

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

From	Period start date			To	Period end date		
	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
Independent Financial Examiner	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
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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
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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
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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
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The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

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

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	CC17a
Annual accounts for the period					
Period start date	01/03/2022	To	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
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
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
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	24,494	-	-	24,494	42,978
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	33,440	8,206	-	41,646	47,414
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	33,440	8,206	-	41,646	47,414
Net incoming/(outgoing) resources before transfers		S14	- 8,946	- 8,206	-	- 17,152	- 4,436
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 8,946	- 8,206	-	- 17,152	- 4,436
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 8,946	- 8,206	-	- 17,152	- 4,436
Total funds brought forward		S20	132,964	209,697	-	342,661	347,097
Total funds carried forward		S21	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
Fixed assets						
Tangible assets (Note 3)	B01	-	201,491	-	201,491	209,697
	B02	-	-	-	-	-
Investments	B03	-	-	-	-	-
Total fixed assets	B04	-	201,491	-	201,491	209,697
Current assets						
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
Total current assets	B09	124,642	-	-	124,642	133,558
Creditors: amounts falling due within one year (Note 4)	B10	624	-	-	624	594
Net current assets/(liabilities)	B11	124,018	-	-	124,018	132,964
Total assets less current liabilities	B12	124,018	201,491	-	325,509	342,661
Creditors: amounts falling due after one year (Note 4)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	124,018	201,491	-	325,509	342,661
Funds of the Charity						
Unrestricted funds	B16	124,018			124,018	132,964
	B17	-			-	-
Restricted income funds	B18		201,491		201,491	209,697
Endowment funds	B19			-	-	-
Total funds	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

Section C Notes to the accounts

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.)
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Note 3	Tangible fixed assets
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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	-
Depreciation charge for year		8,206	-	-	-	-
Impairment provisions		-	-	-	-	-
Revaluations		-	-	-	-	-
Disposals		-	-	-	-	-
Transfers*		-	-	-	-	-
Balance carried forward		208,826	-	-	6,267	-

3.3 Net book value

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

Note 4	Creditors and accruals
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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	-	-
Total	624	594	-	-

Note 5	Transactions with related parties
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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
Income			
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
Total Income	£ 34,201.01	£ 42,059.25	£ 26,257.44
Total	£ 34,201.01	£ 42,059.25	£ 26,257.44
Expenditures			
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
Total Expenditures	£ 21,547.76	£ 39,208.34	£ 33,439.78
Net Operating Income	£ 12,653.25	£ 2,850.91	-£ 7,182.34
Other Income			
Interest received	55.79	17.34	108.75
Investment income	3,132.72	901.96	-1,871.30
Total Other Income	£ 3,188.51	£ 919.30	-£ 1,762.55
Other Expenditures			
Depreciation	8,206.00	8,206.00	8,206.00
Total Other Expenditures	£ 8,206.00	£ 8,206.00	£ 8,206.00
Net Other Income	-£ 5,017.49	-£ 7,286.70	-£ 9,968.55
Net Income/(Expenditure)	£ 7,635.76	-£ 4,435.79	-£ 17,150.89

CDYST
Balance Sheet
As of February 28, 2023

	28 Feb, 2022	Mar 2022 - Feb 2023	Movement
Fixed Asset			
Tangible assets			
Buildings		0.00	
Cost/Valuation	410,317.00	410,317.00	
Depreciation	-200,620.00	-208,826.00	-8,206.00
Total Buildings	£ 209,697.00	£ 201,491.00	-8,206.00
Total Tangible assets	£ 209,697.00	£ 201,491.00	-8,206.00
Non-Current Assets			
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
Total Non-Current Assets	£ 65,418.60	£ 63,547.30	-1,871.30
Total Fixed Asset	£ 275,115.60	£ 265,038.30	-10,077.30
Cash at bank and in hand			
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	
Total Cash at bank and in hand	£ 68,137.87	£ 61,094.28	-7,043.59
Debtors			
Debtors	0.00	0.00	
Total Debtors	£ 0.00	£ 0.00	
Net current assets	£ 68,137.87	£ 61,094.28	-7,043.59
Creditors: amounts falling due within one year			
Current Liabilities			
Accruals	594.00	624.00	30.00
Total Current Liabilities	£ 594.00	£ 624.00	30.00
Total Creditors: amounts falling due within one year	£ 594.00	£ 624.00	30.00
Net current assets (liabilities)	£ 67,543.87	£ 60,470.28	-7,073.59
Total assets less current liabilities	£ 342,659.47	£ 325,508.58	-17,150.89
Total net assets (liabilities)	£ 342,659.47	£ 325,508.58	-17,150.89
Charity funds			
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	
Total Charity funds	£ 342,659.47	£ 325,508.58	