

Caversham Lakes Trust Limited

Company number 4290188

Annual Report and Accounts 2009-2010

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Presented to Parliament pursuant to Article 6(2)(b) of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009 (SI 2009/476)

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Caversham Lakes Trust Limited
Financial Statements for the year ended 31 March 2010

CHAIRMAN'S STATEMENT

I am pleased to present the attached directors' report and financial statements for the year ended 31 March 2010.

The Redgrave and Pinsent Rowing Lake ("the Centre") has continued to grow in importance to the success of British Rowing (formerly known as Amateur Rowing Association). In 2009 the British team won 6 Olympic class and 2 Paralympic class medals at the World Championships in Poland, while the Junior and Under-23 Teams each won 3 medals apiece at their respective world Championships.

Since the Centre opened in 2006 the level of usage at the Lake has exceeded that envisaged in the original operational plans. This reflects the growth of the GB Rowing Teams world class programmes, in particular the expansion of the Olympic and Development squads and the creation of the Paralympic squad. The needs of the latter (in terms of water space required and coaching supervision) have put particular demands on the use of the facility. The number of annual "athlete" days is predicted to be 25,000 given that the rowing year is now all but a complete 52-week cycle.

Conditions for community access to the Centre have now been agreed with British Rowing, albeit this use will be severely restricted given the increasing use by elite rowers and Paralympians.

The pressure for usage of the Centre and adjoining boathouse has meant the creation of an overflow car parking area. The remedial work to the bund, completed in the previous year, has proved very sound and was complemented in this year by the resurfacing of the tarmac on the bund road.

Looking ahead, the Centre will become increasingly important as GB Rowing teams prepare for the London 2012 Olympic and Paralympic Games. Elite canoeists will also have access at specified times in the lead up to the Games.

Once again, I would like to thank all the directors, colleagues and supporters of the Company for their contribution during this year of progress for the Company.

David Knight
Chairman

Date: 26 May 2010

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DIRECTORS' REPORT

The Directors present their report on the affairs of the Company together with the financial statements and auditor's report for the year ended 31 March 2010.

PRINCIPAL ACTIVITIES OF CAVERSHAM LAKES TRUST LIMITED

The Company, which was incorporated on 19 September 2001, is a company limited by guarantee. It was engaged in constructing facilities at The Redgrave and Pinsent Rowing Lake ("the Centre") as part of an overall plan to develop specialist facilities for elite athletes in England; the Caversham located site being designated as part of the English Institute of Sport (EIS) network. The focus of the Company continues to be the operation and strategic direction of the Centre.

The Registered address is 3rd Floor Victoria House, Bloomsbury Square, London WC1B 4SE

REVIEW OF ACTIVITIES

The Centre, located at Caversham was identified and developed by British Rowing, as a key strategic priority, as the National Sports Centre for rowing and to support its World Class Programmes.

The facilities at the Centre continue to be managed and operated by British Rowing as a high level training venue, via a lease arrangement with Caversham Lakes Trust Limited (CLTL). This lease, dated 1 November 2006, is for a term of 25 years.

RESULTS FOR THE YEAR

The Centre continues to be the GB Rowing Team's front line training facility and is an invaluable resource to the sport. British Rowing have worked hard throughout the year to establish a consistent level of control for attendance of approximately 80 rowers and staff on a standard day's training.

The groups who have utilised the Centre throughout the year are:

- o Olympic Squads
- o Paralympic Squad
- o Development Pathway (U23s / FISU / Juniors / Reading based Start athletes)
- o European Championship Teams
- o Oxford University Boat Club and University College Oxford Boat Club

The Company has made no additional investments during 2009-10. The bund strengthening carried out in January 2009 has had a true test under flood conditions and appears to be fit for purpose.

LIKELY FUTURE DEVELOPMENTS and POST BALANCE SHEET EVENTS

The English Sports Council, as the sole member of the Company and the major provider of funds, undertook a strategic review of all National Sports Centres (NSCs) in 2009, Caversham Lakes Trust Limited was party to this strategic review, the outcome of which will inform the next phase of operation of the Centre. The review confirmed a strategic need for the NSCs and the development of four key strategic objectives for the NSCs. In light of the current lease with British Rowing, the review recommended that the Centre at Caversham be retained. The structure and role of CLTL going forward will be further reviewed in 2010. As a result of this review we consider that CLTL is a going concern and the financial statements have been prepared on that basis.

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British Rowing has established clear criteria for community access, with priority use of the lake to continue to be given to the GB Rowing Teams elite Olympic and Paralympic rowers. This condition of use policy stipulates the competencies, standards and safety requirements that must be adhered to in order to gain access and use of the Centre. A review of the effectiveness of this criteria will occur in the forthcoming year.

DIRECTORS AND OFFICIALS

The Directors who served during the year are shown below:-

David Knight (Chairman)
Brian Armstrong
Michael Hart
Peter Weiss

The Company Secretaries who served during the year were:

Sharon Coles (resigned 21 July 2009)
Allison Savich (appointed 22 July 2009)

All nominations to the Board for the appointment of Directors and of the Company Secretary are made by the English Sports Council.

The English Sports Council appoints the Chair.

BANKERS

Barclays Bank Plc
London Corporate Banking
1 Churchill Place
London E14 5HP

NatWest Commercial
1 St. Paul's Place
121 Norfolk Street
Sheffield, S1 2JF

SOLICITOR

Moorhead James
Kildare House
3 Dorset Rise
London EC4Y 8EN

AUDITOR

The Comptroller and Auditor General
157 - 197 Buckingham Palace Road
Victoria
London
SW1W 9SP

SOLE MEMBER

The English Sports Council

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DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company at the year end and of the results of the company for that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 ensuring that, in all material respects, the income and expenditure of the Company have been applied in furtherance of the company's objectives and conform to the authorities that govern them.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

The directors who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the directors has confirmed that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditors.

By Order of the Board

David Knight
Chairman

Date: 26 May 2010

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**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
TO THE MEMBERS OF CAVERSHAM LAKES TRUST LIMITED**

I certify that I have audited the financial statements of Caversham Lakes Trust Limited for the year ended 31 March 2010 under the Government Resources and Accounts Act 2000. These comprise the Profit and Loss Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of the directors and auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on Financial Statements

In my opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2010 and of its deficit for the period then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

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Opinion on other matters

In my opinion:

the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of directors' remuneration specified by law are not made; or
- I have not received all of the information and explanations I require for my audit.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria, London, SW1W 9SP
Date 11 June 2010

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PROFIT AND LOSS ACCOUNT
For the year ended 31 March 2010

<u>INCOME</u>	Note	2010 £	2009 £
Income from rowing facility	3	15,572	15,223
Lottery grant released	12	480,992	38,720
Donated asset reserve released	14	<u>41,469</u>	<u>4,106</u>
<u>TOTAL INCOME</u>		<u>538,033</u>	<u>58,049</u>
 <u>EXPENDITURE</u>			
Audit fees	7	12,500	6,000
Consultancy fees		1,900	7,175
Staff costs	4	2,032	1,444
Insurance		3,456	5,223
Other expenditure		1,575	362
Loss on revaluation of fixed assets		503,585	1,812
Depreciation	8	<u>77,876</u>	<u>45,145</u>
<u>TOTAL EXPENDITURE</u>		<u>602,924</u>	<u>67,161</u>
<u>OPERATING (DEFICIT)</u>		<u>(64,891)</u>	<u>(9,112)</u>
Interest receivable	6	<u>8,009</u>	<u>195</u>
<u>(DEFICIT) FOR THE YEAR BEFORE TAXATION</u>		<u>(56,882)</u>	<u>(8,917)</u>
Taxation credit	5	<u>53,641</u>	<u>29</u>
<u>SURPLUS / (DEFICIT) FOR THE YEAR AFTER TAXATION</u>		<u>(3,241)</u>	<u>(8,888)</u>

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
For the year ended 31 March 2010

	2010 £	2009 £
Deficit for the year	(3,241)	(8,888)
Unrealised (deficit) on revaluation of properties	<u>(1,086,891)</u>	<u>(275,924)</u>
<u>Total recognised (losses)/gains relating to the year</u>	<u>(1,090,132)</u>	<u>(284,812)</u>

THE NOTES ON PAGES 9 TO 13 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

Caversham Lakes Trust Limited
Financial Statements for the year ended 31 March 2010

Company no. 4290188

BALANCE SHEET
As at 31 March 2010

	Note	2010 £	2009 £
<u>FIXED ASSETS</u>			
Tangible assets	8	9,070,382	10,806,380
		9,070,382	10,806,380
<u>CURRENT ASSETS</u>			
Debtors	10	781	7,942
Cash at bank		22,022	24,031
		22,803	31,973
<u>CURRENT LIABILITIES</u>			
Amounts falling due within one year			
Creditors	11	(7,005)	(12,934)
<u>NET CURRENT ASSETS</u>		15,798	19,039
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		9,086,180	10,825,419
<u>DEFERRED INCOME</u>			
Lottery grant	12	(8,738,631)	(9,278,623)
		347,549	1,546,796
<u>FINANCED BY:</u>			
<u>RESERVES</u>			
Profit and loss reserve	13	15,798	19,039
Donated asset reserve	14	331,751	440,866
Revaluation reserve	15	-	1,086,891
		347,549	1,546,796

The financial statements on pages 7 to 13 were approved by the Board of Directors and authorised for issue on 26 May 2010 and were signed on its behalf by:

David Knight
Chairman

DATE: 26 May 2010

THE NOTES ON PAGES 9 TO 13 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

Caversham Lakes Trust Limited
Financial Statements for the year ended 31 March 2010

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Companies Act 2006. A summary of the Company accounting policies, all of which have been applied consistently throughout the year, is set out below

1.1 Basis of Accounting

The financial statements have been prepared on a going concern basis under the historical cost convention, modified by the revaluation of Freehold Land and Buildings.

1.2 Format of the Profit and Loss Account

Provision has been used, as contained in SI 2008 No. 410 The Large and Medium-sized Companies and Group (Accounts and Reports) Regulations 2008, to present the Company's Profit and Loss account in a format more suitable to the nature of the Company. The method adopted which lists specific items of income and expenditure is considered to be more informative to the users of the financial statements.

1.3 Tangible Fixed Assets

Freehold land and buildings are shown at valuation modified under Modified Historical Cost Accounting. The valuation method uses the Public Sector Building Non-Housing Tender Price Index and is based on Depreciated Replacement Cost (DRC). The DRC basis requires an open market valuation of the land and buildings for its existing use and an estimate of the gross current replacement cost of the land and buildings and other site works from which deductions are then made to allow for age, condition and obsolescence. The latest full valuation, based on existing use value, was carried out on 31 March 2006 by the Valuation Office Agency. In accordance with FRS 15 full external valuations are carried out every five years. Impairment reviews have been conducted in accordance with FRS 11.

Depreciation is provided on a straight line basis to write off the cost of the assets over their anticipated useful lives as follows:

Freehold buildings - 50 years

Bund - 10 years

Land - Indefinite life and is therefore not depreciated

Buildings came into service in 2006/07. No depreciation is charged in the year of acquisition. A full year's depreciation is charged in the year of disposal.

1.4 Grants

Grants in respect of capital and revenue expenditure are credited to a deferred income account and are released to the profit and loss account to match them with the expenditure towards which they are intended to contribute.

1.5 Gifted Assets

Assets gifted from the Parent Company, The English Sports Council, are added to the carrying value of tangible fixed assets and are credited to a Donated asset reserve.

1.6 Rental income

Rental income represents the invoiced value, net of Value Added Tax, of rents charged to tenants.

1.7 Taxation

The Company operates on a not for profit basis for taxation purposes and accordingly taxation is currently only payable on interest receivable and rental income. Where appropriate, tax due for a financial year is offset against tax losses from previous financial years.

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1.8 Dividends
The Company is prohibited by its Articles of Association from declaring a dividend.

1.9 Cash flow statement
The company does not prepare a cash flow statement, as allowed under FRS 1, as it is a subsidiary company of The English Sports Council.

2 FUNDING

The company receives Lottery Funding from The English Sports Council Lottery Fund and receives gifted assets from The English Sports Council Exchequer account.

3 INCOME FROM ROWING FACILITY

	2010	2009
	£	£
Rental income	12,116	10,000
Tenant recharges	3,456	5,223
	<u>15,572</u>	<u>15,223</u>

4 STAFF COSTS

	2010	2009
	£	£
Consultancy services provided by the Chairman	1,600	1,300
Expenses paid to the Chairman and other Directors	432	144
	<u>2,032</u>	<u>1,444</u>

The only staff employed by the Company during the year ended 31 March 2010 were the 4 Directors (2009: 4).

The Company receives services (accountancy, company secretarial, legal and property management) from its Parent Company, The English Sports Council.

The payments for the Chairman's services are made to a third party, DJK Leisure Ltd, of which the Chairman is a Director.

5 TAXATION

	2010	2009
	£	£
Corporation tax @ 21% (2009: 21%)	5	41
Adjustment for prior years – credit	(53,646)	(70)
Taxation credit	<u>(53,641)</u>	<u>(29)</u>

The company obtained refunds of previous years corporation tax payments following corrections to the computations submitted after a review of the company's tax status.

6 INTEREST RECEIVABLE

Bank interest receivable represents the income at full market rates on temporary cash surpluses:

	2010	2009
	£	£
Bank Interest	26	195
Interest receivable on corporation tax	7,983	-
	<u>8,009</u>	<u>195</u>

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7 AUDIT FEES

	2010 £	2009 £
Audit fees	12,500	6,000

The Auditors have not received any remuneration for non-audit work during the year ending 31 March 2010 (2009: Nil). The fees for 2010 comprise £7,000 for the 2010 financial statements plus additional fees for 2009.

8 TANGIBLE FIXED ASSETS

	Freehold Land £	Freehold Buildings £	<u>Total</u> £
Cost/Valuation			
1 April 2009	8,412,403	2,478,060	10,890,463
Additions	-	-	-
Assets gifted by The English Sports Council	-	-	-
Revaluations	(1,290,792)	(380,232)	(1,671,024)
At 31 March 2010	<u>7,121,611</u>	<u>2,097,828</u>	<u>9,219,439</u>
Depreciation			
1 April 2009	-	84,083	84,083
Charge for year	-	77,876	77,876
Revaluations	-	(12,902)	(12,902)
At 31 March 2010	<u>-</u>	<u>149,057</u>	<u>149,057</u>
<u>Net book value at 31 March 2010</u>	<u>7,121,611</u>	<u>1,948,771</u>	<u>9,070,382</u>
<u>Net book value at 31 March 2009</u>	<u>8,412,403</u>	<u>2,393,977</u>	<u>10,806,380</u>

During the year the Buildings were revalued in accordance with the Public Sector Building Non-Housing Tender Price Index under Modified Historical Cost Accounting. The Historic cost of Land & Buildings as at 31 March 2010 is £9,350,337 (2009: £9,350,337).

9 COMMITMENTS

The Company had no commitments as at 31 March 2010 (2009: Nil)

10 DEBTORS

	2010 £	2009 £
Rental income and tenant recharges	46	5,875
The English Sports Council	535	1,867
Phoenix Sports Limited	200	200
	<u>781</u>	<u>7,942</u>

11 CREDITORS

	2010 £	2009 £
Amounts falling due within one year		
Trade creditors	-	1,670
Corporation tax	5	41
The Sports Council Trust Company	-	5,223
Accruals	7,000	6,000
	<u>7,005</u>	<u>12,934</u>

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12 LOTTERY GRANT FROM THE ENGLISH SPORTS COUNCIL

	2010 £	2009 £
Deferred grant brought forward 1 April	9,278,623	9,320,796
Adjustment transferred to profit and loss reserve (note 13)	-	(18,634)
Grant (repaid)/received	(59,000)	15,181
Grant released to profit and loss account	(480,992)	(38,720)
	<u>8,738,631</u>	<u>9,278,623</u>
Deferred Grant carried forward 31 March		
Lottery Grant released to profit and loss account comprise:		
Depreciation on Lottery funded assets	(36,407)	(36,908)
Loss on revaluation of fixed assets	(503,585)	(1,812)
Lottery Grant repaid	59,000	-
Lottery grant released	<u>(480,992)</u>	<u>(38,720)</u>

The Lottery grant relates to the funding of the Caversham Lake facility. The total of the Lottery grant is £12,897,665 (2009: £12,956,665)

13 PROFIT AND LOSS RESERVE

	2010 £	2009 £
Balance brought forward 1 April	19,039	-
Surplus/(deficit) for the year	(3,241)	(8,888)
Release from revaluation reserve	-	4,131
Revaluation adjustment	-	5,162
Release of lottery grant from Deferred Income	-	18,634
Balance carried forward 31 March	<u>15,798</u>	<u>19,039</u>

14 DONATED ASSET RESERVE FROM THE ENGLISH SPORTS COUNCIL

	2010 £	2009 £
Balance brought forward 1 April	440,866	42,142
Donated by The English Sports Council	-	403,916
Revaluation	(67,646)	(1,086)
Release to the profit and loss account	(41,469)	(4,106)
Balance carried forward 31 March	<u>331,751</u>	<u>440,866</u>
Donated asset reserve released to the profit and loss account comprise:		
Depreciation on donated assets	41,469	4,106
Donated asset reserve released	<u>41,469</u>	<u>4,106</u>

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15 REVALUATION RESERVE

	2010 £	2009 £
Balance brought forward 1 April	1,086,891	1,369,210
(Decrease) for the year	(1,086,891)	(273,025)
Release to the profit and loss reserve	-	(4,132)
Revaluation adjustment	-	(5,162)
Balance carried forward 31 March	<u>-</u>	<u>1,086,891</u>

16 ULTIMATE PARENT BODY

The Company remains a wholly owned subsidiary of The English Sports Council, a body incorporated by Royal Charter in 1996.

The results of Caversham Lakes Trust Limited are consolidated in the accounts of The English Sports Council. The financial statements of The English Sports Council Group are available from its registered office at 3rd Floor, Victoria House, London WC1B 4SE.

17 TRANSACTIONS WITH RELATED PARTIES

The Company has transactions with its Parent Company The English Sports Council which are set out in notes 12 and 14.

In accordance with Financial Reporting Standard 8 para 3(c), the Company adopts the exemption for disclosure of transactions between members of the Group.

18 PENSION COSTS

The Company neither operates a pension scheme nor makes contributions to private pension schemes of its directors or employees.

19 VALUE ADDED TAX

The Company is in a group VAT registration scheme with The English Sports Council and is therefore jointly and severally liable for all group VAT liabilities.

20 SECURITY

The English Sports Council has been granted a mortgage debenture dated 21 December 2006 incorporating a charge over all the present and future assets of the Company.



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