

Okehampton Community and Recreation Association
Unaudited Financial Statements
30 September 2020

Okehampton Community and Recreation Association**Financial Statements****Year ended 30 September 2020**

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Okehampton Community and Recreation Association

Trustees' Annual Report

Year ended 30 September 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

Reference and administrative details

Registered charity name Okehampton Community and Recreation Association

Charity registration number 1011839

Principal office Pavilion in the Park
Okehampton
EX20 1GE

The trustees

Mr Tolley
Mr Ewen
Mr Brett
Mrs Marsh
Mr Jarvis
Mr Vallance
Mrs Day (Resigned September 20)

Independent examiner Sarah Watts FCCA DChA
For and on behalf of Thomas Westcott Chartered Accountants
5 West Street
Okehampton
Devon
EX20 1HQ

Okehampton Community and Recreation Association

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Structure, governance and management

Governing Document

Constitution dated 8th May 1991 as amended 5th March 2001, 22nd July 2015 and 12th February 2020.

Members of OCRA

Membership is open to clubs and organisations within the area whether corporate or otherwise, which are voluntary or not for profit and which support the objects of OCRA. Each member club or organisation appoints one individual person to represent it and vote on its behalf at general meetings of OCRA. During the year there were approximately forty member clubs and organisations.

Board of Trustees

The Board of Trustees direct the strategy, policy and general management of the affairs of OCRA and meet not less than four times a year.

The Board of Trustees is made up of;

- Four Member Trustees elected from the individual persons representing the member clubs and organisations
- Four Stakeholder Trustees nominated by Okehampton College, Okehampton Town Council, Okehampton Hamlets Parish Council and Okehampton united Charity.
- Up to two co-opted Independent Trustees.

Management

The day to day affairs of OCRA are managed by a Management Committee consisting of the four Member Trustees plus appropriate employees.

Okehampton Community and Recreation Association

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Objectives and activities

Main objects

The main objects of the charity are:

- to promote the benefit of the inhabitants of Okehampton parish and the area covered by the following parishes;

Chagford, Drewsteignton, Gidleigh, Throwleigh, Spreyton, South Tawton, North Tawton, Bondleigh, Belstone; Sticklepath, Sampford Courtenay, Okehampton Hamlets, Inwardleigh, Jacobstowe, Exbourne, Broadwoodkelly, Monkokehampton, Iddesleigh, Meeth, Highampton, Hatherleigh, Northlew, Beaworthy, Germansweek, Bratton Clovelly, Sourton, Thrushelton, Bridestowe, Stowford, Marystow, Lewtrenchard, Lydford in West Devon District; Hittisleigh, Bow, Zeal Monachorum, Co/dridge in Mid-Devon District; Winkleigh, Dolton, Dowland, Beaford, St Giles in the Wood, Great Torrington, Little Torrington, Langtree, Peters Marland, Petrockstow, Shebbear, Newton St Petrock, Milton Damerel, Thornbury, Bradford, Black Torrington, Holsworthy, Holsworthy Hamlets, Cookbury, Hollacombe, Ashwater, Broadwoodwidger, Halwill in Torridge District;

(hereinafter called 'the area of benefit'), without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

- to establish, or secure the establishment of a Recreational Centre (hereinafter called 'the Centre') and to maintain and manage the same (whether alone or in cooperation with any local authority or other person or body) in furtherance of these objects.

Main activities during the year

During the year the Charity's main activities were;

- i) the provision of a range of recreational activities and facilities for children, youth and adults primarily Okehampton, and parts of West Devon, Torridge and Mid Devon;
- ii) the management of the Pavilion in The Park in Okehampton; and
- iii) continuing to facilitate closer links between all sporting bodies, recreational groups, schools and local authorities in the development of funding, promotion and delivery of community recreational activities.

Public Benefit

Inclusiveness sits at the heart of everything we do and can be seen in our programme which continually widens to take in new opportunities to reach new groups.

Okehampton Community and Recreation Association

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Achievements and performance

Progress and achievements

A challenging year for OCRA with the second half of the year severely hampered by the Coronavirus pandemic and subsequent lockdown. Financial performance in the first half of the year was promising with costs being monitored closely to ensure that all areas break even. The inclusion of junior athletics in association with Okehampton Running Club and picking up further hire sessions boosted the demographic of users utilising OCRA's activities and services.

The March lockdown stopped all activities, external hire, school delivery and meant the closure of the Pavilion in the Park. With the uncertainty surrounding the situation and prospect of no incoming revenue, the decision was made to place all staff on furlough and utilise the government's Job Retention Scheme. This, alongside the support provided by Okehampton United Charities, Sport England and the local authority meant a very difficult position was weathered and has provided the security to open facilities and provide activities as restrictions eased.

With restrictions changing regularly it has been difficult to restart certain activities or offer internal spaces for hire, this provided OCRA with the opportunity to utilise virtual experiences in our school delivery and regular groups as well as enable communication across the charity.

Curriculum delivery was the first area of the charity to flourish following the easing of restrictions with both virtual and physical coaching taking place with over 1000 children being active in September and support for key worker delivery up until the end of summer term.

Grassroots sports such as Football, Hockey, Tennis and Rugby have been able to restart quickly due to our robust procedures and protocols to do with COVID-19 and our ongoing positive relationship with Okehampton College and Dartmoor Multi Academy Trust. This has ensured opportunities to generate income for the charity have been swiftly taken.

Partnership working opportunities have been limited due to the current coronavirus situation and with current agreements with Fusion Lifestyle, Okehampton College and Tennis Club due to be revised in early 2021 this area is one that significant work will need to be focused on in the future.

Staff volunteers

OCRA Trustees recognise the input and assistance of all these people in the successful provision of the objectives of the Charity and would like to express their thanks to all these people. Their continued support is essential in the continued success of the Charity.

Okehampton Community and Recreation Association

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Financial review

Grants

Unrestricted core grants include grants received from Okehampton United Charity of £23,758 (2019: £24,400) which are an essential component of the finances of the Charity. Their continued support provides a measure of continuity and certainty in an otherwise uncertain time for the finances of volunteer organisations.

Income

Overall income for the year from charitable activities was £158,613 (2019: £251,599).

Expenditure

Direct Charitable Expenditure for the year was £244,121 (2019: £380,264).

Exceptional costs

Accounting costs are higher than expected due to the reliance on the accountants to provide information and administer our claim to the Job Retention Scheme. Covid buys and re-decoration of the Pavilion have provided additional costs

Pavilion Catering

The Pavilion Café has achieved our desired objective to at least break even and any profit will be transferred to OCRA for use in its charitable objectives.

Reserves

The level of reserves remains positive and within policy level. There are many uncertainties facing the Charity, so the trustees will keep the reserves policy under review. Current level of unrestricted reserves sits at £9,745 (2019: £31,890). The reduction was incurred as the charity prepared for the uncertainty of the initial COVID-19 lockdown, as the charity recovers the reserves will be increased.

Okehampton Community and Recreation Association

Trustees' Annual Report *(continued)*

Year ended 30 September 2020

Plans for future periods

OCRA is well placed to bounce back quickly from this very difficult year within all areas, with external hire, internal hire and grassroots sports able to be re-established quickly as restrictions allow. The Pavilion in the Park Cafe has also adhered quickly to the imposition and lifting of restrictions with collective working and revision of working practice and menu.

Our curriculum delivery is the brightest spark for the initial part of the financial year with our School Sports Partnership going from strength to strength with 19 schools signing up for the academic year. Whilst the re-establishment of indoor activities will ensure all demographics can access activity in Okehampton, its surrounding areas and wider via our partnership working. As things return towards normal we will look to capitalise on holiday activity provision, school festivals, opportunities for partnership working and of course events in Simmons Park.

The trustees' annual report was approved on 27/04/21 and signed on behalf of the board of trustees by:

Mr Ewen
Chairman



Mrs Marsh
Vice Chair



Okehampton Community and Recreation Association

Independent Examiner's Report to the Trustees of Okehampton Community and Recreation Association

Year ended 30 September 2020

I report to the trustees on my examination of the financial statements of Okehampton Community and Recreation Association ('the charity') for the year ended 30 September 2020.

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

Independent examiner's statement

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

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

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

Sarah Watts FCCA DChA
Independent Examiner
For and on behalf of Thomas Westcott Chartered Accountants
5 West Street
Okehampton
Devon
EX20 1HQ

Okehampton Community and Recreation Association

Statement of Financial Activities

Year ended 30 September 2020

		2020			2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	64,334	–	64,334	54,190
Charitable activities	5	158,613	–	158,613	251,599
Other trading activities	6	10	–	10	2,860
Investment income	7	19	–	19	–
Total income		<u>222,976</u>	<u>–</u>	<u>222,976</u>	<u>308,649</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>244,121</u>	<u>–</u>	<u>244,121</u>	<u>380,264</u>
Total expenditure		<u>244,121</u>	<u>–</u>	<u>244,121</u>	<u>380,264</u>
Net expenditure and net movement in funds					
		<u>(21,145)</u>	<u>–</u>	<u>(21,145)</u>	<u>(71,615)</u>
Reconciliation of funds					
Total funds brought forward		<u>30,890</u>	<u>543,586</u>	<u>574,476</u>	<u>646,091</u>
Total funds carried forward		<u>9,745</u>	<u>543,586</u>	<u>553,331</u>	<u>574,476</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Okehampton Community and Recreation Association

Statement of Financial Position

30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	526,056	554,084
Current assets			
Stocks	16	3,292	3,292
Debtors	17	27,544	35,586
Cash at bank and in hand		24,464	32,067
		<u>55,300</u>	<u>70,945</u>
Creditors: amounts falling due within one year	18	28,025	50,553
Net current assets		<u>27,275</u>	<u>20,392</u>
Total assets less current liabilities		<u>553,331</u>	<u>574,476</u>
Funds of the charity			
Restricted funds		543,586	543,586
Unrestricted funds		9,745	30,890
Total charity funds	20	<u>553,331</u>	<u>574,476</u>

These financial statements were approved by the board of trustees and authorised for issue on 27/04/21, and are signed on behalf of the board by:

Mr Ewen
Chairman

Mrs Marsh
Vice Chair

The notes on pages 10 to 19 form part of these financial statements.

Okehampton Community and Recreation Association

Notes to the Financial Statements

Year ended 30 September 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Pavilion in the Park, Okehampton, Devon, EX20 1GE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold land & buildings	-	Straight line over the period to expiry of the lease agreement
Furniture & equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	602	–	602
Grants			
Unrestricted (Core) Grants	42,013	–	42,013
Grants to fund assets	–	–	–
Government grant income	21,719	–	21,719
	<u>64,334</u>	<u>–</u>	<u>64,334</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	1,597	3,000	4,597

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants			
Unrestricted (Core) Grants	30,923	3,670	34,593
Grants to fund assets	15,000	–	15,000
Government grant income	–	–	–
	<u>47,520</u>	<u>6,670</u>	<u>54,190</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	15	–	15
OCRA Activities	68,969	–	68,969
Facility bookings	31,251	–	31,251
Other income	6,790	–	6,790
Pavilion Income	51,588	–	51,588
	<u>158,613</u>	<u>–</u>	<u>158,613</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Sale of goods/services as part of direct charitable activities	25	–	25
OCRA Activities	116,128	1,814	117,942
Facility bookings	38,380	–	38,380
Other income	4,508	–	4,508
Pavilion Income	90,744	–	90,744
	<u>249,785</u>	<u>1,814</u>	<u>251,599</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Subscriptions	<u>10</u>	<u>10</u>	<u>2,860</u>	<u>2,860</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest	<u>19</u>	<u>19</u>	<u>–</u>	<u>–</u>

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Community Recreational Activities	153,337	–	153,337
Pavilion in the Park	73,920	–	73,920
Support costs	16,864	–	16,864
	<u>244,121</u>	<u>–</u>	<u>244,121</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Community Recreational Activities	246,541	4,157	250,698
Pavilion in the Park	77,830	23,743	101,573
Support costs	27,993	–	27,993
	<u>352,364</u>	<u>27,900</u>	<u>380,264</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Community Recreational Activities	153,337	–	153,337	250,698
Pavilion in the Park	73,920	–	73,920	101,573
Governance costs	–	16,864	16,864	27,993
	<u>227,257</u>	<u>16,864</u>	<u>244,121</u>	<u>380,264</u>

10. Analysis of grants

	2020 £	2019 £
Grants to institutions		
Grants to institutions	–	1,051
Total grants	<u>–</u>	<u>1,051</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>28,743</u>	<u>25,255</u>

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

12. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,100</u>	<u>1,050</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	121,330	181,870
Employer's national insurance		5,210
Employer contributions to pension plans		1,392
Total	<u>121,330</u>	<u>188,472</u>

The average head count of employees during the year was 16 (2019: 23).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No Trustees received any remuneration in the year. (2019: none)

One trustee was reimbursed expenses during the year totalling £217 (2019: £591 reimbursed to two Trustees).

15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 October 2019	681,090	46,062	727,152
Additions	<u>–</u>	<u>715</u>	<u>715</u>
At 30 September 2020	<u>681,090</u>	<u>46,777</u>	<u>727,867</u>
Depreciation			
At 1 October 2019	146,425	26,643	173,068
Charge for the year	<u>22,755</u>	<u>5,988</u>	<u>28,743</u>
At 30 September 2020	<u>169,180</u>	<u>32,631</u>	<u>201,811</u>
Carrying amount			
At 30 September 2020	<u>511,910</u>	<u>14,146</u>	<u>526,056</u>
At 30 September 2019	<u>534,665</u>	<u>19,419</u>	<u>554,084</u>

Leasehold Land & Buildings represents the investment of the Charity in Pavilion in the Park which is on land which is held on a lease from Okehampton Town Council for 30 years from 18/6/13 at a nominal rent.

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

16. Stocks

	2020	2019
	£	£
Raw materials and consumables	<u>3,292</u>	<u>3,292</u>

17. Debtors

	2020	2019
	£	£
Trade debtors	(965)	(135)
Prepayments and accrued income	6,391	5,606
Other debtors	<u>22,118</u>	<u>30,115</u>
	<u>27,544</u>	<u>35,586</u>

18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	19,511	7,857
Social security and other taxes	2,047	4,770
Accrued expenses and other creditors	6,072	8,859
Pension contribution liabilities	331	306
Other creditors	<u>64</u>	<u>28,761</u>
	<u>28,025</u>	<u>50,553</u>

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>21,719</u>	<u>—</u>

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

20. Analysis of charitable funds

Unrestricted funds

	At 1 October 201 9	Income £	Expenditure £	At 30 September r 2020 £
General funds	26,120	222,976	(244,121)	4,975
Moor Active	270	–	–	270
All weather pitch replacement	4,500	–	–	4,500
	<u>30,890</u>	<u>222,976</u>	<u>(244,121)</u>	<u>9,745</u>

	At 1 October 201 8	Income £	Expenditure £	At 30 September 2019 £
General funds	78,319	300,165	(352,364)	26,120
Moor Active	270	–	–	270
All weather pitch replacement	4,500	–	–	4,500
	<u>83,089</u>	<u>300,165</u>	<u>(352,364)</u>	<u>30,890</u>

Restricted funds

	At 1 October 201 9	Income £	Expenditure £	At 30 September r 2020 £
Pavilion building	536,481	–	–	536,481
SNAP grants	1,105	–	–	1,105
All Weather Pitch replacement	6,000	–	–	6,000
	<u>543,586</u>	<u>–</u>	<u>–</u>	<u>543,586</u>

	At 1 October 201 8	Income £	Expenditure £	At 30 September 2019 £
Pavilion building	559,237	–	(22,756)	536,481
WDBC - Facility improvements	551	–	(551)	–
SNAP grants	214	5,484	(4,593)	1,105
All Weather Pitch replacement	3,000	3,000	–	6,000
	<u>563,002</u>	<u>8,484</u>	<u>(27,900)</u>	<u>543,586</u>

Okehampton Community and Recreation Association

Notes to the Financial Statements *(continued)*

Year ended 30 September 2020

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	(10,425)	536,481	526,056
Current assets	48,195	7,105	55,300
Creditors less than 1 year	(28,025)	–	(28,025)
Net assets	<u>9,745</u>	<u>543,586</u>	<u>553,331</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	17,603	536,481	554,084
Current assets	63,840	7,105	70,945
Creditors less than 1 year	(50,552)	–	(50,552)
Net assets	<u>30,891</u>	<u>543,586</u>	<u>574,477</u>

22. Capital commitments

As at the balance sheet date, the charity had no contractual commitments. As at the balance sheet date, the Charity had no commitments in process.

23. Related parties

There were no related party transactions during the year.

Okehampton Community and Recreation Association

Management Information

Year ended 30 September 2020

The following pages do not form part of the financial statements.

Okehampton Community and Recreation Association

Detailed Statement of Financial Activities

Year ended 30 September 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	602	4,597
Unrestricted (Core) Grants	42,013	34,593
Grants to fund assets	–	15,000
Government grant income	21,719	–
	<u>64,334</u>	<u>54,190</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	15	25
OCRA Activities	68,969	117,942
Facility bookings	31,251	38,380
Other income	6,790	4,508
Pavilion Income	51,588	90,744
	<u>158,613</u>	<u>251,599</u>
Other trading activities		
Subscriptions	10	2,860
Investment income		
Bank interest	19	–
Total income	<u>222,976</u>	<u>308,649</u>

Okehampton Community and Recreation Association

Detailed Statement of Financial Activities *(continued)*

Year ended 30 September 2020

	2020 £	2019 £
Expenditure on charitable activities		
Community Recreational Activities		
Activities undertaken directly		
Salaries	117,802	178,560
Other facility hire	16,798	32,720
Other direct activity expenses	2,855	8,700
Travelling reimbursed	91	611
Equipment purchase and maintenance	1,472	1,243
Coaches, referees etc	13,646	23,378
Staff welfare and training	673	4,435
	<u>153,337</u>	<u>249,647</u>
Grant funding activities		
Grants made	—	1,051
	<u>—</u>	<u>1,051</u>
Pavilion in the Park		
Activities undertaken directly		
Bar & catering costs	25,052	42,964
Staffing costs	3,528	9,912
Licences	1,289	1,334
Cleaning and waste	5,843	6,109
Pest control	287	340
Light and heat	5,435	7,900
Water	660	2,014
Rates	489	967
Pavilion repairs and renewals	3,183	5,369
Amortisation	22,756	22,756
Depreciation	5,398	1,908
	<u>73,920</u>	<u>101,573</u>
Governance costs		
Sundry	1,141	302
Telephone	1,499	1,192
Subscriptions	91	483
Bookkeeping and Accounts	2,201	8,870
Card Merchant charges	866	1,523
Computer expenses	1,750	2,786
Insurance	4,350	5,924
Printing, postage and carriage	1,724	1,573
Depreciation	590	590
Bank charges	116	80
Bad debt write off	1,898	3,113
Professional fees	—	600
Advertising & Marketing	638	957
	<u>16,864</u>	<u>27,993</u>
	<u>244,121</u>	<u>382,154</u>
Expenditure on charitable activities		