

CHARITY REGISTRATION NUMBER: 1011839

# OCRA

**Okehampton Community and Recreation Association**

**Unaudited Financial Statements**

**30 September 2022**

**WESTCOTTS**

Chartered accountants

Unit 7C

Cranmere Road

Exeter Road Industrial Estate

Okehampton .

EX20 1UE

# Okehampton Community and Recreation Association

## Financial Statements

Year ended 30 September 2022

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# Okehampton Community and Recreation Association

## Trustees' Annual Report

Year ended 30 September 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

### Reference and administrative details

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

### The trustees

Mr Tolley  
Mr Ewen  
Mr Brett  
Mrs Marsh  
Mr Jarvis  
Mr Metherell  
Mr Vallance  
Mr Malcom (Appointed 25 January 2022)

<b>Independent examiner</b>	Sarah Watts FCCA DChA Westcotts Unit 7C Cranmere Road Exeter Road Industrial Estate Okehampton EX20 1UE
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# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### Structure, governance and management

#### Governing Document

Constitution dated 8th May 1991 as amended 5th March 2001, and 22nd July 2015, 12th February 2020 and 27th 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 four Member Trustees plus appropriate employees.

### 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.

# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### Objectives and activities *(continued)*

#### **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.

# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

Year ended 30 September 2022

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### Achievements and performance

#### Progress and achievements

The financial year brought many challenges with increases in bills, the cost of living crisis and a reduction in funding opportunities. Whilst this has had an impact on the charity's performance financially OCRA was able to get back to doing what it does best, providing opportunities for the community.

Holiday schemes moved back toward pre pandemic attendance levels, the Pavilion Lounge now offers classes for most ages with Baby Sensory classes, home educated family sessions, mums and baby fitness sessions, Tai Chi, Pilates, and Sporting Memories dementia and loneliness workshops. The Pavilion Café has become a hub for the Rambler's Wellbeing Walking groups, youth workers, and support workers for those looking to get back to work as well as retaining more regular customers.

From the outset of the financial year our work in schools provided much needed support to the curriculum teams and variety for the children, with OCRA delivering curriculum, after school and school games sessions across West Devon and Torridge districts. We had our busiest year within schools and the sports partnership ever, achieving 25382 individual attendances in the academic year.

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. This is tempered by increasing maintenance and utility costs and increased usage by Okehampton College for exams.

The 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 during the week and all day at the weekend. The partnership is still developing, the building usage is increasing for events following changes in personnel and establishing clear working practices.

Okehampton United Charities have once again provided funding for the administration of the charity which continues to be vital in our development. We are continuing to work towards their desired aim of reducing our reliance on their funding each year.

OCRA's partnership working has started to increase with further links to the Dartmoor Multi Academy Trust, Devon Cricket, Plymouth Argyle Community Trust 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.

Attendances (financial year):

21-22 75028

20-21 32948

# Okehampton Community and Recreation Association

## Trustees' Annual Report *(continued)*

### Year ended 30 September 2022

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#### **Achievements and performance** *(continued)*

##### **Staff volunteers**

OCRA Trustees wish to recognise the input and assistance of all staff and volunteers. 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 £17,334 (2021: £32,400) 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 £382,201 (2021: £166,877.).

##### **Expenditure**

Direct Charitable Expenditure for the year was £398,563 (2021: £279,245).

##### **Exceptional costs**

Compliance work in the Pavilion has provided additional costs following our Fixed Electrical Certification renewal.

##### **Pavilion Catering**

The Pavilion Café has not achieved our desired objective to produce a surplus, however due to changes in the partnership in relation to the Pavilion Lounge the Trustees have expected a deficit to be managed. Hard work and tight controls continue to be in place and focus for the next financial year will continue to place importance on the day to day trade and a move to support more income from charitable events.

##### **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 £36,710 (2021: £30,317). 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 2022

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#### Plans for future periods

Our delivery is once again the brightest spark this financial year with our School Sports Partnership going from strength to strength. The re-establishment of indoor activities has provided access to social activities in Okehampton, its surrounding areas and wider via our partnership working. This includes social Football, Basketball and Badminton, plus Walking Netball and Football. 2023 will also see OCRA working partnership with the Dartmoor Multi academy Trust to restart Gymnastic delivery in in Holsworthy, and work on delivery of a Young Leader programme. 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):

HAF Winter and 2023 programme  
Okehampton College Community Event 1/4/23  
Several running events  
Several Hockey Tournaments  
Pony Club Tetrathlon  
Church event in Simmons Park  
Fields in Trust/Okehampton Charter/OUC/Hamlets event 7/9/23  
Neon Run Active Devon event  
Age UK festival of Sport

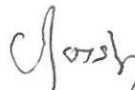
The trustees' annual report was approved on 1/2/2023 and signed on behalf of the board of trustees by:



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 2022**

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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 2022.

### **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  
Westcotts (SW) LLP  
Unit 7C  
Cranmere Road  
Exeter Road Industrial Estate  
Okehampton  
EX20 1UE

# Okehampton Community and Recreation Association

## Statement of Financial Activities

Year ended 30 September 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	82,355	–	82,355	85,612
Charitable activities	5	296,989	–	296,989	166,877
Investment income	6	15	–	15	1
<b>Total income</b>		<u>379,359</u>	<u>–</u>	<u>379,359</u>	<u>252,490</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	398,564	–	398,564	279,245
<b>Total expenditure</b>		<u>398,564</u>	<u>–</u>	<u>398,564</u>	<u>279,245</u>
<b>Net expenditure</b>		<u>(19,205)</u>	<u>–</u>	<u>(19,205)</u>	<u>(26,755)</u>
Transfers between funds		22,755	(22,755)	–	–
<b>Net movement in funds</b>		<u>3,550</u>	<u>(22,755)</u>	<u>(19,205)</u>	<u>(26,755)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		30,317	496,259	526,576	553,331
<b>Total funds carried forward</b>		<u>33,867</u>	<u>473,504</u>	<u>507,371</u>	<u>526,576</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 18 form part of these financial statements.

# Okehampton Community and Recreation Association

## Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	474,645	498,782
<b>Current assets</b>			
Stocks	14	2,982	3,218
Debtors	15	32,978	23,546
Cash at bank and in hand		<u>22,483</u>	<u>27,190</u>
		58,443	53,954
<b>Creditors: amounts falling due within one year</b>	16	<u>25,717</u>	<u>26,160</u>
<b>Net current assets</b>		<u>32,726</u>	<u>27,794</u>
<b>Total assets less current liabilities</b>		<u>507,371</u>	<u>526,576</u>
<b>Funds of the charity</b>			
Restricted funds		473,504	496,259
Unrestricted funds		<u>33,867</u>	<u>30,317</u>
<b>Total charity funds</b>	18	<u>507,371</u>	<u>526,576</u>

These financial statements were approved by the board of trustees and authorised for issue on 1/2/2023, and are signed on behalf of the board by:

Mr Ewen  
Trustee



Mrs Marsh  
Trustee



The notes on pages 10 to 18 form part of these financial statements.

# Okehampton Community and Recreation Association

## Notes to the Financial Statements

Year ended 30 September 2022

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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.

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 2022

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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.

# Okehampton Community and Recreation Association

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

### Year ended 30 September 2022

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#### 3. Accounting policies *(continued)*

##### **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.

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.

# Okehampton Community and Recreation Association

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

Year ended 30 September 2022

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### 3. Accounting policies *(continued)*

#### 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.

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	5,962	5,962	859	859
<b>Grants</b>				
Unrestricted (Core) Grants	55,998	55,998	43,112	43,112
Government grant income	20,395	20,395	41,641	41,641
	<u>82,355</u>	<u>82,355</u>	<u>85,612</u>	<u>85,612</u>

# Okehampton Community and Recreation Association

## Notes to the Financial Statements (continued)

Year ended 30 September 2022

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
OCRA Activities	109,891	109,891	67,470	67,470
Facility bookings	56,524	56,524	25,941	25,941
Other income	1,398	1,398	1,705	1,705
Pavilion Income	129,176	129,176	71,761	71,761
	<u>296,989</u>	<u>296,989</u>	<u>166,877</u>	<u>166,877</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	<u>15</u>	<u>15</u>	<u>1</u>	<u>1</u>

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

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Community Recreational Activities	263,318	263,318	181,578	181,578
Pavilion in the Park	117,342	117,342	75,352	75,352
Support costs	17,904	17,904	22,315	22,315
	<u>398,564</u>	<u>398,564</u>	<u>279,245</u>	<u>279,245</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Community Recreational Activities	263,318	–	263,318	181,578
Pavilion in the Park	117,342	–	117,342	75,352
Governance costs	–	17,904	17,904	22,315
	<u>380,660</u>	<u>17,904</u>	<u>398,564</u>	<u>279,245</u>

### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>24,137</u>	<u>27,792</u>

# Okehampton Community and Recreation Association

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

### Year ended 30 September 2022

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#### 10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,235</u>	<u>1,150</u>

#### 11. Staff costs

The average head count of employees during the year was 18 (2021: 30).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 12. Trustee remuneration and expenses

No Trustees received any remuneration in the year. (2021 :none)

No Trustees were reimbursed expenses during the year (2021: None).

#### 13. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 October 2021 and 30 September 2022</b>	<u>681,090</u>	<u>47,295</u>	<u>728,385</u>
<b>Depreciation</b>			
At 1 October 2021	191,936	37,667	229,603
Charge for the year	<u>22,756</u>	<u>1,381</u>	<u>24,137</u>
<b>At 30 September 2022</b>	<u>214,692</u>	<u>39,048</u>	<u>253,740</u>
<b>Carrying amount</b>			
<b>At 30 September 2022</b>	<u>466,398</u>	<u>8,247</u>	<u>474,645</u>
At 30 September 2021	<u>489,154</u>	<u>9,628</u>	<u>498,782</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.

#### 14. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>2,982</u>	<u>3,218</u>

# Okehampton Community and Recreation Association

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

Year ended 30 September 2022

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### 15. Debtors

	<b>2022</b>	2021
	<b>£</b>	£
Prepayments and accrued income	7,610	7,275
Trade and Other debtors	25,368	16,271
	<u>32,978</u>	<u>23,546</u>

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

	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	22,415	13,024
Social security and other taxes	884	–
Accrued expenses and other creditors	1,880	4,665
Pension contribution liabilities	342	356
Other creditors	196	8,115
	<u>25,717</u>	<u>26,160</u>

### 17. Government grants

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

	<b>2022</b>	2021
	<b>£</b>	£
Recognised in income from donations and legacies:		
Government grants income	<u>20,395</u>	<u>41,641</u>

# Okehampton Community and Recreation Association

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

Year ended 30 September 2022

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 October 20 21	Income £	Expenditure £	Transfers £	At 30 September 2022 £
General funds	25,817	379,359	(398,564)	22,755	29,367
Moor Active	–	–	–	–	–
All weather pitch replacement	4,500	–	–	–	4,500
	<u>30,317</u>	<u>379,359</u>	<u>(398,564)</u>	<u>22,755</u>	<u>33,867</u>

	At 1 October 20 20	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>

#### Restricted funds

	At 1 October 20 21	Income £	Expenditure £	Transfers £	At 30 September 2022 £
Pavilion building	489,154	–	–	(22,755)	466,399
SNAP grants	1,105	–	–	–	1,105
All Weather Pitch replacement	6,000	–	–	–	6,000
	<u>496,259</u>	<u>–</u>	<u>–</u>	<u>(22,755)</u>	<u>473,504</u>

	At 1 October 20 20	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>

The annual reserve transfer from restricted to unrestricted represents the depreciation of the Pavilion building.

# Okehampton Community and Recreation Association

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

Year ended 30 September 2022

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### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,246	466,399	474,645
Current assets	51,338	7,105	58,443
Creditors less than 1 year	(25,717)	—	(25,717)
<b>Net assets</b>	<u>33,867</u>	<u>473,504</u>	<u>507,371</u>

	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>

### 20. 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.

### 21. Related parties

There were no related party transactions during the year (2021: none).

**Okehampton Community and Recreation Association**

**Management Information**

**Year ended 30 September 2022**

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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 2022

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	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	5,962	859
Unrestricted (Core) Grants	55,998	43,112
Government grant income	20,395	41,641
	<u>82,355</u>	<u>85,612</u>
<b>Charitable activities</b>		
OCRA Activities	109,891	67,470
Facility bookings	56,524	25,941
Other income	1,398	1,705
Pavilion Income	129,176	71,761
	<u>296,989</u>	<u>166,877</u>
<b>Investment income</b>		
Bank interest	15	1
	<u>15</u>	<u>1</u>
<b>Total income</b>	<u>379,359</u>	<u>252,490</u>

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# Okehampton Community and Recreation Association

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

Year ended 30 September 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Community Recreational Activities</b>		
<b>Activities undertaken directly</b>		
Salaries	153,787	132,830
Other facility hire	25,131	14,901
Other direct activity expenses	31,992	1,627
Travelling reimbursed	1,409	1,463
Equipment purchase and maintenance	8,626	3,551
Coaches, referees etc	37,362	23,138
Staff welfare and training	5,011	4,068
	<u>263,318</u>	<u>181,578</u>
<b>Pavilion in the Park</b>		
<b>Activities undertaken directly</b>		
Bar & catering costs	64,217	33,110
Staffing costs	3,483	3,456
Licences	1,642	2,083
Cleaning and waste	5,135	3,543
Pest control	174	299
Light and heat	5,932	3,570
Water	529	–
Rates	572	–
Pavilion repairs and renewals	11,521	1,499
Amortisation	22,756	22,756
Depreciation	1,381	5,036
	<u>117,342</u>	<u>75,352</u>
<b>Governance (support) costs</b>		
Sundry	218	118
Telephone	1,235	1,446
Subscriptions	–	81
Bookkeeping and Accounts (including payroll)	4,172	10,399
Card Merchant charges	2,196	1,394
Computer expenses	1,551	246
Insurance	6,912	6,354
Printing, postage and carriage	1,325	1,060
Bank charges	90	99
Legal and Professional fees	13	960
Advertising & Marketing	192	158
	<u>17,904</u>	<u>22,315</u>
<b>Expenditure on charitable activities</b>	<u>398,564</u>	<u>279,245</u>

