

**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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# **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 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.

# **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**

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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 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>		355,133	-	355,133	223,133
<b><u>Expenditure on:</u></b>					
Raising funds	6	226,727	-	226,727	191,429
<b>Total resources expended</b>		226,727	-	226,727	191,429
<b>Net incoming resources before transfers</b>		128,406	-	128,406	31,704
Gross transfers between funds		(150,135)	150,135	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(21,729)	150,135	128,406	31,704
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>		1,084,121	352,905	1,437,026	1,308,620

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

	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	
		507,765		352,806	
<b>Creditors: amounts falling due within one year</b>	11	(21,409)		(20,568)	
Net current assets			486,356		332,238
<b>Total assets less current liabilities</b>			1,437,026		1,308,620
<b>Income funds</b>					
Restricted funds			352,905		202,770
Unrestricted funds			1,084,121		1,105,850
			1,437,026		1,308,620

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>
Sports Centre Income		

### 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 £
<b>Amounts falling due within one year:</b>		
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>