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SANDYLANDS SPORTS CENTRE

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I report to the trustees on my examination of the financial statements of Sandylands Sports Centre (the charity) for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 in order to enable a proper understanding of the financial statements to be reached.

#### **Shepherd Partnership Limited**

Carleton Business Park  
Skipton  
BD23 2DE

Dated: 29 November 2023

# SANDYLANDS SPORTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Grants receivable	3	5,000	-	5,000	65,628
Sports Centre Income	5	275,209	-	275,209	278,959
Investments	4	3,566	-	3,566	-
<b>Total income</b>		<b>283,775</b>	<b>-</b>	<b>283,775</b>	<b>344,587</b>
<b>Expenditure on:</b>					
Raising funds	6	282,736	-	282,736	233,307
<b>Total resources expended</b>		<b>282,736</b>	<b>-</b>	<b>282,736</b>	<b>233,307</b>
<b>Net incoming resources before transfers</b>		<b>1,039</b>	<b>-</b>	<b>1,039</b>	<b>111,280</b>
Gross transfers between funds		(48,722)	48,722	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(47,683)</b>	<b>48,722</b>	<b>1,039</b>	<b>111,280</b>
Fund balances at 1 September 2022		1,080,539	467,931	1,548,470	1,437,026
<b>Fund balances at 31 August 2023</b>		<b>1,032,856</b>	<b>516,653</b>	<b>1,549,509</b>	<b>1,548,306</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		890,061		919,613
<b>Current assets</b>					
Stocks	14	2,390		4,983	
Debtors	12	36,531		38,806	
Cash at bank and in hand		634,312		594,699	
			<u>673,233</u>		<u>638,488</u>
<b>Creditors: amounts falling due within one year</b>	13	(13,785)		(9,795)	
Net current assets			<u>659,448</u>		<u>628,693</u>
<b>Total assets less current liabilities</b>			<u>1,549,509</u>		<u>1,548,306</u>
<b>Income funds</b>					
Restricted funds	15	516,653		467,931	
Unrestricted funds - general		1,032,856		1,080,375	
			<u>1,549,509</u>		<u>1,548,306</u>

The financial statements were approved by the Trustees on 28 November 2023

R Beck  
Trustee

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2023

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### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Accounting policies

#### Charity information

Sandylands Sports Centre is a registered charity established by a charitable trust deed on 31 August 1984.

#### 2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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### 2 Accounting policies

(Continued)

#### 2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended relate to trading costs associated with the operation of a sports centre.

#### 2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 2 Accounting policies

(Continued)

#### 2.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

##### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 2 Accounting policies

(Continued)

##### ***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Other financial liabilities***

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Donations and legacies

	Unrestricted funds general 2023 £	Total 2022 £
Donation and Gift Aid	-	50,580
Local government grants	5,000	15,048
	<u>5,000</u>	<u>65,628</u>

### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3,566	-
	<u>3,566</u>	<u>-</u>

### 5 Sports Centre Income

	Unrestricted funds general 2023 £	Total 2022 £
Rental income	8,277	9,546
Charitable activities income	266,932	269,413
Sports Centre Income	<u>275,209</u>	<u>278,959</u>

### 6 Raising funds

	Unrestricted funds general 2023 £	Total 2022 £
<u>Sports Centre Costs</u>		
Trading activities	<u>282,736</u>	<u>233,307</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 6 Raising funds

(Continued)

Trading activities costs includes payments to the Independent Examiner of £1,500 (2022 - £1,500) for the independent examination and £4,000 (2022 - £4,330) for accountancy services.

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 9 Employees

	2023 Number	2022 Number
	12	13

The wages and salaries costs for the year were £117,691 (2022 - £103,234) and social security costs were £2,919 (2022 - £1,052).

There were no employees whose annual remuneration was more than £60,000.

#### 10 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 September 2022	923,365	141,728	144,605	1,209,698
At 31 August 2023	923,365	141,728	144,605	1,209,698
<b>Depreciation and impairment</b>				
At 1 September 2022	107,371	56,336	126,378	290,085
Depreciation charged in the year	17,895	7,092	4,565	29,552
At 31 August 2023	125,266	63,428	130,943	319,637
<b>Carrying amount</b>				
At 31 August 2023	798,099	78,300	13,662	890,061
At 31 August 2022	815,994	85,392	18,227	919,613

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 12 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	26,124	30,104
Other debtors	538	-
Prepayments and accrued income	9,869	8,702
	<u>36,531</u>	<u>38,806</u>

### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,317	1,363
Trade creditors	4,110	924
Accruals and deferred income	8,358	7,508
	<u>13,785</u>	<u>9,795</u>

### 14 Stocks

	2023	2022
	£	£
Goods for resale	2,390	4,983
	<u>2,390</u>	<u>4,983</u>

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 September 2022	Transfers	At 31 August 2023
£	£	£
467,931	48,722	516,653
<u>467,931</u>	<u>48,722</u>	<u>516,653</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 15 Restricted funds (Continued)

Previous year:	<b>At 1 September 2021</b>	<b>Transfers</b>	<b>At 31 August 2022</b>
	£	£	£
	352,905	115,026	467,931
	<u>          </u>	<u>          </u>	<u>          </u>

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2023</b>
	£	£	£	£	£
General funds	1,080,539	283,775	(282,736)	(48,722)	1,032,856
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 September 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2022</b>
	£	£	£	£	£
General funds	1,084,121	344,587	(233,307)	(115,026)	1,080,375
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 18 Analysis of net assets between funds

	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Fund balances at 31 August 2023 are represented by:				
Tangible assets	835,972	54,089	890,061	919,613
Current assets/(liabilities)	196,884	462,564	659,448	628,693
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,032,856	516,653	1,549,509	1,548,306
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 19 Analysis of changes in net funds

The charity had no material debt during the year.

**SANDYLANDS SPORTS CENTRE**

England & Wales - Charity number 515760

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# Accounts

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Charity registration number 515760

**SANDYLANDS SPORTS CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

# SANDYLANDS SPORTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

R Beck  
T Howson  
A Solloway  
C Harbron  
G Calam  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox  
A Higgins  
R Mahmood

**Charity number**

515760

**Principal address**

Sandylands  
Carlton New Road  
Skipton  
BD23 2AZ

**Independent examiner**

Shepherd Partnership Limited  
Carleton Business Park  
Skipton  
BD23 2DE

**Bankers**

HSBC Bank plc  
61 High Street  
Skipton  
North Yorkshire  
BD23 1DW

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# SANDYLANDS SPORTS CENTRE

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Statement of financial activities	6
Balance sheet	7
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# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 AUGUST 2022***

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The Trustees present their annual report and financial statements for the year ended 31 August 2022.

### **Objectives and activities**

Sandylands Sports Centre formerly known as The Coulthurst Craven Sports Centre is the main provider of comprehensive dry weather community based sports and recreational facilities in the Craven Area. The original sports hall was constructed in 1972 by The Coulthurst Trust, founded by the late John W Coulthurst MA, JP of Gargrave.

The existing facilities comprise outside all weather pitches and tennis courts, four badminton courts, five a side football, basketball, netball, cricket and tennis in the main hall, four squash courts (two glass backed), a fitness room, a martial arts room, an aerobics room and associated changing facilities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### **Achievements and performance**

On 24 September 2021, the Chairman Les Viles, suddenly resigned from the Management Committee due to him not being re-elected onto the Rifle Club Committee. As Vice Chairman, Roger Beck immediately took on the role of Acting Chairman and was made Chairman at the AGM on 21 December 2021.

Due to the escalation in building materials, especially steel and labour costs, it was decided to delay building the extension to the Indoor Tennis Court which had been approved on 9 September 2019, pending future funding. It was considered that three outdoor Tennis Courts and two Padel Courts should be built on the "approved" footprint. This would cost in the region of £400,000. Following meetings with the Lawn Tennis Association, Skipton Tennis Centre re-submitted the loan application for £250,000 to the Lawn Tennis Association in July 2022. This had previously been approved by the LTA on 2 March 2021. A new lease between Sandylands Sports Centre and Skipton Tennis Centre was agreed. An email from the Principal Planning Officer at Craven District Council confirmed that the new drainage works undertaken in 2020 had "commenced" planning permission 2019/20610/FUL, which was granted on 9 September 2019. Meanwhile, a £70,000 Padel Court, on the last remaining old grass court, and financed entirely by Skipton Tennis Centre, was opened on 6 May 2022. It is the first in Craven. It is hoped that the much-needed "rackets" development will be undertaken in 2023.

Meetings took place with the architect in respect of the proposed Gymnastics/Climbing Extension. Letters of support were received from British Gymnastics and the British Mountaineering Council. An email was also received from Sir Chris Bonington supporting the project. Roger Beck submitted the Full Planning Application, together with all the required associated documents to Craven District Council on 29 September 2021. It was given reference number 2021/23374/FUL. A subsequent Section 106 Planning Gain Allocation, via Craven District Council, was used to pay the required planning fee of £11,088 and the architect's fee of £3,960. The Environment Agency, however, objected on the grounds that the application site was in Flood Zone 3 (High Probability and a Functional Floodplain). A meeting took place via Microsoft Teams with the Environment Agency on 15 February 2022. They required a site-specific Flood Risk Assessment. At a meeting on 8 March 2022, The Management Committee agreed to accept the estimate of £4,928 + VAT from JBA Consulting to undertake the required Flood Risk Assessment. This was completed and sent to the Environment Agency, via Craven District Council, on 14 July 2022. It concluded that the site was actually in Flood Zone 2 (Medium Probability). Due to the increase in materials and labour costs, the Gymnastics/Climbing Extension is now likely to cost in the region of £600,000. Roger Beck negotiated two low interest loans with the Chief Executive of Skipton Building Society, each for £100,000. They will be activated when and if required.

The last outstanding Governance matter, namely Accountancy and Bookkeeping, was reviewed in 2022. Quotations, specifying all accountancy work at the Sports Centre, were received from three accountants. The Centre Manager also became a Primary User and the Chairman a Secondary User for the HSBC Sports Centre Accounts. The two Deposit Accounts comprise the AWP (All-Weather Pitch and Boiler (Biomass) Account and the re-named Gymnastics and Climbing Wall Account. As of 31 August 2022, the AWP and Boiler Account stood at £252,930, which is increased every month by £2,083.33 from the current account and the Gymnastics and Climbing Wall Account stood at £215,001, which included three major grants received from The Coulthurst Trust (£50,000), The Tarn Moor Estate (£25,000) and Skipton Building Society (£25,000). The AWP and Boiler Account is for resurfacing the All-Weather Pitch and replacing two Biomass Boilers. It will be required around 2030/2035. The Gymnastics and Climbing Account is for proposed new facilities. It is hoped that the extension will receive planning permission later in the year and be commenced in 2023.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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The Squash Courts were re-lined and cleaned over the Christmas and New Year break. The Centre Manager is obtaining quotations to top-up the rubber crumb on the All-Weather Pitch. A structural engineer has been employed to inspect the floor in the Fitness Class Room as there appears to be some deflection. An architect has also been employed to look at the proposed internal alterations to the All-Weather Pitch Changing Rooms building, namely to reconfigure the All-Weather Pitch Reception and create a comprehensive Disability Suite.

The Sports Centre usage has steadily increased in 2022 compared to that in late 2019, just prior to the outbreak of the Covid-19 pandemic. In particular, the Floodlit 3G All-Weather Pitch is still extremely well used.

Roger Beck started to compile a book entitled The History of Sandylands Sports Centre, which will commemorate the 50th anniversary of Sandylands Sports Centre on 11 November 2022. It will be included on the Sports Centre website and a limited number of hard copies produced.

Elisabeth Hawkins who was the Sports Centre Manager from 1972 to 2006 sadly died on 12 April 2022. Roger Beck attended her funeral on behalf of the Sports Centre.

From September 2021 up to August 2022 the Management Committee and also the Finance, Personnel and Development Sub Groups, continued to meet using Zoom.

During 2022, Sandylands Sports Centre has continued to be used by Craven U3A and also the Craven Pulmonary Rehabilitation Programme, run in conjunction with Airedale Hospital. It has also forged links with Skipton Step into Action, The Samaritans and various Disability Groups.

As Chairman, I am very grateful for the continued support and vision of the Trustees and also the dedication of Daile Coope, the Sports Centre Manager, and his team. Sandylands Sports Centre continues to provide comprehensive and affordable sport and recreational facilities for use by all the community in Craven.

#### **Financial review**

The Charity's unrestricted funds stood at £1,080,375 at the year end. Funds deployed as part of premises and equipment stood at £847,629, leaving free reserves £232,746. This is more than sufficient for immediate needs above the level of £30,000, or two months expenditure which the trustees consider practical and achievable to cover risks and uncertainties of running a sports centre. The policy is to build up reserves, subject to prior demands of further capital expenditure to equip the centre with up to date facilities needed to maintain the standard of sporting facilities currently provided.

The main aim of the reserves policy is to try to build up reserves for future replacement of facilities over and above the normal maintenance and repairs. In particular, the replacement of the all weather pitch carpet and the biomass boiler are the main objectives, this currently stands at £467,931. The building up of reserves is difficult because the centre, although a registered charity and main provider of community based sport and recreation facilities in Craven, it is nevertheless not subsidised by either Craven District Council nor North Yorkshire County Council.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Structure, governance and management**

The Charity was established by a charitable trust deed on 31 August 1984 to hold land and buildings at Sandylands, Carlton New Road, North Yorkshire, BD23 2AZ.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Beck

L Viles (Resigned 30 September 2021)

T Howson

A Solloway

C Harbron

G Calam

D Shaw (Resigned 21 December 2021)

W Burnett

J Mukherjee

P Wilkinson

C Carroll

B Bruce

A Cox

A Higgins

R Mahmood

The charity is managed by a voluntary management committee, who are trustees, the members representing the various sports in the area and also Craven District Council, North Yorkshire County Council and Skipton Town Council. The centre also has a good working relationship with Mr Bruce Dinsmore, the sports development officer for Craven District Council. All members of the committee shall retire at the end of the next annual general meeting after the date on which they came into office, but they may be re-elected or re-appointed. The committee is responsible for all decisions made in the administration of the charity. The trustees meet five times per year and the chairman and centre manager are in contact every week to sort out minor problems face to face. It is a self help organisation. There is no membership fee, the facilities being used by all sections of the community.

The sports centre employs a full time sports centre manager, a part time assistant manager, part time receptionists, aerobics and fitness instructors, gardener, cleaners and various tradesmen as required.

The sports centre is fully operational under Health and Safety and safe systems of work.

On behalf of the board of Trustees

**R Beck**

Trustee

Dated: 13 December 2022

# SANDYLANDS SPORTS CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SANDYLANDS SPORTS CENTRE

---

I report to the Trustees on my examination of the financial statements of Sandylands Sports Centre (the Charity) for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 in order to enable a proper understanding of the financial statements to be reached.

#### **Shepherd Partnership Limited**

Carleton Business Park  
Skipton  
BD23 2DE

Dated: 14 December 2022

# SANDYLANDS SPORTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Income from:</u></b>					
Grants receivable	3	65,628	-	65,628	179,056
Sports Centre Income	4	278,959	-	278,959	176,077
<b>Total income</b>		<b>344,587</b>	<b>-</b>	<b>344,587</b>	<b>355,133</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	233,307	-	233,307	226,727
<b>Total resources expended</b>		<b>233,307</b>	<b>-</b>	<b>233,307</b>	<b>226,727</b>
<b>Net incoming resources before transfers</b>		<b>111,280</b>	<b>-</b>	<b>111,280</b>	<b>128,406</b>
Gross transfers between funds		(115,026)	115,026	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(3,746)</b>	<b>115,026</b>	<b>111,280</b>	<b>128,406</b>
Fund balances at 1 September 2021		1,084,121	352,905	1,437,026	1,308,620
<b>Fund balances at 31 August 2022</b>		<b>1,080,375</b>	<b>467,931</b>	<b>1,548,306</b>	<b>1,437,026</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		919,613		950,670
<b>Current assets</b>					
Stocks	12	4,983		1,001	
Debtors	10	38,806		29,596	
Cash at bank and in hand		594,699		477,168	
			<u>638,488</u>		<u>507,765</u>
<b>Creditors: amounts falling due within one year</b>	11	(9,795)		(21,409)	
Net current assets			<u>628,693</u>		<u>486,356</u>
<b>Total assets less current liabilities</b>			<u>1,548,306</u>		<u>1,437,026</u>
<b>Income funds</b>					
Restricted funds			467,931		352,905
Unrestricted funds			1,080,375		1,084,121
			<u>1,548,306</u>		<u>1,437,026</u>

The financial statements were approved by the Trustees on 13 December 2022

R Beck  
Trustee

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2022

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### 1 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Accounting policies

#### Charity information

Sandylands Sports Centre is a registered charity established by a charitable trust deed on 31 August 1984.

#### 2.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 2.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 2.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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### 2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended relate to trading costs associated with the operation of a sports centre.

### 2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 2.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 2.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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### 2 Accounting policies

(Continued)

#### 2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

##### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 2 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Total
	<b>2022</b>	2021
	£	£
Donation and Gift Aid	50,580	150
Local government grants	15,048	178,906
	<u>65,628</u>	<u>179,056</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 4 Sports Centre Income

	<b>Unrestricted funds</b>	Total
	<b>2022</b>	2021
	£	£
Rental income	9,546	6,217
Charitable activities income	269,413	169,860
	<u>          </u>	<u>          </u>
Sports Centre Income	<u>278,959</u>	<u>176,077</u>

### 5 Raising funds

	<b>Unrestricted funds</b>	Total
	<b>2022</b>	2021
	£	£
<u>Sports Centre Costs</u>		
Trading activities	233,307	226,727
	<u>          </u>	<u>          </u>

Trading activities costs includes payments to the Independent Examiner of £1,500 (2021 - £1,500) for the independent examination and £4,330 (2021 - £8,356) for accountancy services.

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 7 Employees

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	10	13
	<u>          </u>	<u>          </u>

The wages and salaries costs for the year were £103,234 (2021 - £87,873) and social security costs were £1,052 (2021 - £355).

There were no employees whose annual remuneration was more than £60,000.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 8 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2021	923,365	141,728	144,605	1,209,698
At 31 August 2022	923,365	141,728	144,605	1,209,698
<b>Depreciation and impairment</b>				
At 1 September 2021	89,476	49,249	120,303	259,028
Depreciation charged in the year	17,895	7,087	6,075	31,057
At 31 August 2022	107,371	56,336	126,378	290,085
<b>Carrying amount</b>				
At 31 August 2022	815,994	85,392	18,227	919,613
At 31 August 2021	833,889	92,479	24,302	950,670

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	30,104	23,496
Prepayments and accrued income	8,702	6,100
	38,806	29,596

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,363	859
Trade creditors	924	2,338
Accruals and deferred income	7,508	18,212
	9,795	21,409

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 12 Stocks

	2022 £	2021 £
Goods for resale	4,983	1,001

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:				
Tangible assets	847,629	71,984	919,613	950,670
Current assets/(liabilities)	232,746	395,947	628,693	486,356
	<u>1,080,375</u>	<u>467,931</u>	<u>1,548,306</u>	<u>1,437,026</u>

### 15 Cash generated from operations

	2022 £	2021 £
Surplus for the year	111,280	128,406
Movements in working capital:		
(Increase)/decrease in stocks	(3,982)	1,714
(Increase) in debtors	(9,210)	(10,633)
(Decrease)/increase in creditors	(11,614)	841
<b>Cash generated from operations</b>	<u>86,474</u>	<u>120,328</u>

**SANDYLANDS SPORTS CENTRE**

England & Wales - Charity number 515760

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# Accounts

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Charity Registration No. 515760

**SANDYLANDS SPORTS CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

# SANDYLANDS SPORTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

R Beck  
T Howson  
A Solloway  
C Harbron  
G Calam  
D Shaw  
W Burnett  
J Mukherjee  
P Wilkinson  
C Carroll  
B Bruce  
A Cox

**Charity number**

515760

**Principal address**

Sandylands  
Carlton New Road  
Skipton  
BD23 2AZ

**Independent examiner**

Shepherd Partnership Limited  
Carleton Business Park  
Skipton  
BD23 2DE

**Bankers**

HSBC Bank plc  
61 High Street  
Skipton  
North Yorkshire  
BD23 1DW

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# SANDYLANDS SPORTS CENTRE

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

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# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 AUGUST 2021***

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The Trustees present their annual report and financial statements for the year ended 31 August 2021.

### **Objectives and activities**

Sandylands Sports Centre formerly known as The Coulthurst Craven Sports Centre is the main provider of comprehensive dry weather community based sports and recreational facilities in the Craven Area. The original sports hall was constructed in 1972 by The Coulthurst Trust, founded by the late John W Coulthurst MA, JP of Gargrave.

The existing facilities comprise outside all weather pitches and tennis courts, four badminton courts, five a side football, basketball, netball, cricket and tennis in the main hall, four squash courts (two glass backed), a fitness room, a martial arts room, an aerobics room and associated changing facilities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### **Achievements and performance**

From September 2020 onwards the Sports Centre was still operating under the Government's Covid-19 restrictions in line with the Governing Bodies guidelines and restrictions. The all-weather pitch was being well used as the restrictions allowed for junior outdoor team sports. The Sports Centre was claiming for all staff under the Government's Job Retention Scheme. The Sports Centre briefly re-opened on 2 January 2021 but the Government then announced another national lockdown on 5 January 2021. The two secondary schools and Craven College returned to the Sports Centre on 8 March 2021 as part of their educational curriculum. The Sports Centre welcomed back some indoor 5-a-side bookings in the main hall from 24 May 2021. All the sports returned to the Sports Centre during August 2021, the last being martial arts and the Craven U3A. The Sports Centre received Covid support grants from Craven District Council during the Covid-19 restrictions.

Skipton Tennis Centre upgraded all the fencing during September 2020, financed by Section 106 Agreement Planning Gain allocation funding via Craven District Council. Skipton Tennis Centre also submitted a grant application to the Lawn Tennis Association for funding for the already approved four indoor tennis courts extension and, on 2 March 2021 received a letter from the Lawn Tennis Association informing them that they were supportive of the proposed Tennis Development and would lend £250,000 as a ten year interest free loan under their Facility Loan Scheme. The Sandylands Sports Centre Tennis Sub Group met on 18 May 2021 and agreed terms of a new lease with Skipton Tennis Centre. There were further meetings between September 2020 and August 2021 with both the Lawn Tennis Association and Craven District Council. The use of approved fourth indoor tennis court was being considered for Padel, in conjunction with the Lawn Tennis Association.

The proposed dedicated gymnasium and indoor and outdoor climbing walls and associated bouldering area, together with two meeting rooms and café, as an extension of the all-weather pitch changing rooms building was discussed at a site meeting on 16 April 2021 with Craven District's Principal Planning Officer. The outcome was positive. Further meetings then took place with British Gymnastics and the British Mountaineering Council together with Craven Gymnastics Club and Troll Outdoors. The Sports Centre commissioned a topographical survey of the whole site and then employed an architect. The first meeting with the architect was on 3 June 2021. By the end of August 2021 the architect was making good progress on the preliminary planning drawings and it was hoped to submit the planning application to Craven District Council towards the end of September 2021. Discussions took place with Craven District Council regarding possible Section 106 Agreement Planning Gain allocations being used to reimburse the Sports Centre for costs of employing the architect and for the planning fee. Funds continued to be "ring fenced" within the Deposit BB/AWP Replacement Account for the proposed gymnastics and climbing scheme.

Following protracted discussions with Skipton Town AFC, the adjoining landowner a Deed of Variation was signed with the Sports Centre which allowed for new foul drainage routes to the existing foul drain in Engine Shed Lane. All the new foul drains serving serving the Sports Centre (including Skipton RUFC) were completed in December 2020. Following further work to the replacement macerator pumps, the Sports Centre was connected to the new foul drainage system in March 2021. During April and May 2021, two macerator pumps were installed in the new pump well chamber at Skipton Tennis Centre. The latter was then connected to the new foul drainage system. The £40,000 scheme was financed primarily by a Section 106 Agreement Planning Gain allocation via Craven District Council and the outstanding balance from Sports Centre funds.

The main hall at the Sports Centre was resealed towards the end of the year and remedial works undertaken in April 2021. However, the floor started to peel badly and was therefore resealed again by a different contractor in late August 2021.

During September 2020 to August 2021 the management committee and finance sub group continued to meet using Zoom.

A second meeting of the Sandylands Community Sports Hub, organised by Craven District Council using Microsoft teams was held on 16 March 2021.

I am pleased to report that Sandylands Sports Centre has survived Covid-19.

As Chairman, I am grateful for the support and vision of the Trustees and also the dedication of Daille Coope our Sports Centre Manager, and of his team.

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# SANDYLANDS SPORTS CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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### **Financial review**

The Charity's unrestricted funds stood at £1,084,121 at the year end. Funds deployed as part of premises and equipment stood at £860,791, leaving free reserves £223,330. This is more than sufficient for immediate needs above the level of £30,000, or two months expenditure which the trustees consider practical and achievable to cover risks and uncertainties of running a sports centre. The policy is to build up reserves, subject to prior demands of further capital expenditure to equip the centre with up to date facilities needed to maintain the standard of sporting facilities currently provided.

The main aim of the reserves policy is to try to build up reserves for future replacement of facilities over and above the normal maintenance and repairs. In particular, the replacement of the all weather pitch carpet and the biomass boiler are the main objectives, this currently stands at £352,905. The building up of reserves is difficult because the centre, although a registered charity and main provider of community based sport and recreation facilities in Craven, it is nevertheless not subsidised by either Craven District Council nor North Yorkshire County Council.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Charity was established by a charitable trust deed on 31 August 1984 to hold land and buildings at Sandylands, Carlton New Road, North Yorkshire, BD23 2AZ.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Beck

L Viles

(Resigned 30 September 2021)

T Howson

A Solloway

C Harbron

G Calam

D Shaw

W Burnett

J Mukherjee

P Wilkinson

C Carroll

B Bruce

A Cox

# **SANDYLANDS SPORTS CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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The charity is managed by a voluntary management committee, who are trustees, the members representing the various sports in the area and also Craven District Council, North Yorkshire County Council and Skipton Town Council. The centre also has a good working relationship with Mr Bruce Dinsmore, the sports development officer for Craven District Council. All members of the committee shall retire at the end of the next annual general meeting after the date on which they came into office, but they may be re-elected or re-appointed. The committee is responsible for all decisions made in the administration of the charity. The trustees meet five times per year and the chairman and centre manager are in contact every week to sort out minor problems face to face. It is a self help organisation. There is no membership fee, the facilities being used by all sections of the community.

The sports centre employs a full time sports centre manager, a part time assistant manager, part time receptionists, aerobics and fitness instructors, gardener, cleaners and various tradesmen as required.

The sports centre is fully operational under Health and Safety and safe systems of work.

On behalf of the board of Trustees

**R Beck**

Trustee

Dated: 21 December 2021

# SANDYLANDS SPORTS CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SANDYLANDS SPORTS CENTRE

---

I report to the Trustees on my examination of the financial statements of Sandylands Sports Centre (the Charity) for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 in order to enable a proper understanding of the financial statements to be reached.

#### **Shepherd Partnership Limited**

Carleton Business Park  
Skipton  
BD23 2DE

Dated: .....

# SANDYLANDS SPORTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>					
Grants receivable	3	179,056	-	179,056	34,969
Sports Centre Income	5	176,077	-	176,077	187,739
Investments	4	-	-	-	425
<b>Total income</b>		<b>355,133</b>	<b>-</b>	<b>355,133</b>	<b>223,133</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	226,727	-	226,727	191,429
<b>Total resources expended</b>		<b>226,727</b>	<b>-</b>	<b>226,727</b>	<b>191,429</b>
<b>Net incoming resources before transfers</b>		<b>128,406</b>	<b>-</b>	<b>128,406</b>	<b>31,704</b>
Gross transfers between funds		(150,135)	150,135	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(21,729)</b>	<b>150,135</b>	<b>128,406</b>	<b>31,704</b>
Fund balances at 1 September 2020		1,105,850	202,770	1,308,620	1,276,916
<b>Fund balances at 31 August 2021</b>		<b>1,084,121</b>	<b>352,905</b>	<b>1,437,026</b>	<b>1,308,620</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2021

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	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		950,670		976,382
<b>Current assets</b>					
Stocks	12	1,001		2,715	
Debtors	10	29,596		18,963	
Cash at bank and in hand		477,168		331,128	
		<u>507,765</u>		<u>352,806</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(21,409)</u>		<u>(20,568)</u>	
Net current assets			486,356		332,238
<b>Total assets less current liabilities</b>			<u>1,437,026</u>		<u>1,308,620</u>
<b>Income funds</b>					
Restricted funds			352,905		202,770
Unrestricted funds			1,084,121		1,105,850
			<u>1,437,026</u>		<u>1,308,620</u>

The financial statements were approved by the Trustees on 21 December 2021

R Beck  
Trustee

# SANDYLANDS SPORTS CENTRE

## BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2021

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### 1 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Accounting policies

#### Charity information

Sandylands Sports Centre is a registered charity established by a charitable trust deed on 31 August 1984.

#### 2.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 2.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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### 2 Accounting policies

(Continued)

#### 2.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All resources expended relate to trading costs associated with the operation of a sports centre.

#### 2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 2.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### 2 Accounting policies

(Continued)

##### 2.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 2.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

###### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

###### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### 2 Accounting policies

(Continued)

#### ***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Other financial liabilities***

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 3 Donations and legacies

	Unrestricted funds	Total
	2021 £	2020 £
Donation and Gift Aid	150	2,500
Local government grants	178,906	32,469
	<u>179,056</u>	<u>34,969</u>

### 4 Investments

	Total	Unrestricted funds
	2021 £	2020 £
Interest receivable	-	425
	<u>-</u>	<u>425</u>

### 5 Sports Centre Income

	Unrestricted funds	Total
	2021 £	2020 £
Rental income	6,217	8,220
Charitable activities income	169,860	179,519
	<u>176,077</u>	<u>187,739</u>

### 6 Raising funds

	Unrestricted funds	Total
	2021 £	2020 £
<u>Sports Centre Costs</u>		
Trading activities	226,727	191,429
	<u>226,727</u>	<u>191,429</u>

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 6 Raising funds

(Continued)

Trading activities costs includes payments to the Independent Examiner of £1,500 (2020 - £1,500) for the independent examination and £8,356 (2020 - £6,148) for accountancy services.

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 8 Employees

	2021 Number	2020 Number
Administration, marketing and commercial	11	13

The wages and salaries costs for the year were £87,873 (2020 - £79,512) and social security costs were £355 (2020 - £866).

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 September 2020	923,365	141,728	137,234	1,202,327
Additions	-	-	7,371	7,371
At 31 August 2021	923,365	141,728	144,605	1,209,698
<b>Depreciation and impairment</b>				
At 1 September 2020	71,581	42,163	112,201	225,945
Depreciation charged in the year	17,895	7,086	8,102	33,083
At 31 August 2021	89,476	49,249	120,303	259,028
<b>Carrying amount</b>				
At 31 August 2021	833,889	92,479	24,302	950,670
At 31 August 2020	851,784	99,565	25,033	976,382

# SANDYLANDS SPORTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	23,496	13,188
Prepayments and accrued income	6,100	5,775
	<u>29,596</u>	<u>18,963</u>

### 11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	859	888
Trade creditors	2,338	-
Other creditors	-	10,083
Accruals and deferred income	18,212	9,597
	<u>21,409</u>	<u>20,568</u>

### 12 Stocks

	2021	2020
	£	£
Goods for resale	1,001	2,715

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

### 14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:				
Tangible assets	860,791	89,879	950,670	976,382
Current assets/(liabilities)	223,330	263,026	486,356	332,238
	<u>1,084,121</u>	<u>352,905</u>	<u>1,437,026</u>	<u>1,308,620</u>