

**Okehampton Community and Recreation Association**  
**Unaudited Financial Statements**  
**30 September 2021**

**THOMAS WESTCOTT**

Chartered accountants  
5 West Street  
Okehampton  
Devon  
EX20 1HQ

# Okehampton Community and Recreation Association

## Financial Statements

Year ended 30 September 2021

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# Okehampton Community and Recreation Association

## Trustees' Annual Report

Year ended 30 September 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

### Reference and administrative details

<b>Registered charity name</b>	Okehampton Community and Recreation Association
<b>Charity registration number</b>	1011839
<b>Principal office</b>	Pavilion in the Park Okehampton EX20 1GE

### The trustees

Mr Tolley	Reappointed 8 <sup>th</sup> January 2020
Mr Ewen	Reappointed 8 <sup>th</sup> January 2020
Mr Brett	Reappointed 8 <sup>th</sup> January 2020
Mrs Marsh	Reappointed 8 <sup>th</sup> January 2020
Mr Jarvis	(Appointed 24 November 2020)
Mr Metherell	(Appointed 27 April 2021)
Mr Vallance	(Appointed 24 November 2020)

<b>Independent examiner</b>	Sarah Watts FCCA DChA 5 West Street Okehampton Devon EX20 1HQ
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# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

Year ended 30 September 2021

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### Structure, governance and management

#### **Governing Document**

Constitution dated 8th May 1991 as amended 5th March 2001, 22nd July 2015, 12<sup>th</sup> February 2020 and 27<sup>th</sup> April 2021.

#### **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 employed management of OCRA with Trustees invited to attend.

# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

Year ended 30 September 2021

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### Objectives and activities

#### Main objects

The main objects of the charity are:

- to promote the benefit of the inhabitants of Okehampton parish and Hamlets and an area of benefit covering West Devon, Mid Devon and 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.

#### 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 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.

### Achievements and performance

#### Progress and achievements

The first half of the financial year was significantly impacted by the movement in and out of covid restrictions, however the significant work on process completed in the previous year has meant a positive outlook has remained. All business areas look to break even or generate surplus this year even with the limitations placed on us.

External hire of the facilities, particularly the All-Weather pitch has flourished with occupancy hitting high percentages 5 days out of 7. Grass pitch hire continues to improve as does our utilisation of indoor spaces.

The new partnership with Okehampton Argyle FC to renovate the upper floor of the Pavilion in the Park into the new Pavilion Lounge has helped the charity to move towards fully utilising the building as was intended at its inception in 2014. O AFC are contributing to the buildings costs and have turned the upstairs space into a fine meeting/class space during the day and social space for community users past 5pm weekdays and all day at the weekend.

Once again our primary supporters have been Okehampton United Charities with funding for the administration of the charity vital in our development. They supported us throughout the period, like many others, and we are working towards their desired aim of reducing our reliance on their funding each year. Local Authority funding and the government's Job Retention Scheme have provided vital support over this challenging year allowing a near full return to pre pandemic levels of activity and kept the Pavilion in the Park compliant with the shifting restrictions and regulations.

Our work in schools provided much needed support to the curriculum teams and variety for the children,

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with OCRA delivering curriculum, after school and school games sessions across West Devon and Torridge districts.

OCRA's partnership working has started to increase with further links to the Dartmoor Multi Academy Trust, Devon Cricket, and Devon FA being strengthened. Current agreements continue to work well with revisions to the agreements with Fusion Lifestyle, Okehampton College, and Okehampton and District Tennis Club being completed. OCRA provided the activities for the Dartmoor Multi Academy Trust's government funded holiday activities and food programme across the financial year with delivery taking place across the area of benefit.

### **Staff and volunteers**

OCRA Trustees wish to recognise the input and assistance of all staff and volunteers in this toughest of years. They are indispensable 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.

### **Financial review**

#### **Grants**

Unrestricted core grants include grants received from Okehampton United Charity of £32,400 (2020: £23,758) 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 £166,877 (2020: £158,613).

#### **Expenditure**

Direct Charitable Expenditure for the year was £279,245 (2020: £244,121).

#### **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 compliance work in the Pavilion have provided additional costs.

#### **Pavilion Catering**

The Pavilion Café has achieved our desired objective to produce a surplus and this will be transferred to OCRA for use in its charitable objectives. Hard work and tight controls have provided the platform for the best year of performance in this business area.

#### **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 £30,317 (2020: £9,745). Current reserves equate to between 1 and 2 months' worth of expenditure.

# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

### Year ended 30 September 2021

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#### **Plans for future periods**

OCRA has bounced back quickly, despite this very difficult year within all areas. External hire, internal hire and grassroots sports were able to re-establish quickly as restrictions allowed. 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 delivery is the brightest spark this financial year with our School Sports Partnership going from strength to strength with 19 schools signing up for the academic year. The re-establishment of indoor activities has provided access to social activities in Okehampton, its surrounding areas and wider via our partnership working. Our focus on holiday activity provision, school festivals, opportunities for partnership working and events in Simmons Park will hopefully provide new opportunities to broaden OCRA's visibility and inclusion of different demographics.

#### **Events after year end and looking forward**

Strong performance and service has meant we have attracted new events for the financial year, which include (list not exhaustive):

- Okehampton College Community Event
- Several running events
- Several Hockey Tournaments
- Pony Club Tetrathlon
- Church event in Simmons Park
- Large scale Active Devon event
- Jubilee celebrations
- Fields in Trust
- Rotary Club Fair
- Age UK festival of Sport – Walking Netball
- Hospiscare Triathlon

The trustees' annual report was approved on 25<sup>th</sup> January 2022 and signed on behalf of the board of trustees by:

Mr Ewen  
Trustee

Mrs Marsh  
Trustee

# Okehampton Community and Recreation Association

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

Year ended 30 September 2021

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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 2021.

### 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	85,612	–	85,612	64,334
Charitable activities	5	166,877	–	166,877	158,613
Other trading activities	6	–	–	–	10
Investment income	7	1	–	1	19
<b>Total income</b>		<u>252,490</u>	<u>–</u>	<u>252,490</u>	<u>222,976</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>279,245</u>	<u>–</u>	<u>279,245</u>	<u>244,121</u>
<b>Total expenditure</b>		<u>279,245</u>	<u>–</u>	<u>279,245</u>	<u>244,121</u>
<b>Net expenditure</b>		<u>(26,755)</u>	<u>–</u>	<u>(26,755)</u>	<u>(21,145)</u>
Transfers between funds		47,327	(47,327)	–	–
<b>Net movement in funds</b>		<u>20,572</u>	<u>(47,327)</u>	<u>(26,755)</u>	<u>(21,145)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>9,745</u>	<u>543,586</u>	<u>553,331</u>	<u>574,476</u>
<b>Total funds carried forward</b>		<u>30,317</u>	<u>496,259</u>	<u>526,576</u>	<u>553,331</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 9 to 17 form part of these financial statements.

# Okehampton Community and Recreation Association

## Statement of Financial Position

30 September 2021

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	14	498,782	526,056
<b>Current assets</b>			
Stocks	15	3,218	3,292
Debtors	16	23,546	27,544
Cash at bank and in hand		27,190	24,464
		<u>53,954</u>	<u>55,300</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>26,160</u>	<u>28,025</u>
<b>Net current assets</b>		<u>27,794</u>	<u>27,275</u>
<b>Total assets less current liabilities</b>		<u>526,576</u>	<u>553,331</u>
<b>Funds of the charity</b>			
Restricted funds		496,259	543,586
Unrestricted funds		30,317	9,745
<b>Total charity funds</b>	19	<u>526,576</u>	<u>553,331</u>

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

Mr Ewen  
Trustee

Mrs Marsh  
Trustee

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The notes on pages 9 to 17 form part of these financial statements.

# Okehampton Community and Recreation Association

## Notes to the Financial Statements

Year ended 30 September 2021

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### 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 2021

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#### 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 2021

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#### 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 2021

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### 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 £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	859	859	602	602
<b>Grants</b>				
Unrestricted (Core) Grants	43,112	43,112	42,013	42,013
Government grant income	41,641	41,641	21,719	21,719
	<u>85,612</u>	<u>85,612</u>	<u>64,334</u>	<u>64,334</u>

# Okehampton Community and Recreation Association

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	–	–	15	15
OCRA Activities	67,470	67,470	68,969	68,969
Facility bookings	25,941	25,941	31,251	31,251
Other income	1,705	1,705	6,790	6,790
Pavilion Income	71,761	71,761	51,588	51,588
	<u>166,877</u>	<u>166,877</u>	<u>158,613</u>	<u>158,613</u>

### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Subscriptions	–	–	10	10
	<u>–</u>	<u>–</u>	<u>10</u>	<u>10</u>

### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Bank interest	1	1	19	19
	<u>1</u>	<u>1</u>	<u>19</u>	<u>19</u>

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Community Recreational Activities	181,578	181,578	153,337	153,337
Pavilion in the Park	75,352	75,352	73,920	73,920
Support costs	22,315	22,315	16,864	16,864
	<u>279,245</u>	<u>279,245</u>	<u>244,121</u>	<u>244,121</u>

### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2021 £</b>	Total fund 2020 £
Community Recreational Activities	181,578	–	181,578	153,337
Pavilion in the Park	75,352	–	75,352	73,920
Governance costs	–	22,315	22,315	16,864
	<u>256,930</u>	<u>22,315</u>	<u>279,245</u>	<u>244,121</u>

# Okehampton Community and Recreation Association

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2021

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#### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2021</b>	2020
	£	£
Depreciation of tangible fixed assets	<u>27,792</u>	<u>28,743</u>

#### 11. Independent examination fees

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,150</u>	<u>1,100</u>

#### 12. Staff costs

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

	<b>2021</b>	2020
	£	£
Wages and salaries	<u>136,286</u>	<u>121,330</u>

The average head count of employees during the year was 30 (2020: 16).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 13. Trustee remuneration and expenses

No Trustees received any remuneration in the year. (2020 :none)

No Trustees were reimbursed expenses during the year (2020: £217 reimbursed to one Trustee).

#### 14. Tangible fixed assets

	Long leasehold property £	Equipment £	<b>Total £</b>
<b>Cost</b>			
At 1 October 2020	681,090	46,777	727,867
Additions	—	518	518
<b>At 30 September 2021</b>	<u>681,090</u>	<u>47,295</u>	<u>728,385</u>
<b>Depreciation</b>			
At 1 October 2020	169,180	32,631	201,811
Charge for the year	<u>22,756</u>	<u>5,036</u>	<u>27,792</u>
<b>At 30 September 2021</b>	<u>191,936</u>	<u>37,667</u>	<u>229,603</u>
<b>Carrying amount</b>			
<b>At 30 September 2021</b>	<u>489,154</u>	<u>9,628</u>	<u>498,782</u>
At 30 September 2020	<u>511,910</u>	<u>14,146</u>	<u>526,056</u>

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# Okehampton Community and Recreation Association

## Notes to the Financial Statements *(continued)*

### Year ended 30 September 2021

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#### 14. Tangible fixed assets *(continued)*

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.

#### 15. Stocks

	<b>2021</b>	2020
	£	£
Raw materials and consumables	3,218	3,292

#### 16. Debtors

	<b>2021</b>	2020
	£	£
Trade debtors	(2,430)	(965)
Prepayments and accrued income	7,275	6,391
Other debtors	18,701	22,118
	<u>23,546</u>	<u>27,544</u>

#### 17. Creditors: amounts falling due within one year

	<b>2021</b>	2020
	£	£
Trade creditors	13,024	19,510
Social security and other taxes	–	2,047
Accrued expenses and other creditors	4,665	6,072
Pension contribution liabilities	356	331
Other creditors	8,115	65
	<u>26,160</u>	<u>28,025</u>

#### 18. Government grants

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

	<b>2021</b>	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	41,641	21,719

The above government grants relate to Government assistance received during the Coronavirus pandemic.

# Okehampton Community and Recreation Association

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 October 2020	Income £	Expenditure £	Transfers £	At 30 September 2021 £
General funds	4,975	252,490	(278,975)	47,327	25,817
Moor Active	270	–	(270)	–	–
All weather pitch replacement	4,500	–	–	–	4,500
	<u>9,745</u>	<u>252,490</u>	<u>(279,245)</u>	<u>47,327</u>	<u>30,317</u>

	At 1 October 2019	Income £	Expenditure £	Transfers £	At 30 September 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>–</u>	<u>9,745</u>

#### Restricted funds

	At 1 October 2020	Income £	Expenditure £	Transfers £	At 30 September 2021 £
Pavilion building	536,481	–	–	(47,327)	489,154
SNAP grants	1,105	–	–	–	1,105
All Weather Pitch replacement	6,000	–	–	–	6,000
	<u>543,586</u>	<u>–</u>	<u>–</u>	<u>(47,327)</u>	<u>496,259</u>

	At 1 October 2019	Income £	Expenditure £	Transfers £	At 30 September 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>–</u>	<u>543,586</u>

# Okehampton Community and Recreation Association

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

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### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	9,628	489,154	498,782
Current assets	46,849	7,105	53,954
Creditors less than 1 year	(26,160)	—	(26,160)
<b>Net assets</b>	<u>30,317</u>	<u>496,259</u>	<u>526,576</u>

  

	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)
<b>Net assets</b>	<u>9,745</u>	<u>543,586</u>	<u>553,331</u>

### 21. 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.

### 22. Related parties

There were no related party transactions during the year.

# **Okehampton Community and Recreation Association**

## **Management Information**

**Year ended 30 September 2021**

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**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 2021

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	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	859	602
Unrestricted (Core) Grants	43,112	42,013
Government grant income	41,641	21,719
	<u>85,612</u>	<u>64,334</u>
<b>Charitable activities</b>		
Sale of goods/services as part of direct charitable activities	—	15
OCRA Activities	67,470	68,969
Facility bookings	25,941	31,251
Other income	1,705	6,790
Pavilion Income	71,761	51,588
	<u>166,877</u>	<u>158,613</u>
<b>Other trading activities</b>		
Subscriptions	—	10
<b>Investment income</b>		
Bank interest	1	19
<b>Total income</b>	<u><u>252,490</u></u>	<u><u>222,976</u></u>

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# Okehampton Community and Recreation Association

## Detailed Statement of Financial Activities *(continued)*

Year ended 30 September 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Community Recreational Activities</b>		
<b><i>Activities undertaken directly</i></b>		
Salaries	132,830	117,802
Other facility hire	14,942	16,798
Other direct activity expenses	1,586	2,855
Travelling reimbursed	1,463	91
Equipment purchase and maintenance	3,551	1,472
Coaches, referees etc	23,138	13,646
Staff welfare and training	4,068	673
	<u>181,578</u>	<u>153,337</u>
<b>Pavilion in the Park</b>		
<b><i>Activities undertaken directly</i></b>		
Bar & catering costs	33,110	25,052
Staffing costs	3,456	3,528
Licences	2,083	1,289
Cleaning and waste	3,543	5,843
Pest control	299	287
Light and heat	3,570	5,435
Water	–	660
Rates	–	489
Pavilion repairs and renewals	1,499	3,183
Amortisation	22,756	22,756
Depreciation	5,036	5,398
	<u>75,352</u>	<u>73,920</u>
<b>Governance costs</b>		
Sundry	119	1,141
Telephone	1,446	1,499
Subscriptions	81	91
Bookkeeping and Accounts (including payroll)	10,399	2,201
Card Merchant charges	1,394	866
Computer expenses	246	1,750
Insurance	6,354	4,350
Printing, postage and carriage	1,059	1,724
Depreciation	–	590
Bank charges	99	116
Bad debt write off	–	1,898
Legal and Professional fees	960	–
Advertising & Marketing	158	638
	<u>22,315</u>	<u>16,864</u>
<b>Expenditure on charitable activities</b>	<u>279,245</u>	<u>244,121</u>