Company Number 04736776
(England and Wales)

Charity Number 1147687

DRIFFIELD AND DISTRICT SKATE AND BMX PARK LIMITED

(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

Year ended

13 FEBRUARY 2026

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 13 February 2026

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Company Information
For the year ended 13 February 2026

DIRECTORS	J. Fletcher S. D. Fletcher P. Rounding – resigned 12.01.26 H. Dale – resigned 07.09.26 D Harvey – appointed 24.02.25 A Readhead – appointed 12.01.26 T Shanks – appointed 07.09.26
SECRETARY	H. Dale
REGISTERED OFFICE	37 Beverley Road Driffield East Riding of Yorkshire YO25 6RZ
REGISTERED COMPANY NUMBER	04736776
REGISTERED CHARITY NUMBER	1147687
ACCOUNTANT	Rebecca Triffitt MAAT Phoenix Accountancy and Business Consultancy Limited 4-6 Robert Street Scunthorpe Noth Lincolnshire DN15 6NG
BANKERS	Barclay's Bank PLC 61 Market Place Driffield YO25 6AF

Independent Examiner's Report to the Members of Driffield and District Skate and BMX Park Limited

I report on the accounts of Driffield and District Skate and BMX Park Limited for the year ended 13 February 2026, which are set out on pages 12 to 29.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt MAAT
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street, Scunthorpe
North Lincolnshire, DN15 6NG

4/11/26
Date:

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

The Trustees present their report with the financial statements of the charitable company for the year ended 13 February 2026.

The financial statements comply with the Charities Act 2011, the Charity Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Governing Document

We are a Company Limited by Guarantee incorporated on 16 April 2003 governed by our Memorandum and Articles of Association adopted on 14 April and revised at Companies House on 23 April 2012.

We became a Registered Charity on 14 June 2012

Recruitment and appointment of Trustees

In accordance with our Articles of Association we have a minimum of three Trustees, which is the minimum number required. At our Annual General Meeting (normally held Sept - Nov each year) one of our Trustees retires. This can either be the longest serving or a Trustee who wishes to retire. The retiring Trustee can then be reappointed or a new Trustee can be appointed, again in accordance with the Articles of Association. Our Trustees are volunteers. Prior to their appointment, it is ensured that new Trustees are fully conversant with their responsibilities.

Trustee Induction and Training

Any new Trustee meets with the existing Trustees and also has access to Trustee documentation produced by the Charity Commission.

We have not adopted any specific policies for the training of Trustees, however we have adopted a number of policies for the safe running of the skatepark, eg Anti-bullying, Health & Safety, Conflict of Interest, etc. These are reviewed on a regular basis.

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

Organisational Structure

The Trustees are supported by a committee of volunteers who assist with the organisation and administration of the skatepark. The Trustees and committee members hold a meeting each month (wherever possible) when general business is conducted.

We employ a skatepark manager 4 hours per week. We employ three paid members of staff and a large number of volunteers who supervise the activities at the park.

The majority of our decisions concerning the general running of the skatepark are made jointly by the Trustees and committee members.

We work closely with the Community Vision CIO who support and advise us in many areas including preparation of accounts, funding and training.

The charity is not part of a wider organisation.

The skatepark holds an all risk commercial insurance policy, specifically designed for skateparks, and includes a Directors and Officers policy.

Objectives and Activities

The charity's objects are:

'to promote for the benefit of the inhabitants of Driffield and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively, skateboarding, BMX biking and roller-blading for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants'

Our aim is to include as many young people as possible, from all walks of life, in the above activities. The young people have to pay to use the park, which is fully supervised, but we keep our prices as low as possible and hold free sessions when we can.

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

Objectives and Activities (continued)

The Trustees and committee members continually fundraise to enable us to keep the park maintained and safe for its users. We organise four Antique Fairs each year and various other fundraising activities from which all profits go directly towards the running of the skatepark. This is all done on a voluntary basis.

We also apply for grants and write to various bodies for donations, although much of this work has now been delegated to one of our colleagues. At our meetings decisions are made as to how any funding and income is spent. First and foremost is the safety of the park and we are then free to identify other areas in which to spend any additional monies. Our portacabin, which incorporates a refreshment room, toilets and a meeting area, is still well used. This is also used by parents accompanying their younger children. We continue with our ramp building and renovating program and encourage our staff to be as involved as possible with this. We have again organised free and reduced price open days.

Achievements and Performance

Review of Activities

Our main objective is always to increase the number of users of all ages at the skatepark, to raise our profile and to raise funds to improve the park. We were able to do this by putting in place the following:

1. Keeping the entry price low for everyone (£1 per hour for under 11's)
2. Opening the park for extended hours during the school holidays.
3. Organising free Open Days and special reduced-price days during the holidays.
4. Maintaining the park to a high standard and making changes to the layout to ensure it remains a safe but challenging place for all the activities.
5. Applying for grants and donations and raising our own funds.

Running alongside this has always been our objective to promote children's independence and personal responsibility and encourage the young people to develop an understanding of how to behave in a group of mixed ability and age. They become more courteous and develop a sense of 'park etiquette'. They are keen to watch and help each other and learn from each other and become more interested and tolerant of each other's chosen sport. The feedback (mainly from parents of our younger users) is that the way the park is run and supervised brings out the good qualities in all the young people, in particular the older users attitude towards the younger users. There is no doubt that they develop patience towards this younger group. The nature of the sports also gives the young people more independence as it is a sport where they have to try something for themselves; it is

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

Review of Activities (continued)

totally their choice and they can push themselves as much as they like. Once they reach the age of 10 they are also able to come to the park without parental supervision which again promotes their independence. Two members of staff are now trained coaches which enhances the experience of the young people who use the skatepark

Fundraising

Our most successful fundraising event is our Antique Fair held four times per year. This year we have been able to run our four Antique Fairs as usual

Relevant Relationship

We continue to work closely with the Town Council. Last year the Driffield Youth Action Group continued to run sessions for two nights a week in a portacabin which we have allowed them to erect on our site for free. We see the Skatepark and the Youth Centre working closely together in the future.

Financial Review

Our principal funding sources are:

1. Entry fees
2. Fundraising - mainly from our Antique Fairs
3. Grants and Donations
   Grants received this year include:
   a. East Riding Yorkshire Council – restricted £1,454
   b. East Riding Yorkshire Council – unrestricted £29,087
   c. Driffield Town Council – unrestricted £5,000

Most of our expenditure has been on maintaining the park to a high standard, our insurance and the part time manager.

We have no reserves policy and have never been materially in deficit. We do not hold funds as custodian trustees on behalf of others.

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

Plans for future periods

Our future plans include:

a) Continuing to improve training and development of our staff
b) Keeping on top of maintenance and repairing the ramps damaged by daily wear and the winter weather
c) Increasing user numbers
d) Obtaining funding to enable us to offer more sessions for those young people who for various reasons would not be able to access the facility.
e) Working closely with Driffield Youth Action which will enable us collectively to offer alternative activities for young people.
f) Obtaining funding for free coaching sessions

Public Benefit Statement

On behalf of all three Trustees, I can confirm that the charity trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission in exercising their power and duties.

Statement of disclosure of information to Independent Examiner

We, the Directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the company's Independent Examiner is unaware; and

- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information;

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

Statement of director's responsibilities

The charity trustees (who are also the directors of Driffield and District Skate and BMX Park Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

The Directors confirm that the accounts comply with the above requirements except in that they have chosen to depart from the SORP with regards to deferring income. We feel that when applying for grants continuing to defer the income, especially the capital grant, would show a more "True and Fair View" of the organisation's financial position.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 13 February 2026

Independent Examiner

Rebecca Triffitt MAAT of Phoenix Accountancy and Business Consultancy was appointed as the Independent Examiner.

Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

By order of the Board

Signed ..... Daniel Harvey, Chairman

Dated 30/10/2026

Income and Expenditure Account
For the year ended 13 February 2026

	Notes	2026 £	2025 £
Income		58,321	21,292
Expenditure		(56,657)	(30,584)
OPERATING SURPLUS/(DEFICIT)	11	1,664	(9,292)
Interest Receivable	7	53	121
SURPLUS/(DEFICIT) FOR THE YEAR		1,717	(9,171)
RESERVES BROUGHT FORWARD		12,322	21,493
RESERVES CARRIED FORWARD		14,039	12,322

Total income (including interest receivable) of £58,374 (2025: £21,413) comprises £24,056 (2025: £17,536) for unrestricted funds and £34,318 (2025: £3,877) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £1,717 (2025: deficit £9,171) comprises a surplus of £5,813 (2025: deficit £4,884) for unrestricted funds and a deficit of £4,096 (2025: surplus £4,287) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 17 to 29 form part of these financial statements.

Statement of Financial Activities
For the year ended 13 February 2026

	Notes	2026 Unrestricted Funds	2026 Restricted Funds	2026 Total Funds	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total Funds
Income		£	£	£	£	£	£
Donations & Legacies	4	5,056	34,318	39,374	2,500	3,877	6,377
Income from Charitable Activities	5	1,948	-	1,948	1,992	-	1,922
Income from other trading activities	6	16,999	-	16,999	12,923	-	12,923
Investment Income	7	53	-	53	121	-	121
Total Income		24,056	34,318	58,374	17,536	3,877	21,413
Expenditure							
Expenditure on Charitable Activities	8	(8,963)	(38,414)	(47,377)	(13,239)	(8,174)	(21,413)
Costs of Fundraising	9	(9,280)	-	(9,280)	(9,171)	-	(9,171)
Total Resources Expended		(18,243)	(38,414)	(56,657)	(22,410)	(8,174)	(30,584)
Net Incoming Resources before other recognised Gains and Losses		5,813	(4,096)	1,717	(4,874)	(4,297)	(9,171)
Other recognised gains and losses							
Net Movement in Funds		**5,813**	**(4,096)**	**1,717**	**(4,874)**	**(4,297)**	**(9,171)**
Transfers in funds		-	-	-	(10)	10	-
Net Movement in Funds after transfers		**5,813**	**(4,096)**	**1,717**	**(4,884)**	**(4,287)**	**(9,171)**
Funds brought forward		6,754	5,568	12,322	11,638	9,855	21,493
Funds carried forward		12,567	1,472	14,039	6,754	5,568	12,322

The notes on pages 17 to 29 form part of these financial statements.

Balance Sheet
As at 13 February 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total Funds £	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total Funds £
Fixed assets							
Tangible assets	12	5,908	95,856	101,764	6,332	99,633	105,965
Current assets							
Debtors	13	-	-	-	-	-	-
Cash at bank and in hand		7,019	1,472	8,491	1,084	5,568	6,652
Total current assets		7,019	1,472	8,491	1,084	5,568	6,652
Creditors: amounts falling due within one year	14	(360)	-	(360)	(662)	-	(662)
Net current assets/(liabilities)		6,659	1,472	8,131	442	5,568	5,990
Total assets less current liabilities		12,567	97,328	109,895	6,754	105,201	111,955
Deferred Income (Capital)	15	-	(95,856)	(95,856)	-	(99,633)	(99,633)
Net Assets		12,567	1,472	14,039	6,754	5,568	12,322
Funds of the Charity							
Unrestricted funds:	16	12,567	-	12,567	6,754	-	6,754
Restricted income funds	16	-	1,472	1,472	-	5,568	5,568
Total funds		12,567	1,472	14,039	6,754	5,568	12,322

Balance Sheet (continued)
As at 13 February 2026

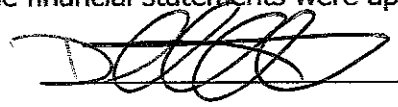
1) For the year ended 13 February 2026 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.

2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;

3) The directors acknowledge their responsibility for:
   i) ensuring the company keeps accounting records which comply with section 386; and
   ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

The financial statements were approved by the Board on 30/10/2026 and signed on their behalf by



Daniel Harvey, Chairman

The notes on page 17 to 29 form part of these financial statements.

Statement of Cash Flows
For the year ending 13 February 2026

	Notes	2026 £	2025 £
Net Movement in Funds		**1,717**	**(9,171)**
Add back depreciation charge	12	4,201	4,201
Deduct interest income shown in investing activities	7	(53)	(121)
Decrease/(increase) in stock		-	-
Decrease/(increase) in debtors		-	-
Increase/(decrease) in creditors		(302)	235
Increase/(decrease) in deferred income	15	(3,777)	(3,777)
Net cash used in operating activities		**1,786**	**(8,633)**
Cash flows from investing activities			
Interest income	7	53	121
Purchase of tangible fixed assets	12	-	-
Cash provided by (used in) investing activities		**53**	**121**
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash used in financing activities		**-**	**-**
Increase/(decrease) in cash and cash equivalents at the beginning of the year		1,839	(8,512)
Cash and cash equivalents at the start of the year		6,652	15,164
Total cash and cash equivalents at the end of the year		**8,491**	**6,652**

The notes on pages 17 to 29 form part of these financial statements.

Notes to the Financial Statements
For the year ended 13 February 2026

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reposting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Driffield and District Skate and BMX Park Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

The trustees have taken the decision to depart from the SORP in respect of deferring income because we feel that when applying for grants continuing to defer the income, especially the capital grant, would show a more "True and Fair View" of the organisations financial position.

Grants received to fund the initial purchase of land and buildings and other fixed assets were credited to Deferred Revenue in the Balance Sheet and released to the Statement of Financial Activities over the expected useful life of the assets. Grants received since the initial purchase have been accounted for when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Notes to the Financial Statements
For the year ended 13 February 2026

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.6. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events,
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

Notes to the Financial Statements
For the year ended 13 February 2026

1.8. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% on the straight line basis
Plant and Machinery	10% on the straight line basis
Fixtures, Fittings and Equipment	20% on the straight line basis

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates

Notes to the Financial Statements
For the year ended 13 February 2026

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

Notes to the Financial Statements
For the year ended 13 February 2026

4. Donations, Grants & Legacies

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Grants						
Capital grant released in year	-	3,777	3,777	-	3,777	3,777
East Riding Yorkshire Council - Ramp	-	1,454	1,454	-	-	-
East Riding Yorkshire Council - Ramp	-	29,087	29,087	-	-	-
Driffield Town Council	5,000	-	5,000	-	-	-
Driffield Youth Action	-	-	-	-	100	100
Total Grants	5,000	34,318	39,318	-	3,877	3,877
Donations	56	-	56	2,500	-	2,500
	5,056	34,318	39,374	2,500	3,877	6,377

5. Income from Charitable Activities

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Fees	1,948	-	1,948	1,992	-	1,992
	1,948	-	1,948	1,992	-	1,992

Notes to the Financial Statements
For the year ended 13 February 2026

6. Income from other trading activities

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Fundraising	12,612	-	12,612	12,923	-	12,923
Utilities Recharge	4,387		4,387	-	-	-
	16,999	-	16,999	12,923	-	12,923

7. Investment Income

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Current and Deposit Accounts	53	-	53	121	-	121

Notes to the Financial Statements
For the year ended 13 February 2026

8. Expenditure on Charitable Activities

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Charitable Activities						
Staffing Costs	1,569	2,547	4,116	2,729	2,897	5,429
Training	-	102	102	-	-	-
Light & Heat	3,842	-	3,842	1,842	-	1,842
Repairs & Maintenance	431	29,941	30,372	5,138	-	5,138
Office Overheads	1,835	-	1,835	1,231	-	1,231
Waste Collection	130	-	130	137	-	137
Volunteers Expenses	110	-	110	-	-	-
General Expenses	107	-	107	114	-	114
Insurance	-	1,671	1,671	1,171	1,500	2,671
Depreciation	424	3,777	4,201	424	3,777	4,201
Donations	70	-	70	-	-	-
Miscellaneous Service Costs	85	-	85	-	-	-
Staff Uniforms	-	376	376	-	-	-
Accounts Fees	360	-	360	453	-	453
				-	-	-
	8,963	38,414	47,377	13,239	8,174	21,216

Notes to the Financial Statements
For the year ended 13 February 2026

9. Expenditure on Fundraising

	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Goods for resale	-	-	-	-	-	-
Events	9,280	-	9,280	9,171	-	9,171
	9,280	-	9,280	9,171	-	9,171

Notes to the Financial Statements
For the year ended 13 February 2026

10. Staff costs

	Total 2026 £	Total 2025 £
Wages and salaries (inc e'ers NI & Pension)	2,833	5,429
Payroll Fees	143	
Subcontractor	1,140	-
Volunteer Expenses	-	197
	4,116	5,626

Average number of paid staff

	2026		2025	
	Heads	Full Time Equivalent	Heads	Full Time Equivalent
-Full Time	-	-	-	-
-Part Time	2	1	4	1

There are no higher paid staff.

11. Operating surplus

Operating surplus is stated after charging:

	2026 £	2025 £
Depreciation – Owned Assets	4,201	4,201
Accounts Fee – Current Year	360	453
	4,561	4,654

Notes to the Financial Statements
For the year ended 13 February 2026

12. Tangible Fixed Assets

	Land and Buildings	Plant and Machinery	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 14 February 2025	174,780	74,125	1,592	250,497
Additions	-	-	-	-
Disposals	-	-	-	-
At 13 February 2026	174,780	74,125	1,592	250,497
Depreciation				
At 14 February 2025	71,926	71,015	1,592	144,533
Charge for the year	3,496	705	-	4,201
On Disposals	-	-	-	-
At 13 February 2026	75,422	71,720	1,592	148,734
Net Book Value				
At 13 February 2026	99,358	2,405	-	101,763
At 13 February 2025	102,854	3,110	-	105,964

13. Debtors

	Total 2026 £	Total 2025 £
Debtors	-	-
Prepayments	-	-
Accrued Income	-	-
	-	-

14. Creditors

Creditors: Amounts falling due within one year

	Total 2026 £	Total 2025 £
Trade Creditors	-	-
Taxes and Social Security	-	-
Accruals	360	662
	360	662

Notes to the Financial Statements
For the year ended 13 February 2026

15. Deferred Income (Capital)

Capital Grants	Total 2026 £	Total 2025 £
At 14 February	99,633	103,410
Capital Grants received in year	-	-
Released in year	(3,777)	(3,777)
At 13 February	95,856	99,633

16. Accumulated funds

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total £
Balance at 14/02/25	-	6,754	5,568	12,322
Movement in funds for the year	-	5,813	(4,096)	1,717
Balance at 13/02/26	-	12,567	1,472	14,039

Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	5,908	95,856	101,764
Current Assets	7,019	1,472	8,491
Current Liabilities (inc current deferred income)	(360)	-	(360)
Non-Current Liabilities	-	(95,856)	(95,856)
	12,567	1,472	14,039

Notes to the Financial Statements
For the year ended 13 February 2026

16. Accumulated Funds (Continued)

Restricted Funds

	Balance as 14/02/25	Income	Expenditure	Transfers	Balance as 13/02/26
	£	£	£	£	£
Subsidised Sessions	5,448	-	(5,448)	-	-
Our Place Youth	-	1,454	-	-	1,454
ERYC	-	29,087	(29,087)	-	-
Training	120	-	(102)	-	18
Capital grant release	-	3,777	(3,777)	-	-
	5,568	34,318	(38,414)	-	1,472

A brief description of the restricted funds is shown below:

Subsidising Sessions
Restricted funding was received from J & A Cattle, Hull & East Riding Charitable Trust, Warburton's, James Reckitt, Liz & Terry Bramall, PAG, Tribune Trust and Peter Harrison Foundation for subsidising sessions.

ERYC - Your Place Youth – Ramp upgrade
Restricted funding was received from East Riding Yorkshire Council contribute towards the cost of new ramps.

ERYC – Commuted Sums
Restricted funding was received from East Riding Yorkshire Council contribute towards the cost of new ramps.

Training
Restricted funding was received from Two Ridings Community funds to contribute towards some new training.

Notes to the Financial Statements
For the year ended 13 February 2026

17. Directors remuneration

Remuneration paid directly to directors out of the funds of the company amounted to £342. This was paid via a PAYE scheme.

There was no reimbursement of travel and subsistence expenses amounting to directors in respect of the year.

18. Related Party Transactions

During the year the Company had no related party transactions.

19. Other recognised gains and losses

There were no other recognised gains or losses.

20. Contingencies

There were no contingent liabilities which should be disclosed at 13th February 2026.

21. Going Concern

Driffield and District Skate and BMX Park generate income through fee charging and accessing grants, the Trustees consider the Company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.