

The Wheldrake Recreation Ground Foundation

(Charity number: 523310)

Trustees annual report & financial statements for the year ended

31st March 2023

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Charity accounts preparation &
independent examination service

The Wheldrake Recreation Ground Foundation

(Charity number: 523310)

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Trustees' Annual Report

From: 1st April 2022

To: 31st March 2023

Charity's full name The Wheldrake Recreation Ground Foundation

Registered Charity number 523310

Objectives and activities

Summary of the purposes of the charity set out in its governing document

The Wheldrake Recreation Ground Foundation, operating under the name of the WRA, is the registered charity (Charitable Trust) which is responsible for the management of the Trust property located between Broad Highway and Greengales Lane, comprising around 6 acres of land. Funds for a recreation ground was raised by the residents of Wheldrake, including a contribution from the Parish Council, which enabled the purchase of the property on 31 January 1972. The property was placed in Trust, a Charity formed, and the Parish council named as the Custodian Trustee. The Custodian Trustee (Parish Council) holds the Title to the Land, but is forbidden to be involved in the management of the Trust Property. The responsibility of managing the Trust Property is vested in a committee of managing trustees, appointed in accordance with the governing document, the Conveyance of 1972.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

To provide a recreational facility for the benefit of the residents of Wheldrake. In order to meet its charitable objective the management committee permit the facility to be used by individuals and businesses from the wider community when the facility is not required by residents of Wheldrake.

To increase the funds available to maintain the hall and reduce the cost of using the hall to local residents. To further the aim of the charity, local not for profit groups based in the village are offered a membership which allows them to use the facility as their base of operations

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

The financial year 2022/23 has been a challenging year due to the increase in energy costs and inflation around the world affecting prices in general. The trustees had already budgeted for external improvements and completed the rendering in accordance with the planning consent obtained in 2016 when the repairs to the roof was passed. This meant that other proposed improvements to the facilities had to be deferred. Despite these challenges, the charity still achieved its charitable purpose. Additionally, there has been an increase in the recreational activity with the addition of a darts club.

The bar continued to operate on a 7 day per week basis, which included opening during recreational events including darts, table tennis, football and cricket. The bar continued to operate on a volunteer basis, with the profits earmarked for the project to convert the tennis courts into a Multi Use Games Area to provide more recreational opportunities

The proposal to set up a separate trading subsidiary for the bar was put to the trustees and it was agreed to create the subsidiary once the CIO conversion was completed. It was understood and accepted that without the trading subsidiary, that the Charity would be liable for tax on the additional revenue.

The income received in this period from bar sales was £101,830 which has far exceeded the trading allowance. It has therefore been provided for that the profits from the bar takings of £40,309 (£101,830 takings less £61,521 bar purchases) be stated as a tax liability of approximately £8,000 . The trading of the bar is also subject to VAT this year and a provision of £492 has been made for this also

Financial review

Review of the charity's financial position at the end of the period

A surplus has been made this year and has increased reserves.

Statement explaining the policy for holding reserves stating why they are held

Unrestricted reserves are held to continue to maintain the building, field and facilities.

Amount of reserves held

£79,883

Reasons for holding zero reserves

n/a

Funds materially in deficit

None

Explanation of any uncertainties about the charity continuing as a going concern

No concerns

Structure, governance and management

Description of the charity's trusts

Type of governing document Trust Deed

How the charity is constituted

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

The Trustees are appointed annually at the AGM, and the Governing Document makes provision for the election of 13 Trustees from the community, and 14 named Trustees from organisations listed in the second schedule of the the Trust Deed. Together they form the management committee who oversee the hall and the recreation field.

Reference and administration details

Charity's full name The Wheldrake Recreation Ground Foundation

Other names the charity is known by Wheldrake Recreation Association

Charity's principal address Wheldrake Village Hall
Broad Highway
Wheldrake, York
Postcode YO19 6BU

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Paul Butler	Chair		
Graham Viney	Treasurer From Feb 23	Appointed October 22	
Suzie Mercer	Secretary	Appointed October 22	
Sean Baldry		Appointed October 22	
Sharon Brookes	Treasurer until Feb 23	October 22 to Feb 23	
Anthony Carter			
Erica Brownlow			
Andrea Pearson		Appointed October 22	
Andrew Firth		Resigned October 22	
Helen Hunter		Resigned October 22	
Les Fearn			
Sarah Levitt			
Paul Rhodes			
Barry Midgley		Appointed October 22	

Names and addresses of advisers


Type of adviser	Name	Address
Independent Examiner	Karen Wood ACMA,CGMA	Outsource Accountancy Services & Independent Examinations Hiscox Building, Peasholme Green YO1 7PR
Bankers	HSBC Selby Branch	

Name of chief executive or names of senior staff members**Declaration**

The trustees declare that they have approved the Trustees Annual Report and Accounts

Signed on behalf of the charity's trustees

Signature



Full Name Anthony Carter

Position Chairman

Date 28/01/2024

Independent examiner's report to the trustees of The Wheldrake Recreation Ground Foundation

I report on the accounts of: **The Wheldrake Recreation Ground Foundation**
for the year ended: **31st March 2023** which are set out on pages 5 to 7.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records

Bar sales have exceeded the trading allowance for charitable organisations and I have been informed that the VAT and corporation tax will be paid next year.



Karen Wood (ACMA)
Outsource independent examination
service
The Hiscox Building
Peaseholme Green
York YO1 7PR

29/01/2024

Date:

The Wheldrake Recreation Ground Foundation
(Charity number: 523310)

Receipts & payments accounts for the year ended:			31st March 2023	
	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Receipts				
Hall bookings	7,505	-	7,505	5,154
Affiliation fees	3,000	-	3,000	3,750
Affiliation rents	7,553	-	7,553	9,522
Grants received	977	-	977	15,501
Recycling receipts	823	-	823	390
Donations	1,114	-	1,114	405
Field rent & key deposits	-	-	-	93
Bar sales	101,830	-	101,830	19,488
Bank interest	164	-	164	4
Sundry income	80	-	80	-
Total receipts	123,046	-	123,046	54,307
Payments				
Insurance costs	1,361	-	1,361	1,283
Electricity & gas	5,630	-	5,630	2,509
Office & telephone	347	-	347	326
Rates, waste & water	1,149	-	1,149	887
Field maintenance	4,603	1,500	6,103	5,318
Hall deposit returned	15	-	15	-
Cleaning & pest control	4,548	-	4,548	4,023
Licenses & membership	416	-	416	668
Maintenance , repairs & renewals	25,296	-	25,296	5,914
Bar purchases	61,521	-	61,521	8,583
Independent examination	300	-	300	280
Legal fees	2,754	-	2,754	-
Advertising & publicity	-	-	-	1,129
Bank charges	190	-	190	244
Sundry costs	226	-	226	-
Total payments	108,356	1,500	109,856	31,164
Loan repayments to external funder	7,620	-	7,620	1,597
Total payments	115,976	1,500	117,476	32,761
Net of receipts/(payments)	7,070	(1,500)	5,570	21,546
Transfers between funds	-	-	-	-
Balance brought forward	72,813	1,500	74,313	52,767
Balance carried forward	79,883	-	79,883	74,313

The Wheldrake Recreation Ground Foundation
(Charity number: 523310)

Statement of assets and liabilities at:

31st March 2023

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
Assets	£	£	£	£
Cash at bank and in hand				
Current bank account	4,847	-	4,847	18,830
Savings bank account	39,372	-	39,372	42,508
Bar account	33,169	-	33,169	12,306
Bar cash float	150	-	150	150
Cash in hand	2,345	-	2,345	519
	<u>79,883</u>	<u>-</u>	<u>79,883</u>	<u>74,313</u>

Investment assets

Fund to which asset belongs

Trust Property

Expendable endowment

Recreation ground

The trustees consider, in the light of professional advice, that the recreation ground (the 'Trust Property' as defined by the charity's governing document) is an expendable endowment. It is intended to be held as a long term capital asset of the charity to serve as a recreation ground, but in the exceptional circumstances, subject to three separate criteria, it could be sold, though all proceeds would need to be applied for the purpose of the charity.

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
Liabilities	£	£	£	£
Government bounce back loan	-	-	-	7,577
Independent examination fee	350	-	350	300
VAT Liability	492	-	492	
Corporation tax liability	8,000	-	8,000	
	<u>8,842</u>	<u>-</u>	<u>8,842</u>	<u>7,877</u>

The Wheldrake Recreation Ground Foundation
(Charity number: 523310)

Notes to the accounts for the year ended:

31st March 2023

1. Basis of accounts

The Trustees have taken advantage of section 144 (2) of the Charities Act 2011 and prepared the accounts on a receipts and payments basis.

2. Restricted income funds

Fund name

Wheldrake Parish council
Ward Grant

Purpose

Grant towards field maintenance
Grant for car park improvements

	Balance b/fwd	Incoming resources	Resources expended	Balance c/fwd
	£	£	£	£
Wheldrake Parish council	-	-	0	-
Ward Grant	1,500	-	1,500	-
	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>

3. Bar trading and taxation

Bar sales this year have exceeded the allowed trading limits for charitable organisations for both VAT and corporation tax purposes. The charity has registered for VAT on 1st March 2023 with VAT registration number 437 3826 76 and completed a VAT return. This was not paid in this current year so the liability has been stated on the SOAL. The corporation tax liability has also been recognised on the SOAL and is being dealt with by Adams & Co. Accountants.

Approval of accounts for the year ended:

31st March 2023

The report and accounts were approved at a meeting of the Trustees held on:

28/01/2024

Date



Signed for and on behalf of the trustees

28/01/2024

Date

Anthony Carter

Print name

CHAIRMAN

Position (e.g. Chair etc)

