

**MAURICE CHANDLER SPORTS CENTRE**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31ST MARCH 2021**

**MAURICE CHANDLER SPORTS CENTRE**

**LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr A Hodgson Mr R Seaman Heath Mr R Heath Mrs J Jeffries	
Management Committee	Mr R Heath Mrs J Jeffries Mrs J McGrath Mrs J McGrath Mr R Seaman Heath Mr R Payne Mrs L Bradley	Chair Vice Chair Treasurer Secretary
Charity Number	512886	
Principal address	Maurice Chandler Sports Centre Warrant Road Stoke Heath Tern Hill Market Drayton TF9 2JP	
Independent Examiner	Stubbs Parkin South 28 Cheshire Street Market Drayton Shropshire TF9 1PF	
Bankers	Natwest Cheshire Street Market Drayton Shropshire TF9 1PG	

**MAURICE CHANDLER SPORTS CENTRE**

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## MAURICE CHANDLER SPORTS CENTRE

### TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### **Objectives and Activities**

The Charity objective is to provide a Sports and Leisure Centre facility with the object of improving the conditions of life for the public in North Shropshire. The Charity was formed in 1982 and is governed by a constitution and its subsequent variations where the primary objectives are unchanged from the original.

This year the Trustees have been unable to fulfil the objectives of the Charity. The Pandemic COVID 19 and the necessary unprecedented measures by HM Government put in place to control the virus requiring the closure of leisure centres for the majority of the year have meant that meeting our objectives were impossible. We were allowed to open for a short period but this had constrained opening the centre with very limited facilities and under strict controls on numbers and only after very comprehensive risk assessments and measures to ensure social distancing, assessing safe numbers attending the venue and cleansing. This has been particularly difficult, the majority of our sports being contact sports.

The Committee have been active through the year and mainly involved in assessing changes in government requirements and ensuring that the facilities available were maintained and preserved whilst not used; so that when allowed partial or full reopening to the public the centre could be speedily and safely be made available.

During the period under report the areas provided have been maintained including the Gymnasium, 5 a-side football, Netball, in line Hockey, Badminton and Walking Football.

#### **Future Objectives**

Our future objective is, when allowed, to reopen the Centre and in the medium term we intend to be available to the community from 5 pm to 10 pm for 5 days a week and on Saturdays from 9:30 am to 2 pm but are conscious that there may be some apprehensions which may constrain us to re-open on a more limited basis according to demand and on a dynamic basis. We are pleased to note that the users are eager to return and we have maintained social media contact with the key users.

We remain resolved to continue with the aims and objective of the charity, albeit this may require us to constrain the activities to be within the rules set out by HM Government from time to time as the phases of the Pandemic change. The National Governing Bodies for the sports change the recommendations on playing their particular sports as circumstances proscribe and we remain aware that we must monitor these requirements. We are aware that this will impinge on our strategy and resulting structure accordingly.

#### **Limiting Factors**

We continue to be conscious of the nature of the building in which we conduct our activities, in that it is an old Airfield Hanger, and whilst substantially built it has needed investment in roofing and insulation over the recent years. We constantly review the needs of the facility in order to make planned improvements.

Improvements are being considered for the showers in the Ladies and other limited improvements commensurate with the income limitations.

**MAURICE CHANDLER SPORTS CENTRE****TRUSTEES REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021****Resources expended**

There can be no comparison between the resources expended this year compared to any previous years, our concerns have been focused on husbanding our reserves to ensure that when we re-open fully we have the finances to staff the centre and potentially support the facility whilst public confidence improves and attendance return to previous levels.

Although a charity, as an employer, we are required to comply with HMRC digital reporting of wages, tax and NIC and these all require subscription to approved software and the Treasurers expertise which has increased our fixed administration charges. This year we will be actively examining contracting out this function.

There are a number of key costs in our fixed costs which have been unavoidable, insurance, refund of conditional donations, telephone contract costs, staff payments (albeit subject to furlough grants).

**Grant Giving Bodies and Reserves**

During the year HM Government through the Shropshire Council has awarded a number of significant grants based on our Rateable Value mainly under the:-

Local Restrictions Support Grant scheme

(<https://newsroom.shropshire.gov.uk/2021/01/coronavirus-17-5m-in-grants-paid/>).

We acknowledge the support given to the charity by our MP (Owen Patterson) in helping us with the first grant HM Government Grant, through Shropshire Council, which was on a discretionary basis, the total awarded being on a Discretionary and Mandatory basis this year being £28764.

We have received grants from the following bodies against our applications and would recognise them for their generosity.

The Millichope Foundation.	£2,000
Ightfield Parish Council	£100
Community Foundation for Shropshire	£997
National Lottery Covid 19 Funding	£1,000

We thank them for their support through this difficult time for the Charity.

Our staff were furloughed during the period. The HM Government furlough scheme has funded this value of £22,112

**Financial Review**

The financial statements show a significant deficit but in this year our income from Entry fees was £0 (£2020 £71548) and it is a function on the various support grants that we have limited this deficit to £11005.

The primary costs associated deficit with this being associated with the fixed costs of maintaining the infrastructure insurance, ongoing contract (communication/website etc) and the employment liabilities in respect of our staff.

**Property Value**

In accordance with the resolution of the Trustees on our last report the property has been revalued at £350000 which then incorporates all the property improvements.

**MAURICE CHANDLER SPORTS CENTRE**

**TRUSTEES REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

This is was agreed to have a depreciating value rate at 2% per annum on a straight-line basis being £7,000 depreciation per year.

**Risk Controls**

There are in place a series of Risk Assessments identifying and controlling risks. These are monitored by periodic examinations based on historic analysis of need, to confirm that controls are in place and thus to minimise risks to users of the centre. As part of these assessments there are additional Statutory Inspections undertaken by competent/qualified external contractors.

**Structure, Governance and Management**

Membership of the Sports Centre is open to all interested in furthering the aims of the charity. They can stand for the Management Committee at the Annual General Meeting and it is to this Committee that the management decisions are devolved. It is structured with a Chair, Vice Chair, Secretary, Treasurer and other such honorary officers and members as may be deemed appropriate and decided at the AGM or are co-opted by the Committee.

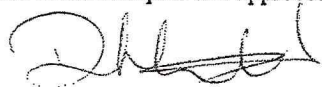
Members of the Committee have the option of being appointed as Trustees with associated legal responsibilities. The Trustees are concerned that the onerous responsibilities of being a trustee and Management Committee member is inhibiting the public from undertaking involvement.

We have resolved to continue to our proposal to establish the Charity as a Charitable Incorporated Organisation (CIO) and the draft trust deed is being prepared for implementation in 2022. It should be noted that this will only be done through calling of an Extra Ordinary General Meeting and will have full public involvement and explanation.

**Independent Examiner**

A resolution proposing Stubbs Parkin South be reappointed as independent examiner of the charity will be put to the Annual General meeting.

The Trustees report was approved by the board of Trustees.



.....  
**Mr Richard Heath Chairman**

Dated : 27 January 2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE  
UNAUDITED FINANCIAL STATEMENTS OF MAURICE CHANDLER SPORTS CENTRE**

I report on the accounts of the Trust for the year ended 31st March 2021 which are set out on pages 5 to 11.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees 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(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Statement**

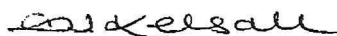
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.



Mrs Deborah J Kelsall FCA

**STUBBS PARKIN SOUTH  
CHARTERED ACCOUNTANTS**

Date: 27 January 2022

**28 CHESHIRE STREET  
MARKET DRAYTON  
SHROPSHIRE**

**MAURICE CHANDLER SPORTS CENTRE****UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME &  
(EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2021**

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>					
Entry fees, donations and similar incoming resources	2	48,767	-	48,767	89,403
Income from activities in furtherance of charitable objects	3	-	-	-	-
<b>Investment income and interest</b>					
Bank interest received		10	-	10	45
<b>Total incoming resources</b>		<u>48,777</u>	<u>-</u>	<u>48,777</u>	<u>89,448</u>
<b>Resources expended</b>					
Charitable expenditure	4	37,107	-	37,107	49,975
Sports centre maintenance	5	(654)	-	(654)	16,792
Management and administration expenses	6	9,242	-	9,242	12,584
Other expenses	7	352	-	352	2,934
<b>Total resources expended before depreciation</b>		<u>46,047</u>	<u>-</u>	<u>46,047</u>	<u>82,285</u>
Net surplus for the year before depreciation		<u>2,730</u>	<u>-</u>	<u>2,730</u>	<u>7,163</u>
Depreciation		13,735	-	13,735	19,112
<b>Net incoming resources</b>					
Net (deficit) for the year after depreciation		(11,005)	-	(11,005)	(11,949)
Gain on the revaluation of fixed assets		253,956	-	253,956	-
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>242,951</u>	<u>-</u>	<u>242,951</u>	<u>(11,949)</u>
<b>FUND BALANCES BROUGHT FORWARD</b>		153,387	648	154,035	165,984
<b>FUND BALANCES CARRIED FORWARD</b>		<u>396,338</u>	<u>648</u>	<u>396,986</u>	<u>154,035</u>

The annexed notes form part of these financial statements

**MAURICE CHANDLER SPORTS CENTRE****UNAUDITED BALANCE SHEET AS AT 31ST MARCH 2021**

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Total £
<b>Fixed assets</b>					
Tangible	8	369,944	-	369,944	129,723
		<u>369,944</u>	<u>-</u>	<u>369,944</u>	<u>129,723</u>
<b>Current assets</b>					
Natwest - current account		-	-	-	118
Natwest - reserve account		26,401	648	27,049	19,457
Natwest - reserve account		1,911	-	1,911	7,128
Petty cash		1	-	1	2
Vat account		-	-	-	-
Other debtors		20	-	20	20
		<u>28,333</u>	<u>648</u>	<u>28,981</u>	<u>26,725</u>
<b>Current liabilities</b>					
Accruals		1,412	-	1,412	875
Vat account		509	-	509	1,538
Creditors		18	-	18	-
		<u>1,939</u>	<u>-</u>	<u>1,939</u>	<u>2,413</u>
<b>Net current assets</b>		<u>26,394</u>	<u>648</u>	<u>27,042</u>	<u>24,312</u>
<b>NET ASSETS</b>		<u>396,338</u>	<u>648</u>	<u>396,986</u>	<u>154,035</u>
<b>FUNDS</b>	9	<u>396,338</u>	<u>648</u>	<u>396,986</u>	<u>154,035</u>

The Financial Statements were approved by the Trustees on 27 January 2022.

**ON BEHALF OF THE TRUSTEES**



Name: Mr Richard Heath Chairman

**MAURICE CHANDLER SPORTS CENTRE****NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST MARCH 2021****1 Accounting Policies**

These accounts have been prepared under the historic cost convention as modified by the revaluation of certain financial assets measured at valuation, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

These accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

**Recognition of income**

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities or income and expenses, unless required or permitted by the FRS 102 SORP.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Grants and donations**

Grants and donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**Government grants**

The charity has received government grants in the year and they are included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**Contractual income**

This is only included in the SOFA once the charity has provided the related goods or services.

**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any volunteer help received is not included in the accounts but is described in the Trustees annual report where appropriate.

**Income from membership and entry fees**

Income from membership and entry fees is recognised as income earned from the provision of goods and services as income from entry fees, donations and similar income.

No material item of deferred income has been included in the accounts.

**MAURICE CHANDLER SPORTS CENTRE****NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST MARCH 2021****Redundancy**

Redundancy is recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point Maurice Chandler Sports Centre is demonstrably committed to either: terminate the employment of an employee or group of employees.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP.

**Tangible fixed assets for use by the charity**

These are initially capitalised if they can be used for more than one year and cost at least £100.

The property is carried at a revalued amount as at market value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of any asset as a result of revaluation, is recognised in the Statement of Financial Activities in reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in the Statement of Financial Activities as a profit or loss. A decrease in the carrying amount of an asset as a result of a revaluation is recognised in the Statement of Financial Activities to the extent of any previously recognised revaluation increase accumulated in reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in reserves in respect of that asset, the excess shall be recognised in the Statement of Financial Activities.

Depreciation rates are as follows:

Depreciation is provided at rates calculated to write off the cost or revaluation less residual value of each asset over its expected useful life, as follows:

Property improvement	2% straight line basis
Sports equipment	20% reducing balance basis

**2 Entry fees, donations and similar incoming resources**

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Entry fees	-	-	-	71,548
Sale of refreshments	145	-	145	594
Donations	5,508	-	5,508	14,264
Return of conditional grant	(8,759)	-	(8,759)	-
JRS grants	22,112	-	22,112	-
Covid grants	29,761	-	29,761	-
Sundry income	-	-	-	2,997
	<u>48,767</u>	<u>-</u>	<u>48,767</u>	<u>89,403</u>

**3 Income from activities in furtherance of charitable objectives**

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Grants	-	-	-	-
Advertising boards	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**MAURICE CHANDLER SPORTS CENTRE****NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST MARCH 2021 (Continued...)**

<b>4</b>	<b>Charitable expenditure</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Wages and redundancy payments	36,636	-	36,636	49,177
	Purchase of refreshments	471	-	471	798
		<u>37,107</u>	<u>-</u>	<u>37,107</u>	<u>49,975</u>
<b>5</b>	<b>Sports centre maintenance</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Sports centre repairs and maintenance	296	-	296	9,415
	Sports centre heat and light	(1,261)	-	(1,261)	7,103
	Sports centre water rates	311	-	311	160
	Sports centre cleaning	-	-	-	114
		<u>(654)</u>	<u>-</u>	<u>(654)</u>	<u>16,792</u>
<b>6</b>	<b>Management and administration expenses</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Insurance	6,298	-	6,298	8,986
	Telephone	1,740	-	1,740	1,088
	Travel expenses	-	-	-	-
	Stationery and postage	42	-	42	421
	Accountancy and legal fees	875	-	875	1,415
	Bank charges	287	-	287	674
		<u>9,242</u>	<u>-</u>	<u>9,242</u>	<u>12,584</u>
<b>7</b>	<b>Other expenses</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Sundry expenses	352	-	352	2,237
	Partial exempt VAT disallowed	-	-	-	697
		<u>352</u>	<u>-</u>	<u>352</u>	<u>2,934</u>

**MAURICE CHANDLER SPORTS CENTRE****NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST MARCH 2021 (Continued...)****8 Tangible fixed assets**

	<b>Property improvements £</b>	<b>Sports equipment £</b>	<b>Total £</b>
<b>COST:</b>			
At as 31st March 2020	213,876	142,786	356,662
Additions	-	-	-
Revaluation	136,124		136,124
At as 31st March 2021	<u>350,000</u>	<u>142,786</u>	<u>492,786</u>
<b>Depreciation:</b>			
At as 31st March 2020	117,832	109,107	226,939
Revaluation	(117,832)	-	(117,832)
Charge for the year	7,000	6,735	13,735
At as 31st March 2021	<u>7,000</u>	<u>115,842</u>	<u>122,842</u>
<b>Net Book Value:</b>			
At as 31st March 2021	<u>343,000</u>	<u>26,944</u>	<u>369,944</u>
At as 31st March 2020	<u>96,044</u>	<u>33,679</u>	<u>129,723</u>

The Sports Centre was revalued at market value on 21 January 2020 by an Independent RICS Registered Valuer. This valuation was included in the Financial Statements in the year ended 31 March 2021. The valuation was at market valued subject to the operational leases in place and was for £350,000.

MAURICE CHANDLER SPORTS CENTRENOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31ST MARCH 2021 (Continued...)

9	<b>Analysis of funds</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Restricted funds</b>		
	Opening funds	648	648
	Used in year	-	-
	Added in year	-	-
	Closing funds	<u>648</u>	<u>648</u>
	<b>Unrestricted funds</b>		
	Opening funds	153,387	165,336
	(Used) / added in year	<u>(11,005)</u>	<u>(11,949)</u>
	Closing funds	<u>142,382</u>	<u>153,387</u>
	<b>Revaluation reserve funds</b>		
	Opening funds	-	-
	Added in year	<u>253,956</u>	<u>-</u>
	Closing funds	<u>253,956</u>	<u>-</u>
	<b>Total fund</b>	<u><u>396,986</u></u>	<u><u>154,035</u></u>

The Restricted Funds were used for Boundary Fencing

In respect of the property held at valuation, the cost, depreciation and comparable carrying amount that would have been recognised if the asset had been carried under the historical cost model is as follows:-

	<b>Property</b>
	<b>£</b>
<b>As at 31 March 2021</b>	
Cost	213,876
Aggregate depreciation	<u>(128,526)</u>
Carrying amount	<u><u>85,350</u></u>
<b>As at 31 March 2020</b>	
Cost	213,876
Aggregate depreciation	<u>(117,832)</u>
Carrying amount	<u><u>96,044</u></u>