

# CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST

England & Wales · Charity number 523911

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1962-06-19

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

## Contact

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**Address** C D Y S T  
Coldwell Lane  
Sheffield  
S10 5TJ

**Phone** 07711 139948

**Email** [daveb@cdyst.co.uk](mailto:daveb@cdyst.co.uk)

**Website** [www.cdyst.co.uk](http://www.cdyst.co.uk)

## Activities

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**Objects:** HELPING AND EDUCATING BOYS AND GIRLS THROUGH THEIR LEISURE-TIME ACTIVITIES, TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES, SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THEIR CONIDITONS OF LIFE MAY BE IMPROVED.

**Activities:** To provide outdoor & indoor recreational space to local youth & in supporting this aim to local adult & community groups - to develop their social & physical skills.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** DISTRICT OF CROSSPOOL, IN THE CITY OF SHEFFIELD
- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£44,300	£51,871	-	-
2024-02-29	£27,143	£40,438	-	-
2023-02-28	£26,257	£17,151	-	-
2022-02-28	£42,059	£39,208	-	-
2021-02-28	£34,201	£21,548	-	-

## Trustees

Name	Role	Appointed
Linda Birch		2019-07-01
Robert Barnett		2023-06-12
Robert Beaumont		2015-02-19
Susan Jane Shirt		2017-02-16

**CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST**

England & Wales - Charity number 523911

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# Accounts

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CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

REGISTERED CHARITY NUMBER 523911

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# Trustees' Annual Report for the period

<b>From</b>		Period start date			<b>To</b>			Period end date		
	Day	Month	Year		Day	Month	Year			
	01	03	2024		28	02	2025			

## Section A Reference and administration details

**Charity name** Crosspool and District Youth Sports Trust

**Other names charity is known by** C.D.Y.S.T.

**Registered charity number (if any)** 523911

**Charity's principal address (for correspondence)** Coldwell Lane, Crosspool,  
Sheffield

**Postcode** S10 5TL

### Names of the charity 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)
1	Mr R Barnett			
2	Mrs L Birch			
3	Mrs S Shirt			
4	Mr R Beaumont			
5				
6				
7				
8				
9				
10				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Independent Financial Examiner</b>	Carl Bullement A.C.M.A.	Westbrook House, Wreakes Lane, Dronfield S18 1LY

### Name of chief executive or names of senior staff members (Optional information)

Mr Robert Beaumont (Secretary)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the trustees

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p><b>Risk management</b> The trustees examine the major risks that the charity face each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on future activities.</p> <p><b>Accounting and reporting responsibilities</b> Charity law requires trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the attached financial statements, the trustees have: Selected suitable accounting policies and then applied them consistently Made judgements and estimates that are reasonable and prudent Followed applicable accounting standards and the charities SORP. Prepared the financial statements on the going concern basis.</p> <p>The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are responsible for keeping proper accounting records such as to disclose with reasonable accuracy, the financial position of the charity at any time, and to enable that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.</p>
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## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

<p>The objects of the charity are to help and educate boys and girls through their leisure time activities so as to develop their mental and spiritual capacities so that they may grow to full maturity as individuals and members of society and that the conditions of their lives may be improved.</p>
<p>Current regular activities include a local junior football club, Scoil Rince Irish dance, keep fit, badminton, Makenki Karate clubs, tae kwando, aikido classes, The Academy children &amp; Adults physical training (Daytime), Salsa Beat/Zumba, indoor childrens football, Indoor Bowls (seasonal), Science club (in school holidays) plus occasional bookings for various meetings / activities.</p>

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

In general, we are continuing to improve facilities at the hall.

We are continuing to have an increase in bookings for one-off parties & also regular groups. New users have found us through our website, social media & word of mouth.

Claremont hospital continues to rent our car park.

We were successful in securing 2 Grants: £2,500 from J.G. Greaves Charitable Trust towards the felling & maintenance of trees & landscaping & £11,882 to cover the complete cost of replacing the hall heating for a new carbon emission reduced system.

We have updated the booking system & have now a 2nd payment method in place from January this year through Stripe for one off bookings & Childrens parties.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The trustees have continued to put improved facilities in place wherever possible whilst maintaining an adequate level of reserves to ensure that the charity will be able to continue to operate for the foreseeable future.

**Details of any funds materially in deficit**

## Section F Other optional information

Car parking spaces are still used by Claremont. This is helping the local community as there have been issues with staff parking on residential streets.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Mr Robert Beaumont	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>		

# Independent examiner's report on the accounts

Report to the trustees/  
members of

Crosspool and District Youth Sports Trust

On accounts for the year  
ended

28th February 2025

Charity no  
(if any)

523911

Set out on pages

5 - 8

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the
  - to keep accounting records in accordance with section 41 of the 1993
  - to prepare accounts which accord with the accounting records and have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Carl Bullement*

Date: 18/11/2025

Name: Carl Bullement A.C.M.A.

Relevant professional Chartered Management Accountant (CIMA)

Address: Westbrook House, Wreakes Lane, Dronfield  
S18 1LY



Crosspool and District Youth Sports Trust			Charity No (if any)	523911	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/03/2024	<b>To</b>	Period end date	28/02/2025	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income	Grants & Donations	S01	14,382	-	-	14,382	200
Activities for generating funds	Letting of Premises	S02	28,252	-	-	28,252	26,942
Investment income		S03	1,666	-	-	1,666	- 1,843
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>			44,300	-	-	44,300	25,299
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	43,665	8,206	-	51,871	48,644
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>		S10	-	-	-	-	-
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>			43,665	8,206	-	51,871	48,644
<b>Net incoming/(outgoing) resources before transfers</b>			635	- 8,206	-	- 7,571	- 23,345
<b>Gross transfers between funds</b>			-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			635	- 8,206	-	- 7,571	- 23,345
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			635	- 8,206	-	- 7,571	- 23,345
<b>Total funds brought forward</b>			108,879	193,285	-	302,164	325,509
<b>Total funds carried forward</b>			109,514	185,079	-	294,593	302,164

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 3)	B01	-	185,079	-	185,079	193,285
	B02	-	-	-	-	-
Investments	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	185,079	-	185,079	193,285
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors	B06	-	-	-	-	-
(Short term) investments	B07	30,997	-	-	30,997	30,255
Cash at bank and in hand	B08	79,159	-	-	79,159	79,248
<b>Total current assets</b>	B09	110,156	-	-	110,156	109,503
<b>Creditors: amounts falling due within one year (Note 4)</b>	B10	642	-	-	642	624
<b>Net current assets/(liabilities)</b>	B11	109,514	-	-	109,514	108,879
<b>Total assets less current liabilities</b>	B12	109,514	185,079	-	294,593	302,164
<b>Creditors: amounts falling due after one year (Note 4)</b>	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	109,514	185,079	-	294,593	302,164
<b>Funds of the Charity</b>						
Unrestricted funds	B16	109,514			109,514	108,879
	B17	-			-	-
Restricted income funds	B18		185,079		185,079	193,285
Endowment funds	B19			-	-	-
<b>Total funds</b>	B20	109,514	185,079	-	294,593	302,164

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		18/11/2025

## Note 1 Basis of preparation

## 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

## 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

## 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed below.*

## INCOMING RESOURCES

**Recognition of incoming resources** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities** These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs** Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments** Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress** These are valued at the lower of cost or market value.

**Section C** **Notes to the accounts** **(cont.)**

**Note 3** **Tangible fixed assets**

**3.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	410,317	-	-	6,267	-	416,584
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance carried forward	410,317	-	-	6,267	-	416,584

**3.2 Accumulated depreciation and impairment provisions**

Basis	SL			SL		
Rate	2%			15%		
Balance brought forward	217,032	-	-	6,267	-	223,299
Depreciation charge for year	8,206	-	-	-	-	8,206
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	225,238	-	-	6,267	-	231,505

**3.3 Net book value**

Brought forward	193,285	-	-	-	-	193,285
Carried forward	185,079	-	-	-	-	185,079

**Note 4** **Creditors and accruals**

**4.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals	642	624	-	-
<b>Total</b>	<b>642</b>	<b>624</b>	<b>-</b>	<b>-</b>

**Note 5** **Transactions with related parties**

**5.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (e.g. order, governing document)	Amounts paid or benefit	
		This year £	Last year £
		NONE	NONE

**5.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

**5.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST**

England & Wales - Charity number 523911

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# Accounts

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CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

REGISTERED CHARITY NUMBER 523911

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STATEMENT OF FINANCIAL ACTIVITIES	5
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NOTES TO THE FINANCIAL STATEMENTS	7-8

# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	Day 01	Month 03	Year 2023	<b>To</b>	Day 29	Month 02	Year 2024

## Section A Reference and administration details

**Charity name** Crosspool and District Youth Sports Trust

**Other names charity is known by** C.D.Y.S.T.

**Registered charity number (if any)** 523911

**Charity's principal address (for correspondence)** Coldwell Lane, Crosspool,  
Sheffield

**Postcode** S10 5TL

### Names of the charity 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)
1	Mr D Bolsover			
2	Mrs L Birch			
3	Mrs S Shirt			
4	Mr R Beaumont			
5	Mr R Barnett			
6				
7				
8				
9				
10				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Independent Financial Examiner</b>	Carl Bullement A.C.M.A.	102 Snape Hill Lane, Dronfield. S18 2GP

### Name of chief executive or names of senior staff members (Optional information)

Mr Dave Bolsover (Secretary)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the trustees

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

#### Risk management

The trustees examine the major risks that the charity face each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on future activities.

#### Accounting and reporting responsibilities

Charity law require trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the attached financial statements, the trustees have:  
 Selected suitable accounting policies and then applied them consistently  
 Made judgements and estimates that are reasonable and prudent  
 Followed applicable accounting standards and the charities SORP.  
 Prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are responsible for keeping proper accounting records such as to disclose with reasonable accuracy, the financial position of the charity at any time, and to enable that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objects of the charity are to help and educate boys and girls through their leisure time activities so as to develop their mental and spiritual capacities so that they may grow to full maturity as individuals and members of society and that the conditions of their lives may be improved.

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Current regular activities include a local junior football club, Scoil Rince Irish dance, keep fit, badminton, Makenki Karate clubs, tae kwando, aikido classes, The Academy children & Adults physical training (Daytime), Salsa Beat/Zumba, indoor childrens football, Indoor Bowls (seasonal), Science club (in school holidays) plus occasional bookings for various meetings / activities.

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

In general, we are continuing to improve facilities at the hall.

The sit-on mower has been renewed (now battery powered) and a new mechanical cleaning machine has been acquired.

We are continuing to have an increase in bookings for one-off parties & also regular groups. New users have found us through our website, social media & word of mouth.

Claremont hospital continue to rent our car park.

We now do not accept cash payments. We have a charity PayPal account which has an invoice and tracking system and is working well. A new online booking system has been introduced. We now also have a further payment method via Stripe.

We have continued to improve the facilities.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The trustees have continued to put improved facilities in place wherever possible whilst maintaining an adequate level of reserves to ensure that the charity will be able to continue to operate for the foreseeable future.

**Details of any funds materially in deficit**

## Section F Other optional information

Car parking spaces are still used by Claremont. This is helping the local community as there have been issues with staff parking on residential streets.

The investment accounts have been closed and the funds have been deposited into the savings account.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Mr David Bolsover	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>		

# Independent examiner's report on the accounts

Report to the trustees/  
members of **Crosspool and District Youth Sports Trust**

On accounts for the year  
ended 29th February 2024 Charity no  
(if any) 523911

Set out on pages 5 - 8

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

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- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
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**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the
  - to keep accounting records in accordance with section 41 of the 1993
  - to prepare accounts which accord with the accounting records and have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Carl Bullement A.C.M.A.

Relevant professional Chartered Management Accountant (CIMA)

Address: 102 Snape Hill Lane, Dronfield  
S18 2GP



Crosspool and District Youth Sports Trust			Charity No (if any)	523911	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/03/2023	<b>To</b>	Period end date	29/02/2024	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income	Grants & Donations	S01	200	-	-	200	200
Activities for generating funds	Letting of Premises	S02	26,942	-	-	26,942	26,057
Investment income		S03	- 1,843	-	-	- 1,843	- 1,763
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	25,299	-	-	25,299	24,494
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	40,438	8,206	-	48,644	41,646
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	-	-	-	-	-
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	40,438	8,206	-	48,644	41,646
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 15,139	- 8,206	-	- 23,345	- 17,152
<b>Gross transfers between funds</b>							
		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 15,139	- 8,206	-	- 23,345	- 17,152
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	- 15,139	- 8,206	-	- 23,345	- 17,152
<b>Total funds brought forward</b>		S20	124,018	201,491	-	325,509	342,661
<b>Total funds carried forward</b>		S21	108,879	193,285	-	302,164	325,509

# Section B

# Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 3)	B01	-	193,285	-	193,285	201,491
		B02	-	-	-	-	-
Investments		B03	-	-	-	-	-
	<b>Total fixed assets</b>	B04	-	193,285	-	193,285	201,491
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors		B06	-	-	-	-	-
(Short term) investments		B07	30,255	-	-	30,255	63,548
Cash at bank and in hand		B08	79,248	-	-	79,248	61,094
	<b>Total current assets</b>	B09	109,503	-	-	109,503	124,642
<b>Creditors: amounts falling due within one year</b>	(Note 4)	B10	624	-	-	624	624
	<b>Net current assets/(liabilities)</b>	B11	108,879	-	-	108,879	124,018
	<b>Total assets less current liabilities</b>	B12	108,879	193,285	-	302,164	325,509
<b>Creditors: amounts falling due after one year</b>	(Note 4)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	<b>Net assets</b>	B15	108,879	193,285	-	302,164	325,509
<b>Funds of the Charity</b>							
Unrestricted funds		B16	108,879			108,879	124,018
		B17	-			-	-
Restricted income funds		B18		193,285		193,285	201,491
Endowment funds		B19			-	-	-
	<b>Total funds</b>	B20	108,879	193,285	-	302,164	325,509

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

## Note 1 Basis of preparation

## 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

## 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

## 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed below.*

## INCOMING RESOURCES

**Recognition of incoming resources** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities** These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs** Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments** Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress** These are valued at the lower of cost or market value.

**Section C Notes to the accounts (cont.)**

**Note 3 Tangible fixed assets**

**3.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	410,317	-	-	6,267	-	416,584
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance carried forward	410,317	-	-	6,267	-	416,584

**3.2 Accumulated depreciation and impairment provisions**

Basis	SL			SL		
Rate	2%			15%		
Balance brought forward	208,826	-	-	6,267	-	215,093
Depreciation charge for year	8,206	-	-	-	-	8,206
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	217,032	-	-	6,267	-	223,299

**3.3 Net book value**

Brought forward	201,491	-	-	-	-	201,491
Carried forward	193,285	-	-	-	-	193,285

**Note 4 Creditors and accruals**

**4.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals	624	624	-	-
<b>Total</b>	<b>624</b>	<b>624</b>	<b>-</b>	<b>-</b>

**Note 5 Transactions with related parties**

**5.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (e.g. order, governing document)	Amounts paid or benefit	
		This year £	Last year £
		NONE	NONE

**5.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

**5.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
David Bolsover	Trustee	Facilities management	4707	3600

**CDYST**  
**Financial Activities**  
**March 2021 - February 2024**

	Mar 2021 - Feb 2022	Mar 2022 - Feb 2023	Mar 2023 - Feb 2024
<b>Income</b>			
Aikido	1,188.00	1,944.00	2,088.00
Allstars Football		600.00	
B Clayton	576.00	821.15	499.87
Claremont parking	7,950.00	7,950.00	7,950.00
Crosspool Forum			200.00
Crosspool Juniors	2,300.00	2,300.00	2,675.00
Donations and legacies		200.00	
Government Grant	10,496.00		
Indoor Bowling	1,200.00	1,275.00	1,275.00
Jamie Green	496.14	460.64	
Makenki	1,092.00	1,092.00	882.00
Masons	9,600.00		
Other income	2,208.39	3,908.03	7,930.72
Polling Station		400.00	400.00
Rugby	920.25	2,038.80	1,066.50
Salsa & Zumba	954.00	1,493.82	943.67
Scoil Rince	882.00	1,302.00	728.00
The Academy	2,084.47		
Tricky Wingers	112.00	472.00	504.00
<b>Total Income</b>	<b>£ 42,059.25</b>	<b>£ 26,257.44</b>	<b>£ 27,142.76</b>
<b>Total</b>	<b>£ 42,059.25</b>	<b>£ 26,257.44</b>	<b>£ 27,142.76</b>
<b>Expenditures</b>			
Accountancy	594.00	624.00	624.00
Booking Secretary	1,090.00	260.00	
CCTV		145.40	250.00
Cleaning	1,870.00	1,795.36	2,480.73
Computer Costs			80.00
Electric	681.29	1,757.60	1,748.76
Facilities Management Services	3,600.00	4,706.98	5,700.00
Garden maintenance	7,471.35	7,567.70	8,288.78
Gas		735.04	1,918.28
Insurances	1,262.82	1,403.19	1,692.22
Internet / Website	343.20	368.54	244.78
Office/General Administrative Expenses		39.99	
Other Professional Services	120.00		
Paypal fees	76.68		
Pitch maintenance	1,470.12	939.20	1,173.86
Playground	9,623.88		
Printing, Postage and Stationery		38.89	66.44
Rates	251.49	599.20	1,126.40
Repairs and maintenance	9,004.15	6,220.24	12,652.73
Secure Door System		4,598.40	
Security			343.90
Telephone			199.32
Travel	429.87	346.86	
Waste disposal	680.20	661.94	1,067.63
Water	639.29	631.25	779.73
<b>Total Expenditures</b>	<b>£ 39,208.34</b>	<b>£ 33,439.78</b>	<b>£ 40,437.56</b>
<b>Net Operating Income</b>	<b>£ 2,850.91</b>	<b>-£ 7,182.34</b>	<b>-£ 13,294.80</b>
<b>Other Income</b>			
Interest received	17.34	108.75	743.32
Investment income	901.96	-1,871.30	-2,587.09
<b>Total Other Income</b>	<b>£ 919.30</b>	<b>-£ 1,762.55</b>	<b>-£ 1,843.77</b>
<b>Other Expenditures</b>			
Depreciation	8,206.00	8,206.00	8,206.00
<b>Total Other Expenditures</b>	<b>£ 8,206.00</b>	<b>£ 8,206.00</b>	<b>£ 8,206.00</b>
<b>Net Other Income</b>	<b>-£ 7,286.70</b>	<b>-£ 9,968.55</b>	<b>-£ 10,049.77</b>
<b>Net Income/(Expenditure)</b>	<b>-£ 4,435.79</b>	<b>-£ 17,150.89</b>	<b>-£ 23,344.57</b>

**CDYST**  
**Balance Sheet**  
As of February 29, 2024

	28 Feb, 2023	Mar 2023 - Feb 2024	Movement
<b>Fixed Asset</b>			
<b>Tangible assets</b>			
Buildings		0.00	
Cost/Valuation	410,317.00	410,317.00	0.00
Depreciation	-208,826.00	-217,032.00	-8,206.00
<b>Total Buildings</b>	<b>£ 201,491.00</b>	<b>£ 193,285.00</b>	-8,206.00
<b>Total Tangible assets</b>	<b>£ 201,491.00</b>	<b>£ 193,285.00</b>	-8,206.00
<b>Non-Current Assets</b>			
Old Mutual *****351 Quilter 694	37,189.14	0.00	-37,189.14
Old Mutual *****360 Quilter 778	26,358.16	96.12	-26,262.04
<b>Total Non-Current Assets</b>	<b>£ 63,547.30</b>	<b>£ 96.12</b>	-63,451.18
<b>Total Fixed Asset</b>	<b>£ 265,038.30</b>	<b>£ 193,381.12</b>	-71,657.18
<b>Cash at bank and in hand</b>			
Cash on hand	130.00	130.00	0.00
Lloyds - Current	5,265.60	4,612.14	-653.46
Lloyds - Savings	24,273.95	74,435.36	50,161.41
Paypal	1,265.98	70.64	-1,195.34
Scottish Widows	30,158.75	30,158.75	0.00
<b>Total Cash at bank and in hand</b>	<b>£ 61,094.28</b>	<b>£ 109,406.89</b>	48,312.61
<b>Debtors</b>			
Debtors	0.00	0.00	0.00
<b>Total Debtors</b>	<b>£ 0.00</b>	<b>£ 0.00</b>	0.00
<b>Net current assets</b>	<b>£ 61,094.28</b>	<b>£ 109,406.89</b>	48,312.61
<b>Creditors: amounts falling due within one year</b>			
<b>Current Liabilities</b>			
Accruals	624.00	624.00	0.00
<b>Total Current Liabilities</b>	<b>£ 624.00</b>	<b>£ 624.00</b>	0.00
<b>Total Creditors: amounts falling due within one year</b>	<b>£ 624.00</b>	<b>£ 624.00</b>	0.00
<b>Net current assets (liabilities)</b>	<b>£ 60,470.28</b>	<b>£ 108,782.89</b>	48,312.61
<b>Total assets less current liabilities</b>	<b>£ 325,508.58</b>	<b>£ 302,164.01</b>	-23,344.57
<b>Total net assets (liabilities)</b>	<b>£ 325,508.58</b>	<b>£ 302,164.01</b>	-23,344.57
<b>Charity funds</b>			
Opening Balance Equity	355,771.81	355,771.81	
Retained Earnings	-13,112.34	-30,263.23	
Surplus/(Deficit)	-17,150.89	-23,344.57	
<b>Total Charity funds</b>	<b>£ 325,508.58</b>	<b>£ 302,164.01</b>	

**CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST**

England & Wales - Charity number 523911

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# Accounts

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CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

REGISTERED CHARITY NUMBER 523911

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# Trustees' Annual Report for the period

<b>From</b>		Period start date			<b>To</b>			Period end date			
	Day	Month	Year		Day	Month	Year		Day	Month	Year
	01	03	2022		28	02	2023				

## Section A Reference and administration details

**Charity name** Crosspool and District Youth Sports Trust

**Other names charity is known by** C.D.Y.S.T.

**Registered charity number (if any)** 523911

**Charity's principal address (for correspondence)** Coldwell Lane, Crosspool,  
Sheffield

**Postcode** S10 5TL

### Names of the charity 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)
1	Mr D Bolsover			
2	Mrs L Birch			
3	Mrs S Shirt			
4	Mrs H Rawlinson			
5	Mr R Beaumont			
6	Mr D Painter			
7				
8				
9				
10				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Independent Financial Examiner</b>	Carl Bullement A.C.M.A.	102 Snape Hill Lane, Dronfield. S18 2GP

### Name of chief executive or names of senior staff members (Optional information)

Mr Dave Bolsover (Secretary)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the trustees

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

#### Risk management

The trustees examine the major risks that the charity face each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on future activities.

#### Accounting and reporting responsibilities

Charity law require trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the attached financial statements, the trustees have:  
 Selected suitable accounting policies and then applied them consistently  
 Made judgements and estimates that are reasonable and prudent  
 Followed applicable accounting standards and the charities SORP.  
 Prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are responsible for keeping proper accounting records such as to disclose with reasonable accuracy, the financial position of the charity at any time, and to enable that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objects of the charity are to help and educate boys and girls through their leisure time activities so as to develop their mental and spiritual capacities so that they may grow to full maturity as individuals and members of society and that the conditions of their lives may be improved.

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Current regular activities include a local junior football club, Scoil Rince Irish dance, keep fit, badminton, Makenki Karate clubs, tae kwando, aikido classes, The Academy children & Adults physical training (Daytime), Salsa Beat/Zumba, indoor childrens football, Indoor Bowls (seasonal), Science club (in school holidays) plus occasional bookings for various meetings / activities.

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

In general, we are continuing to improve facilities at the hall, with new emergency exit doors, roof repairs etc.

We are continuing to have an increase in bookings for one-off parties & also regular groups. New users have found us through our website, social media & word of mouth.

Claremont hospital continue to rent our car park.

We now do not accept cash payments. We have a charity PayPal account which has an invoice and tracking system and is working well. A new online booking system has been introduced.

We have continued to improve the facilities.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The trustees have continued to put improved facilities in place wherever possible whilst maintaining an adequate level of reserves to ensure that the charity will be able to continue to operate for the foreseeable future.

**Details of any funds materially in deficit**

## Section F Other optional information

Car parking spaces are still used by Claremont. This is helping the local community as there have been issues with staff parking on residential streets.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>		
<b>Full name(s)</b>	Mr David Bolsover	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>		

# Independent examiner's report on the accounts

Report to the trustees/  
members of **Crosspool and District Youth Sports Trust**

On accounts for the year  
ended 28th February 2023 Charity no  
(if any) 523911

Set out on pages 5 - 8

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the
  - to keep accounting records in accordance with section 41 of the 1993
  - to prepare accounts which accord with the accounting records and have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Carl Bullement A.C.M.A.

Relevant professional Chartered Management Accountant (CIMA)

Address: 102 Snape Hill Lane, Dronfield  
S18 2GP



Crosspool and District Youth Sports Trust			Charity No (if any)	523911	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/03/2022	<b>To</b>	Period end date	28/02/2023	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income	Grants & Donations	S01	200	-	-	200	20,096
Activities for generating funds	Letting of Premises	S02	26,057	-	-	26,057	21,963
Investment income		S03	1,763	-	-	1,763	919
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>			24,494	-	-	24,494	42,978
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	33,440	8,206	-	41,646	47,414
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	-	-	-	-	-
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			33,440	8,206	-	41,646	47,414
<b>Net incoming/(outgoing) resources before transfers</b>			- 8,946	- 8,206	-	- 17,152	- 4,436
<b>Gross transfers between funds</b>							
		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			- 8,946	- 8,206	-	- 17,152	- 4,436
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			- 8,946	- 8,206	-	- 17,152	- 4,436
<b>Total funds brought forward</b>			132,964	209,697	-	342,661	347,097
<b>Total funds carried forward</b>			124,018	201,491	-	325,509	342,661

# Section B

# Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 3)	B01	-	201,491	-	201,491	209,697
	B02	-	-	-	-	-
Investments	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	201,491	-	201,491	209,697
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors	B06	-	-	-	-	-
(Short term) investments	B07	63,548	-	-	63,548	65,420
Cash at bank and in hand	B08	61,094	-	-	61,094	68,138
<b>Total current assets</b>	B09	124,642	-	-	124,642	133,558
<b>Creditors: amounts falling due within one year (Note 4)</b>	B10	624	-	-	624	594
<b>Net current assets/(liabilities)</b>	B11	124,018	-	-	124,018	132,964
<b>Total assets less current liabilities</b>	B12	124,018	201,491	-	325,509	342,661
<b>Creditors: amounts falling due after one year (Note 4)</b>	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	124,018	201,491	-	325,509	342,661
<b>Funds of the Charity</b>						
Unrestricted funds	B16	124,018			124,018	132,964
	B17	-			-	-
Restricted income funds	B18		201,491		201,491	209,697
Endowment funds	B19			-	-	-
<b>Total funds</b>	B20	124,018	201,491	-	325,509	342,661

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

## Note 1 Basis of preparation

## 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

## 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

## 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed below.*

## INCOMING RESOURCES

**Recognition of incoming resources** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities** These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs** Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments** Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress** These are valued at the lower of cost or market value.

**Section C** **Notes to the accounts** **(cont.)**

**Note 3** **Tangible fixed assets**

**3.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	410,317	-	-	6,267	-	416,584
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance carried forward	410,317	-	-	6,267	-	416,584

**3.2 Accumulated depreciation and impairment provisions**

Basis	SL			SL		
Rate	2%			15%		
Balance brought forward	200,620	-	-	6,267	-	206,887
Depreciation charge for year	8,206	-	-	-	-	8,206
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	208,826	-	-	6,267	-	215,093

**3.3 Net book value**

Brought forward	209,697	-	-	-	-	209,697
Carried forward	201,491	-	-	-	-	201,491

**Note 4** **Creditors and accruals**

**4.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals	624	594	-	-
<b>Total</b>	<b>624</b>	<b>594</b>	<b>-</b>	<b>-</b>

**Note 5** **Transactions with related parties**

**5.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (e.g. order, governing document)	Amounts paid or benefit	
		This year £	Last year £
		NONE	NONE

**5.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

**5.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
David Bolsover	Trustee	Facilities management	4707	3600

**CDYST**  
**Financial Activities**  
**March 2020 - February 2023**

	Mar 2020 - Feb 2021	Mar 2021 - Feb 2022	Mar 2022 - Feb 2023
<b>Income</b>			
Aikido		1,188.00	1,944.00
Allstars Football			600.00
B Clayton	288.00	576.00	821.15
Claremont parking	7,950.00	7,950.00	7,950.00
Crosspool Juniors	2,300.00	2,300.00	2,300.00
Donations and legacies			200.00
Government Grant	19,203.00	10,496.00	
Indoor Bowling		1,200.00	1,275.00
Jamie Green		496.14	460.64
Lisa Dance	346.50		
Makenki	1,055.00	1,092.00	1,092.00
Masons		9,600.00	
Minikicks	54.00		
Other income	2,214.01	2,208.39	3,908.03
Polling Station			400.00
Recycling charity	24.50		
Rugby		920.25	2,038.80
Salsa & Zumba	150.00	954.00	1,493.82
Scoil Rince	476.00	882.00	1,302.00
The Academy		2,084.47	
Tricky Wingers	140.00	112.00	472.00
<b>Total Income</b>	<b>£ 34,201.01</b>	<b>£ 42,059.25</b>	<b>£ 26,257.44</b>
<b>Total</b>	<b>£ 34,201.01</b>	<b>£ 42,059.25</b>	<b>£ 26,257.44</b>
<b>Expenditures</b>			
Accountancy	594.00	594.00	624.00
Bank charges	229.55		
Booking Secretary	840.00	1,090.00	260.00
CCTV			145.40
Cleaning	1,639.71	1,870.00	1,795.36
Electric	1,072.80	681.29	1,757.60
Facilities Management Services	3,600.00	3,600.00	4,706.98
Garden maintenance	7,048.00	7,471.35	7,567.70
Gas	595.48		735.04
Insurances	1,224.59	1,262.82	1,403.19
Internet / Website	419.40	343.20	368.54
Office/General Administrative Expenses	40.28		39.99
Other Professional Services		120.00	
Paypal fees		76.68	
Pitch maintenance		1,470.12	939.20
Playground		9,623.88	
Printing, Postage and Stationery			38.89
Rates		251.49	599.20
Repairs and maintenance	2,229.97	9,004.15	6,220.24
Secure Door System			4,598.40
Sundries	36.49		
Telephone	300.71		
Travel	456.60	429.87	346.86
Waste disposal	830.28	680.20	661.94
Water	389.90	639.29	631.25
<b>Total Expenditures</b>	<b>£ 21,547.76</b>	<b>£ 39,208.34</b>	<b>£ 33,439.78</b>
<b>Net Operating Income</b>	<b>£ 12,653.25</b>	<b>£ 2,850.91</b>	<b>-£ 7,182.34</b>
<b>Other Income</b>			
Interest received	55.79	17.34	108.75
Investment income	3,132.72	901.96	-1,871.30
<b>Total Other Income</b>	<b>£ 3,188.51</b>	<b>£ 919.30</b>	<b>-£ 1,762.55</b>
<b>Other Expenditures</b>			
Depreciation	8,206.00	8,206.00	8,206.00
<b>Total Other Expenditures</b>	<b>£ 8,206.00</b>	<b>£ 8,206.00</b>	<b>£ 8,206.00</b>
<b>Net Other Income</b>	<b>-£ 5,017.49</b>	<b>-£ 7,286.70</b>	<b>-£ 9,968.55</b>
<b>Net Income/(Expenditure)</b>	<b>£ 7,635.76</b>	<b>-£ 4,435.79</b>	<b>-£ 17,150.89</b>

**CDYST**  
**Balance Sheet**  
As of February 28, 2023

	28 Feb, 2022	Mar 2022 - Feb 2023	Movement
<b>Fixed Asset</b>			
<b>Tangible assets</b>			
Buildings		0.00	
Cost/Valuation	410,317.00	410,317.00	
Depreciation	-200,620.00	-208,826.00	-8,206.00
<b>Total Buildings</b>	<b>£ 209,697.00</b>	<b>£ 201,491.00</b>	-8,206.00
<b>Total Tangible assets</b>	<b>£ 209,697.00</b>	<b>£ 201,491.00</b>	-8,206.00
<b>Non-Current Assets</b>			
Old Mutual *****351 Quilter 694	38,001.72	37,189.14	-812.58
Old Mutual *****360 Quilter 778	27,416.88	26,358.16	-1,058.72
<b>Total Non-Current Assets</b>	<b>£ 65,418.60</b>	<b>£ 63,547.30</b>	-1,871.30
<b>Total Fixed Asset</b>	<b>£ 275,115.60</b>	<b>£ 265,038.30</b>	-10,077.30
<b>Cash at bank and in hand</b>			
Cash on hand	130.00	130.00	
Contra	0.00	0.00	
Lloyds - Current	11,449.11	5,265.60	-6,183.51
Lloyds - Savings	24,239.21	24,273.95	34.74
Paypal	2,234.81	1,265.98	-968.83
Scottish Widows	30,084.74	30,158.75	74.01
Virgin money	0.00	0.00	
<b>Total Cash at bank and in hand</b>	<b>£ 68,137.87</b>	<b>£ 61,094.28</b>	-7,043.59
<b>Debtors</b>			
Debtors	0.00	0.00	
<b>Total Debtors</b>	<b>£ 0.00</b>	<b>£ 0.00</b>	
<b>Net current assets</b>	<b>£ 68,137.87</b>	<b>£ 61,094.28</b>	-7,043.59
<b>Creditors: amounts falling due within one year</b>			
<b>Current Liabilities</b>			
Accruals	594.00	624.00	30.00
<b>Total Current Liabilities</b>	<b>£ 594.00</b>	<b>£ 624.00</b>	30.00
<b>Total Creditors: amounts falling due within one year</b>	<b>£ 594.00</b>	<b>£ 624.00</b>	30.00
<b>Net current assets (liabilities)</b>	<b>£ 67,543.87</b>	<b>£ 60,470.28</b>	-7,073.59
<b>Total assets less current liabilities</b>	<b>£ 342,659.47</b>	<b>£ 325,508.58</b>	-17,150.89
<b>Total net assets (liabilities)</b>	<b>£ 342,659.47</b>	<b>£ 325,508.58</b>	-17,150.89
<b>Charity funds</b>			
Opening Balance Equity	355,771.81	355,771.81	
Retained Earnings	-8,676.55	-13,112.34	
Surplus/(Deficit)	-4,435.79	-17,150.89	
<b>Total Charity funds</b>	<b>£ 342,659.47</b>	<b>£ 325,508.58</b>	

**CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST**

England & Wales - Charity number 523911

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# Accounts

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CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

REGISTERED CHARITY NUMBER 523911

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# Trustees' Annual Report for the period

<b>From</b>		Period start date			<b>To</b>			Period end date			
	Day	Month	Year		Day	Month	Year		Day	Month	Year
	01	03	2021		28	02	2022				

## Section A Reference and administration details

**Charity name** Crosspool and District Youth Sports Trust

**Other names charity is known by** C.D.Y.S.T.

**Registered charity number (if any)** 523911

**Charity's principal address (for correspondence)** Coldwell Lane, Crosspool,  
Sheffield

**Postcode** S10 5TL

### Names of the charity 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)
1	Mr D Bolsover			
2	Mr A Pemberton		To August 2021 only	
3	Mrs S Shirt			
4	Mrs H Rawlinson			
5	Mr R Beaumont			
6	Mr D Painter			
7	Mrs L Birch			
8				
9				
10				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Independent Financial Examiner</b>	Carl Bullement A.C.M.A.	102 Snape Hill Lane, Dronfield. S18 2GP

### Name of chief executive or names of senior staff members (Optional information)

Mr Dave Bolsover (Secretary)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the trustees

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

#### Risk management

The trustees examine the major risks that the charity face each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on future activities.

#### Accounting and reporting responsibilities

Charity law require trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the attached financial statements, the trustees have:  
 Selected suitable accounting policies and then applied them consistently  
 Made judgements and estimates that are reasonable and prudent  
 Followed applicable accounting standards and the charities SORP.  
 Prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are responsible for keeping proper accounting records such as to disclose with reasonable accuracy, the financial position of the charity at any time, and to enable that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objects of the charity are to help and educate boys and girls through their leisure time activities so as to develop their mental and spiritual capacities so that they may grow to full maturity as individuals and members of society and that the conditions of their lives may be improved.

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Current regular activities include a local junior football club, Scoil Rince Irish dance, keep fit, badminton, Makenki Karate clubs, tae kwando, aikido classes, The Academy children & Adults physical training (Daytime), Salsa Beat/Zumba, indoor childrens football, Indoor Bowls (seasonal), Science club (in school holidays) plus occasional bookings for various meetings / activities. The Local Government Returning Officer hires the Meeting Room for use as a polling station again and this use is expected to continue in the future.

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

Up until June 2021 we were closed as directed by the Government and many of our regular hirers were unable to run their activities. One-off hirers could not go ahead with parties.

Claremont hospital still continued to rent our car park.

We were awarded Grants relating to Commercial premises and we received a grant from the Masons society to purchase new playground equipment.

We now do not accept cash payments. We have now set up a charity PayPal account which has an invoice and tracking system and is working well. A new online booking system has been introduced.

We have continued to improve the facilities.

In February 21, we had a serious flood which caused much damage. The repair cost is shown in these accounts. We have rectified the under insurance 'technicality' after taken advice and also changed insurers.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The trustees have continued to put improved facilities in place wherever possible whilst maintaining an adequate level of reserves to ensure that the charity will be able to continue to operate for the foreseeable future.

**Details of any funds materially in deficit**

## Section F Other optional information

Premises Hire conditions – small additions to the Hire Conditions have been made to keep up to date with regulations. The trustees took the decision not to put up hire charges from Sept this year again.

Car parking spaces are still used by Claremont. This is helping the local community as there have been issues with staff parking on residential streets.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Mr David Bolsover	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>		

# Independent examiner's report on the accounts

Report to the trustees/  
members of **Crosspool and District Youth Sports Trust**

On accounts for the year  
ended 28th February 2022 Charity no  
(if any) 523911

Set out on pages 5 - 8

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the
  - to keep accounting records in accordance with section 41 of the 1993
  - to prepare accounts which accord with the accounting records and have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Carl Bullement A.C.M.A.

**Relevant professional** Chartered Management Accountant (CIMA)

**Address:** 102 Snape Hill Lane, Dronfield  
S18 2GP



Crosspool and District Youth Sports Trust			Charity No (if any)	523911	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/03/2021	<b>To</b>	Period end date	28/02/2022	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income	Grants & Donations	S01	20,096	-	-	20,096	19,203
Activities for generating funds	Letting of Premises	S02	21,963	-	-	21,963	14,998
Investment income		S03	919	-	-	919	3,190
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>			42,978	-	-	42,978	37,391
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	39,208	8,206	-	47,414	29,754
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	-	-	-	-	-
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			39,208	8,206	-	47,414	29,754
<b>Net incoming/(outgoing) resources before transfers</b>			3,770	-	-	4,436	7,637
<b>Gross transfers between funds</b>			-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			3,770	-	-	4,436	7,637
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			3,770	-	-	4,436	7,637
<b>Total funds brought forward</b>			129,194	217,903	-	347,097	339,460
<b>Total funds carried forward</b>			132,964	209,697	-	342,661	347,097

## Section B

## Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 3)	B01	-	209,697	-	209,697	217,903
		B02	-	-	-	-	-
Investments		B03	-	-	-	-	-
	<b>Total fixed assets</b>	B04	-	209,697	-	209,697	217,903
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors		B06	-	-	-	-	-
(Short term) investments		B07	65,420	-	-	65,420	64,517
Cash at bank and in hand		B08	68,138	-	-	68,138	65,271
	<b>Total current assets</b>	B09	133,558	-	-	133,558	129,788
Creditors: amounts falling due within one year	(Note 4)	B10	594	-	-	594	594
	<b>Net current assets/(liabilities)</b>	B11	132,964	-	-	132,964	129,194
	<b>Total assets less current liabilities</b>	B12	132,964	209,697	-	342,661	347,097
Creditors: amounts falling due after one year	(Note 4)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
	<b>Net assets</b>	B15	132,964	209,697	-	342,661	347,097
<b>Funds of the Charity</b>							
Unrestricted funds		B16	132,964			132,964	129,194
		B17	-			-	-
Restricted income funds		B18		209,697		209,697	217,903
Endowment funds		B19			-	-	-
	<b>Total funds</b>	B20	132,964	209,697	-	342,661	347,097

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

## Note 1 Basis of preparation

## 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

## 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

## 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed below.*

## INCOMING RESOURCES

**Recognition of incoming resources** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities** These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs** Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments** Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress** These are valued at the lower of cost or market value.

**Section C** **Notes to the accounts** **(cont.)**

**Note 3** **Tangible fixed assets**

**3.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	410,317	-	-	6,267	-	416,584
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance carried forward	410,317	-	-	6,267	-	416,584

**3.2 Accumulated depreciation and impairment provisions**

Basis	SL			SL		
Rate	2%			15%		
Balance brought forward	192,414	-	-	6,267	-	198,681
Depreciation charge for year	8,206	-	-	-	-	8,206
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	200,620	-	-	6,267	-	206,887

**3.3 Net book value**

Brought forward	217,903	-	-	-	-	217,903
Carried forward	209,697	-	-	-	-	209,697

**Note 4** **Creditors and accruals**

**4.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals	594	594	-	-
<b>Total</b>	<b>594</b>	<b>594</b>	<b>-</b>	<b>-</b>

**Note 5** **Transactions with related parties**

**5.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (e.g. order, governing document)	Amounts paid or benefit	
		This year £	Last year £
		NONE	NONE

**5.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

**5.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			NONE	NONE

**CDYST**  
**Financial Activities**  
**March 2019 - February 2022**

	Mar 2019 - Feb 2020	Mar 2020 - Feb 2021	Mar 2021 - Feb 2022
<b>Income</b>			
Aikido	2,000.00		1,188.00
B Clayton	90.00	288.00	576.00
Claremont parking	7,950.00	7,950.00	7,950.00
Crosspool Forum	110.00		
Crosspool Juniors	2,300.00	2,300.00	2,300.00
Donations and legacies	160.00		
Government Grant		19,203.00	10,496.00
Indoor Bowling			1,200.00
Jamie Green			496.14
Lisa Dance	672.00	346.50	
Makenki	2,634.87	1,055.00	1,092.00
Masons			9,600.00
Minikicks	405.00	54.00	
Other income	8,602.68	2,214.01	2,208.39
Polling Station	750.00		
Recycling charity	41.00	24.50	
Rugby			920.25
Salsa & Zumba	1,128.00	150.00	954.00
Scoil Rince	315.00	476.00	882.00
Tennis Court Grant	3,500.00		
The Academy			2,084.47
Tricky Wingers	56.00	140.00	112.00
<b>Total Income</b>	<b>£ 30,714.55</b>	<b>£ 34,201.01</b>	<b>£ 42,059.25</b>
<b>Total</b>	<b>£ 30,714.55</b>	<b>£ 34,201.01</b>	<b>£ 42,059.25</b>
<b>Expenditures</b>			
Accountancy	582.00	594.00	594.00
Bank charges		229.55	
Booking Secretary	840.00	840.00	1,090.00
Cleaning	2,692.88	1,639.71	1,870.00
Electric	1,029.09	1,072.80	681.29
Facilities Management Services	3,600.00	3,600.00	3,600.00
Garden maintenance	6,651.71	7,048.00	7,471.35
Gas	1,961.50	595.48	
Insurances	1,239.88	1,224.59	1,262.82
Internet / Website	761.51	419.40	343.20
Office/General Administrative Expenses		40.28	
Other Professional Services			120.00
Paypal fees			76.68
Pitch maintenance	1,332.00		1,470.12
Playground	72.00		9,623.88
Printing, Postage and Stationery	31.98		
Rates	1,108.80		251.49
Repairs and maintenance	7,829.44	2,229.97	9,004.15
Sundries		36.49	
Telephone		300.71	
Travel	455.85	456.60	429.87
Waste disposal	698.04	830.28	680.20
Water	788.22	389.90	639.29
<b>Total Expenditures</b>	<b>£ 31,674.90</b>	<b>£ 21,547.76</b>	<b>£ 39,208.34</b>
<b>Net Operating Income</b>	<b>-£ 960.35</b>	<b>£ 12,653.25</b>	<b>£ 2,850.91</b>
<b>Other Income</b>			
Interest received	116.20	55.79	17.34
Investment income	8,507.51	3,132.72	901.96
<b>Total Other Income</b>	<b>£ 8,623.71</b>	<b>£ 3,188.51</b>	<b>£ 919.30</b>
<b>Other Expenditures</b>			
Depreciation	8,206.00	8,206.00	8,206.00
<b>Total Other Expenditures</b>	<b>£ 8,206.00</b>	<b>£ 8,206.00</b>	<b>£ 8,206.00</b>
<b>Net Other Income</b>	<b>£ 417.71</b>	<b>-£ 5,017.49</b>	<b>-£ 7,286.70</b>
<b>Net Income/(Expenditure)</b>	<b>-£ 542.64</b>	<b>£ 7,635.76</b>	<b>-£ 4,435.79</b>

**CDYST**  
**Balance Sheet**  
As of February 28, 2022

	28 Feb, 2021	Mar 2021 - Feb 2022	Movement
<b>Fixed Asset</b>			
<b>Tangible assets</b>			
Buildings		0.00	
Cost/Valuation	410,317.00	410,317.00	
Depreciation	-192,414.00	-200,620.00	-8,206.00
<b>Total Buildings</b>	<b>£ 217,903.00</b>	<b>£ 209,697.00</b>	-8,206.00
<b>Total Tangible assets</b>	<b>£ 217,903.00</b>	<b>£ 209,697.00</b>	-8,206.00
<b>Non-Current Assets</b>			
Old Mutual *****351 Quilter 694	36,901.40	38,001.72	1,100.32
Old Mutual *****360 Quilter 778	27,615.24	27,416.88	-198.36
<b>Total Non-Current Assets</b>	<b>£ 64,516.64</b>	<b>£ 65,418.60</b>	901.96
<b>Total Fixed Asset</b>	<b>£ 282,419.64</b>	<b>£ 275,115.60</b>	-7,304.04
<b>Cash at bank and in hand</b>			
Cash on hand	130.00	130.00	
Contra	0.00	0.00	
Lloyds - Current	20,433.01	11,449.11	-8,983.90
Lloyds - Savings	14,636.91	24,239.21	9,602.30
Paypal		2,234.81	2,234.81
Scottish Widows	30,069.70	30,084.74	15.04
Virgin money	0.00	0.00	
<b>Total Cash at bank and in hand</b>	<b>£ 65,269.62</b>	<b>£ 68,137.87</b>	2,868.25
<b>Debtors</b>			
Debtors	0.00	0.00	
<b>Total Debtors</b>	<b>£ 0.00</b>	<b>£ 0.00</b>	
<b>Net current assets</b>	<b>£ 65,269.62</b>	<b>£ 68,137.87</b>	2,868.25
<b>Creditors: amounts falling due within one year</b>			
<b>Current Liabilities</b>			
Accruals	594.00	594.00	
<b>Total Current Liabilities</b>	<b>£ 594.00</b>	<b>£ 594.00</b>	
<b>Total Creditors: amounts falling due within one year</b>	<b>£ 594.00</b>	<b>£ 594.00</b>	
<b>Net current assets (liabilities)</b>	<b>£ 64,675.62</b>	<b>£ 67,543.87</b>	2,868.25
<b>Total assets less current liabilities</b>	<b>£ 347,095.26</b>	<b>£ 342,659.47</b>	-4,435.79
<b>Total net assets (liabilities)</b>	<b>£ 347,095.26</b>	<b>£ 342,659.47</b>	-4,435.79
<b>Charity funds</b>			
Opening Balance Equity	355,771.81	355,771.81	
Retained Earnings	-16,312.31	-8,676.55	
Surplus/(Deficit)	7,635.76	-4,435.79	
<b>Total Charity funds</b>	<b>£ 347,095.26</b>	<b>£ 342,659.47</b>	

**CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST**

England & Wales - Charity number 523911

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# Accounts

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CROSSPOOL AND DISTRICT YOUTH SPORTS TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

REGISTERED CHARITY NUMBER 523911

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# Trustees' Annual Report for the period

<b>From</b>		Period start date			<b>To</b>			Period end date			
	Day	Month	Year		Day	Month	Year		Day	Month	Year
	01	03	2020		28	02	2021				

## Section A Reference and administration details

**Charity name** Crosspool and District Youth Sports Trust

**Other names charity is known by** C.D.Y.S.T.

**Registered charity number (if any)** 523911

**Charity's principal address (for correspondence)** Coldwell Lane, Crosspool,  
Sheffield

**Postcode** S10 5TL

### Names of the charity 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)
1	Mr D Bolsover			
2	Mr A Pemberton			
3	Mrs S Shirt			
4	Mrs H Rawlinson			
5	Mr R Beaumont			
6	Mr D Painter			
7	Mrs L Birch			
8				
9				
10				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
<b>Independent Financial Examiner</b>	Carl Bullement A.C.M.A.	102 Snape Hill Lane, Dronfield. S18 2GP

### Name of chief executive or names of senior staff members (Optional information)

Mr Dave Bolsover (Secretary)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the trustees

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p><b>Risk management</b> The trustees examine the major risks that the charity face each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on future activities.</p> <p><b>Accounting and reporting responsibilities</b> Charity law require trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the attached financial statements, the trustees have: Selected suitable accounting policies and then applied them consistently Made judgements and estimates that are reasonable and prudent Followed applicable accounting standards and the charities SORP. Prepared the financial statements on the going concern basis.</p> <p>The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are responsible for keeping proper accounting records such as to disclose with reasonable accuracy, the financial position of the charity at any time, and to enable that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.</p>
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## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

<p>The objects of the charity are to help and educate boys and girls through their leisure time activities so as to develop their mental and spiritual capacities so that they may grow to full maturity as individuals and members of society and that the conditions of their lives may be improved.</p>
<p>Current regular activities include a local junior football club, Scoil Rince Irish dance, LMW Dance street dance /cheerleading, keep fit, badminton, Makenki Karate clubs, tae kwondo, aikido classes, The Academy children &amp; Adults physical training (Daytime), Salsa Beat/Zumba, indoor childrens football, Indoor Bowls (seasonal), Model Plane club, Science club (in school holidays) plus occasional bookings for various meetings / activities. The Local Government Returning Officer hires the Meeting Room for use as a polling station again and this use is expected to continue in the future.</p>

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

During Covid we were closed for periods as directed by the Government and many of our regular hirers were unable to run their activities. One-off hirers could not go ahead with parties.  
Claremont hospital still continued to rent our car park.  
We were awarded Grants relating to Commercial premises.  
We now do not accept cash payments. We have now set up a charity PayPal account which has an invoice and tracking system and is working well. A new online booking system has been introduced.  
We have continued to improve the facilities.  
In February 21, we had a serious flood which caused much damage. Our insurers reused to pay out the amount that was estimated on a technicality (the building was underinsured).  
After some discussion, it was decided to withdraw our claim & repair / make good the damage ourselves. The cost of this was cheaper than claiming on our insurance. The cost will be shown in the next financial year. We have rectified the under insurance 'technicality' after taken advice and also changed insurers.  
We applied for a grant for equipment in the playground for £9800. This was awarded just after the year end so will be shown in the next years accounts.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The trustees have continued to put improved facilities in place wherever possible whilst maintaining an adequate level of reserves to ensure that the charity will be able to continue to operate for the foreseeable future.

**Details of any funds materially in deficit**

## Section F Other optional information

Premises Hire conditions – small additions to the Hire Conditions have been made to keep up to date with regulations. The trustees took the decision not to put up hire charges from Sept this year again.

Car parking spaces are still used by Claremont. This is helping the local community as there have been issues with staff parking on residential streets.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Mr David Bolsover	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>		

# Independent examiner's report on the accounts

Report to the trustees/  
members of **Crosspool and District Youth Sports Trust**

On accounts for the year  
ended 28th February 2021 Charity no  
(if any) 523911

Set out on pages 5 - 8

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the
  - to keep accounting records in accordance with section 41 of the 1993
  - to prepare accounts which accord with the accounting records and have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name: Carl Bullement A.C.M.A.

Relevant professional Chartered Management Accountant (CIMA)

Address: 102 Snape Hill Lane, Dronfield  
S18 2GP



Crosspool and District Youth Sports Trust			Charity No (if any)	523911	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/03/2020	<b>To</b>	Period end date	28/02/2021	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05		
<b>Incoming resources (Note 3)</b>									
<b>Incoming resources from generated funds</b>									
Voluntary income	Grants & Donations	S01	19,203	-	-	19,203	-		
Activities for generating funds	Letting of Premises	S02	14,998	-	-	14,998	30,715		
Investment income		S03	3,190	-	-	3,190	8,624		
<b>Incoming resources from charitable activities</b>			S04	-	-	-	-		
<b>Other incoming resources</b>			S05	-	-	-	-		
<b>Total incoming resources</b>			S06	37,391	-	37,391	39,339		
<b>Resources expended (Notes 4-8)</b>									
<b>Costs of Generating Funds</b>									
Costs of generating voluntary income		S07	-	-	-	-	-		
Fundraising trading costs		S08	21,548	8,206	-	29,754	39,892		
Investment management costs		S09	-	-	-	-	-		
<b>Charitable activities</b>			S10	-	-	-	-		
<b>Governance costs</b>			S11	-	-	-	-		
<b>Other resources expended</b>			S12	-	-	-	-		
<b>Total resources expended</b>			S13	21,548	8,206	-	29,754	39,892	
<b>Net incoming/(outgoing) resources before transfers</b>			S14	15,843	-	8,206	7,637	-	553
<b>Gross transfers between funds</b>			S15	-	-	-	-	-	
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			S16	15,843	-	8,206	7,637	-	553
<b>Other recognised gains/(losses)</b>									
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-		
Gains and losses on investment assets		S18	-	-	-	-	-		
<b>Net movement in funds</b>			S19	15,843	-	8,206	7,637	-	553
<b>Total funds brought forward</b>			S20	113,351	226,109	-	339,460	340,013	
<b>Total funds carried forward</b>			S21	129,194	217,903	-	347,097	339,460	

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 3)	B01	-	217,903	-	217,903	226,109
	B02	-	-	-	-	-
Investments	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	217,903	-	217,903	226,109
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors	B06	-	-	-	-	-
(Short term) investments	B07	64,517	-	-	64,517	61,384
Cash at bank and in hand	B08	65,271	-	-	65,271	52,561
<b>Total current assets</b>	B09	129,788	-	-	129,788	113,945
<b>Creditors: amounts falling due within one year (Note 4)</b>	B10	594	-	-	594	594
<b>Net current assets/(liabilities)</b>	B11	129,194	-	-	129,194	113,351
<b>Total assets less current liabilities</b>	B12	129,194	217,903	-	347,097	339,460
<b>Creditors: amounts falling due after one year (Note 4)</b>	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<b>Net assets</b>	B15	129,194	217,903	-	347,097	339,460
<b>Funds of the Charity</b>						
Unrestricted funds	B16	129,194			129,194	113,351
	B17	-			-	-
Restricted income funds	B18		217,903		217,903	226,109
Endowment funds	B19			-	-	-
<b>Total funds</b>	B20	129,194	217,903	-	347,097	339,460

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

## Note 1 Basis of preparation

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed below.*

**INCOMING RESOURCES**

**Recognition of incoming resources** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities** These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs** Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments** Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress** These are valued at the lower of cost or market value.

**Section C** **Notes to the accounts** **(cont.)**

**Note 3** **Tangible fixed assets**

**3.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	410,317	-	-	6,267	-	416,584
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance carried forward	410,317	-	-	6,267	-	416,584

**3.2 Accumulated depreciation and impairment provisions**

Basis	SL			SL		
Rate	2%			15%		
Balance brought forward	184,208	-	-	6,267	-	190,475
Depreciation charge for year	8,206	-	-	-	-	8,206
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	192,414	-	-	6,267	-	198,681

**3.3 Net book value**

Brought forward	226,109	-	-	-	-	226,109
Carried forward	217,903	-	-	-	-	217,903

**Note 4** **Creditors and accruals**

**4.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals	594	594	-	-
<b>Total</b>	<b>594</b>	<b>594</b>	<b>-</b>	<b>-</b>

**Note 5** **Transactions with related parties**

**5.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (e.g. order, governing document)	Amounts paid or benefit	
		This year £	Last year £
		NONE	NONE

**5.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

**5.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			NONE	NONE