

**TADCASTER COMMUNITY SPORTS TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022**

Charity Commission Reference Number 1188572



**WALTER DAWSON & SON**  
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

TADCASTER COMMUNITY SPORTS TRUST  
REPORT AND FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1.
Statement of Trustees' Responsibilities	2.
Report of the Trustees	3 - 9.
Independent Examiner's Report	10-11.
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14-19

# TADCASTER COMMUNITY SPORTS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	Mr A Parry
<u>Secretary:</u>	Mr G Collins
<u>Treasurer:</u>	Mr B Collins
<u>Trustees:</u>	Mr A Parry Mr G Collins Mr B Collins Mr A Deakin Mr P McNamara
<u>Independent Examiner:</u>	Graham Atkinson FCA Walter Dawson & Son Chartered Accountants First Floor Unit 12 Pennine Business Park Longbow Close, Bradley Huddersfield HD2 1GQ
<u>Bankers:</u>	Barclays Bank PLC 1-3 Parliament Street York YO1 8SE
<u>Registered Office:</u>	Queens Gardens Tadcaster LS24 9HD

## TADCASTER COMMUNITY SPORTS TRUST

### STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

The trustees present their annual report and the financial statements of the charity for the period 6th April 2021 to 30th April 2022.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **1. Structure, Governance and Management**

### **Governing document**

The Charity was formed as a Charitable Incorporated Organisation (CIO) on 16th March 2020 and is governed by its Charitable Incorporated Constitution (“the Constitution”) which was signed by the Trustees on 9th July 2020.

### **Organisation**

The affairs of the Charity are managed by the Trustees, who are ultimately responsible for ensuring the Charity objective is fulfilled, meet by collective agreement periodically throughout each calendar year, but on no less than four occasions. The Trustees, wherever possible, delegate the day-to-day operation of its affairs to a management team. Outside the day-to-day business of the Charity, a Trustee is appointed to oversee and manage any specialist projects that utilise their key skills and experience.

### **Appointment of Trustees**

As set out within the Constitution, the members or the Trustees may at any time decide to appoint a new charity trustee (through nomination, application or invitation) either to replace a retiring trustee or an additional appointment. Wherever possible, the Trustees will consider the specialist skills and/or experience that such additional trustees may bring to the Charity and seek to maintain a level of at least five trustees without exceeding the maximum permissible number of twelve.

TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

**Trustee Induction and Training**

Newly appointed trustees will receive a full briefing covering the history, management structure, financial position, benefits provided by the Charity along with the future aims and ambitions. In addition, copies of the following documentation will also be provided:

- The Constitution and any amendments which may have been agreed;
- The latest Trustees Annual Report and Financial Accounts and
- The Charity Commission Guidance “CC3a-The Essential Trustee: An Introduction”

**Risk Management**

The Trustees take a low-risk approach to investing the Charity’s funds. The Trustees consider that in such volatile economic times, investing in short term products which may provide both income and capital growth is inappropriate. Accordingly, at the current time all funds are held in Barclays bank current and savings accounts.

In considering the annual budget and the Charity operation as a whole, the Trustees examine the major risks to which the Charity is exposed, especially the income streams which are influenced significantly by financial capability of its members and the general public - changing social behaviours being witnessed across all hospitality sectors is seen as being a potential future problem. A similar approach is applied to utility costs which form a significant element of annual expenditure.

The Trustees are provided with regular reports on the financial and operational performance of the Charity and these reports are fully considered as part of the decision-making process.

Health and safety inspections of the facilities are performed regularly by a volunteer who is a qualified Health and Safety Officer, with detailed risk assessments produced as may be required by individual functions, events etc.

Maintaining individual buildings remains a key requirement of the Charity in order to ensure both compliance with health and safety requirements and provide facilities suitable for community socialising and sporting recreation.

TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

## 2. Objectives and Activities

The Charity's objectives and aims as set out in the Constitution are:

**“To promote community participation in healthy recreation and the advancement of amateur sport for the benefit of the inhabitants of Tadcaster and the surrounding area through the provision of playing surfaces and facilities for the playing of amateur sport and community recreation for the benefit of the local community with the object of improving physical and mental wellbeing”.**

### **Ensuring the Charity's work delivers its aims and objectives**

The Trustees review the aims and objectives on an annual basis and seek to ensure the Charity continues to remain focussed on its core values and main purpose. All the activities are reviewed regularly and the success each one of them makes towards the aims and objectives is fully considered.

### **How our activities deliver public benefit**

The Trustees refer to the guidance contained within the Charity Commissions general guidance on public benefit when reviewing its aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our main activities and who we provide services to are described below. All of our charitable activities focus on operating and maintaining the Charity and are undertaken to further our charitable purposes for both the residents and visitors to the local community of Tadcaster.

### **Volunteers**

The extent and scope of our service is heavily dependent on the support and commitment from a number of volunteers. The Trustees wish to acknowledge all those people who offer, without question or hesitation, their spare time to perform defined roles, assume a host of responsibilities and regularly undertake unforeseen tasks and actions. The Trustees extend thanks to all of you.

TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

### 3. Achievements and Performance

How the Charity objective and aims were delivered for public benefit during 2021/22 Following a government announcement, the Facility was closed on the 19th March 2020. Thereafter a combination of social distancing measures and further lockdown periods resulted in normal service only being resumed in April 2021. Although income streams were adversely impacted throughout this time the Charity sought to mitigate costs wherever possible, was extremely grateful to receive local government grants and able to benefit from the government job retention scheme.

During the Covid related period and despite the significant income stream reductions, the Trustees made a conscious decision to continue with upkeep of the grounds at Queens Gardens, failure to do so would have resulted in major deterioration of the standards which had, in accordance with the Charity objectives, been achieved over a number of years. It was also decided to undertake minor improvements and refurbishment of the community social facilities during this period.

#### **Project Ignite**

Over the course of the last five years detailed engagement had taken place with a number of key stakeholders including Selby District Council, North Yorkshire Sport and various national governing bodies for sport with regards to the creation of a Sports and Leisure Park (Project Ignite) on land immediately adjoining to the south of the existing Queens Gardens facility.

The scheme which proposed delivery of various sport and leisure pitches/facilities, with site management performed by Tadcaster Community Swimming Pool Trust, was widely supported by the key stakeholders and during the summer of 2021 the Charity received grants from Selby District Council totalling £192,000 which would enable project progression through its detailed design and planning phases.

Having finalised the site masterplan, compiled a comprehensive business plan along with public consultation materials, the Charity was informed by the landowner during January 2022 that the area would no longer be made available for the project. The land withdrawal was devastating news particularly as the long-term viability of the existing facilities was predicated upon project delivery.

Discussions continue with all parties in the hope that the landowner's current position may be reversed and the whole community can benefit from a facility designed with the key objective of improving physical and mental wellbeing.



TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

**Manor Field Refurbishment**

The Charity in conjunction with Tadcaster Junior Football Club submitted a funding application to the Football Foundation for refurbishment of security fencing, kitchen and other sundry improvement works at the Manor Field site in Tadcaster which is held on a long-term lease by the Charity with Selby District Council.

The grant application was approved during December 2021 and provided 75% funding of the estimated overall cost of £32,000. The Charity undertook to pay the 25% cost balance. Works commenced during April 2022 and are planned to be completed during November 2022.

Completion of the scheme will significantly enhance the facilities used by a number of local groups.

**Sports Club Affiliations and Community Groups**

Through the Covid pandemic, the Charity maintained its close relationships with the various affiliated sports clubs and partner groups. However, following the re-opening of the facilities post-Covid, it was pleasing to report an extension of such relationships through introduction of the following groups:

- Tadcaster Cycling Club became affiliated with the Charity and as well as all cyclists becoming members the club uses the Queens Gardens site as its “home”
- A “Motherfit” group was established and operates from the Queens Gardens site
- Junior football camps were held at the Manor Field site
- Local school parent teacher meetings are now held at the Queens Gardens site, with the local ladies forum utilising the community social facilities.

In accordance with objectives to improve community health and well-being, the Charity continue to seek increased utilisation of the facilities by other local groups and organisations.

**Community Events**

The Charity facilities continue to be an extremely important venue from a community perspective and without which there would be no suitable venue for, amongst other things, birthdays and life celebrations.

In conjunction with the affiliated Tadcaster Magnets Cricket Club, the three day “Tadfest” was once again held post-Covid and resulted in vital funds being generated both for the Charity and cricket club.

TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

#### 4. Financial Review

The Charity has experienced another challenging period during 2021/22 as income streams did not fully recover due to the Covid outbreak. The Charity received government support grants, utilised the job retention scheme and wherever possible sought to mitigate its expenditure.

During the period 2021/22, the Charity had total incoming resources of £47,862 and the deficit for the year was £31,993.

#### 5. Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level to provide sufficient funds for necessary working capital and in particular to cover payments towards new projects recommended for support by the Trustees.

#### Plans for 2022/23

The Trustees key priorities for 2022/23 are summarised as follows:

- Produce and implement a Five-Year Plan which amongst other things will include:
  - o Planned preventative maintenance requirements and
  - o Capital expenditure required for the existing Queens Gardens Community Social Building which was constructed during the 1950's
- Completion of the refurbishment activities at the Manor Field site and increase utilisation of those facilities.
- Working and liaising with affiliate organisations and community groups within local area with a view to increasing utilisation and income streams at the Queens Gardens site.
- Consider appointment of additional Trustees who can further assist in delivering the Charity aims and objectives.
- Minimize energy costs to minimise the Charity's carbon footprint.

TADCASTER COMMUNITY SPORTS TRUST  
REPORT OF THE TRUSTEES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

- Pursue delivery of Project Ignite given the identified chronic local shortfalls in sports pitches, green space and recreational areas.
  
- Maintaining a safe environment for those attending the Charity facilities

The work of the Charity remains highly respected locally and has been able to attract financial support from a variety of sources including affiliated sports organisations and national governing bodies which combined with ongoing support from the local community is envisaged will provide the necessary finances required to operate the facilities for the next twelve months.

This report was approved and authorised for issue by the trustees on 27th February 2023

Allan Parry

Chairman

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES  
OF TADCASTER COMMUNITY SPORTS TRUST

I report to the trustees on my examination of the financial statements of the charity for the period 6th April 2021 to 30th April 2022 which are set out on pages 12 to 19.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES  
OF TADCASTER COMMUNITY SPORTS TRUST

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Graham Atkinson FCA  
WALTER DAWSON & SON

Chartered Accountants  
First Floor Unit 12  
Pennine Business Park  
Longbow Close  
Bradley  
Huddersfield  
HD2 1GQ

27th February 2023

TADCASTER COMMUNITY SPORTS TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Total 2022</u>
		£	£
<u>FROM:</u>			
Donations and Legacies	4	43,445	43,445
Other Income	5	4,417	4,417
<u>ENDOWMENTS</u>		<u>47,862</u>	<u>47,862</u>
 <u>EXPENDITURE ON:</u>			
Other Costs	6	79,855	79,855
<u>TOTAL EXPENDITURE</u>		<u>79,855</u>	<u>79,855</u>
<u>NET INCOME/(EXPENDITURE)</u>		( 31,993)	( 31,993)
Transfers - Funds from Tadcaster Magnet Sports & Social Club		384,598	384,598
<u>NET INCOME/(EXPENDITURE)</u>		<u>352,605</u>	<u>352,605</u>
<u>OTHER RECOGNISED GAINS/(LOSSES)</u>			
Other Gains/(Losses)		-	-
<u>NET MOVEMENTS IN FUNDS</u>		<u>352,605</u>	<u>352,605</u>
<u>RECONCILIATION OF FUNDS</u>			
Total Funds at 30th April 2022		<u>352,605</u>	<u>352,605</u>

All incoming resources and resources expended derive from continuing activities.

TADCASTER COMMUNITY SPORTS TRUST  
AS AT 30TH APRIL 2022

	<u>Notes</u>	<u>£</u>	<u>2022</u>	<u>£</u>
<u>FIXED ASSETS</u>				
Tangible Assets	9			164,495
 <u>CURRENT ASSETS</u>				
Other Debtors	10	20,000		
Cash at Bank		<u>170,011</u>		
			190,011	
 <u>CREDITORS: Amounts Falling Due Within One Year</u>				
	11	<u>( 1,901)</u>		
 <u>NET CURRENT ASSETS</u>				
				188,110
				<u><u>352,605</u></u>

The Funds of the Charity:

<u>UNRESTRICTED FUNDS</u>				
General Funds	13			352,605
				<u><u>352,605</u></u>

The financial statements were approved and authorised for issue by the Trustees on 27th February 2023 and signed on their behalf by:

Allan Parry Chairman

Graham Collins Secretary

Bryan Collins Treasurer

TADCASTER COMMUNITY SPORTS TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

1. STATUTORY INFORMATION

Tadcaster Community Sports Trust is a charity domiciled in England and Wales, registration number 1188572. The principal place of business is Queen's Gardens, Tadcaster.LS24 9HD.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.



TADCASTER COMMUNITY SPORTS TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

3. ACCOUNTING POLICIES (continued)

(c) Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

(e) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Club House	4% per annum on written down value
Club and Ground Improvements	10% per annum on cost
Plant and Equipment	10% per annum on written down value
Fixtures and Fittings	10% per annum on written down value

(f) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

TADCASTER COMMUNITY SPORTS TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

4. <u>DONATIONS AND LEGACIES</u>	Unrestricted Funds	Total 2022
	£	£
Donations	16,778	16,778
Grant (Selby DC)	6,667	6,667
Donation from Magnet 2020 Limited	20,000	20,000
	<u>43,445</u>	<u>43,445</u>

5. <u>OTHER INCOME</u>	Unrestricted Funds	Total 2022
	£	£
Subscriptions	2,607	2,607
Room Hire	715	715
Snooker and Pool	1,094	1,094
Bank Interest	1	1
	<u>4,417</u>	<u>4,417</u>

6. <u>OTHER COSTS</u>	Unrestricted Funds	Total 2022
	£	£
Repairs and Renewals	16,827	16,827
Bank Charges	368	368
Burglar Alarm Maintenance	263	263
Hockey Expenses	1,299	1,299
Electricity	523	523
Water - Manor Fields	141	141
Grounds Maintenance	28,487	28,487
Accountancy	1,800	1,800
Legal and Professional Fees	16,381	16,381
Depreciation	13,766	13,766
	<u>79,855</u>	<u>79,855</u>

TADCASTER COMMUNITY SPORTS TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

7. STAFF COSTS AND TRUSTEES' REMUNERATION

Trustees received no remuneration and were not reimbursed for any of their expenses in the period.

8. NET INCOME/(EXPENDITURE) FOR THE PERIOD

	2022
	£
This is stated after charging:	
Depreciation	13,766
Accountant's Fee	1,800
	2,566

9. TANGIBLE FIXED ASSETS

	Club House	Club and Ground Improvements	Plant and Equipment	Fixtures and Fittings	Total
	£	£	£	£	£
<u>Cost or Valuation:</u>					
From Tadcaster Magnet	13,625	264,175	47,212	147,155	472,167
Additions	-	17,694	-	-	17,694
At 30th April 2022	13,625	281,869	47,212	147,155	489,861
<u>Depreciation:</u>					
From Tadcaster Magnet	10,829	167,755	30,138	102,878	311,600
Charge for Period	65	10,123	995	2,583	13,766
At 30th April 2022	10,894	177,878	31,133	105,461	325,366
<u>Net Book Value:</u>					
At 30th April 2022	2,731	103,991	16,079	41,694	164,495

TADCASTER COMMUNITY SPORTS TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

10. OTHER DEBTORS:

	<u>2022</u>
	£
Magnet 2020 Limited	20,000
	<u>20,000</u>

11. CREDITORS: Amounts Falling Due Within One Year

	<u>2022</u>
	£
Accruals and Deferred Income	1,901
	<u>1,901</u>

12. RELATED PARTY TRANSACTIONS

The Charity is the parent charity of Magnet 2020 Limited (company number 12703170) which operates the bar and catering services. Any surplus income is donated to the parent charity. At 30th April 2022 there was a balance of £20,000 owing from Magnet 2020 Limited.

TADCASTER COMMUNITY SPORTS TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 6TH APRIL 2021 TO 30TH APRIL 2022

13. MOVEMENT IN FUNDS

	<u>At 6th April 2021</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>Gains and Losses</u>	<u>At 30th April 2022</u>
	£	£	£	£	£	£
<u>Unrestricted Funds</u>						
General Funds	-	47,862	( 79,855)	384,598	-	352,605
Total Unrestricted Funds	-	47,862	( 79,855)	384,598	-	352,605
TOTAL FUNDS	-	47,862	( 79,855)	384,598	-	352,605