

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

SANDYLANDS SPORTS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

SANDYLANDS SPORTS CENTRE

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SANDYLANDS SPORTS CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

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

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

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

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

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

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

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

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

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

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

	Unrestricted funds	Total
	2022 £	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

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

5 Raising funds

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

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

2022 Number	2021 Number
10	13
<hr/>	<hr/>

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
	£	£	£	£
Cost				
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
Depreciation and impairment				
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
Carrying amount				
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 £
Amounts falling due within one year:		
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
	1,080,375	467,931	1,548,306	1,437,026

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
Cash generated from operations	86,474	120,328