

B.W.S.C.A. LIMITED

England & Wales · Charity number 1034495

Details

Other names BRIAN WHITEHEAD SPORTS CENTRE ASSOCIATION

Status Registered

Legal form Charitable company

Company number [02884984](#)

Registered 1994-03-11

Register [View on the Charity Commission register](#)

Contact

Address 76 The Borough
Downton
Salisbury
SP5 3LY

Phone 07785265019

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Activities

Objects: THE PROVISION OR THE ASSISTING IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE IN THE MUNICIPAL PARISH OF DOWNTON WITH CHARLTON ALL SAINTS AND STANDLYNCH IN WILTSHIRE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE PARISH AND SURROUNDING PARISHES WITHOUT DISTINCTION OF POLITICAL RELIGIOUS OR OTHER OPINIONS INCLUDING ALL FORMS OF SPORTS AND GAMES MEETINGS LECTURES CLASSES AND OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE AREA OF BENEFIT

Activities: Sport/recreation for general public, providing buildings/facilities & open space.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE MUNICIPAL PARISH OF DOWNTON WITH CHARLTON ALL SA
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,713	£23,179	-	-
2024-03-31	£89,861	£51,368	-	-
2023-03-31	£61,326	£58,958	-	-
2022-03-31	£84,077	£89,390	-	-
2021-03-31	£92,043	£58,349	-	-

Trustees

Name	Role	Appointed
Anthony Harold Glynn		2020-09-01
Colin Peter Smith		2021-03-21
Keith Henry Sutcliffe		2020-09-01
Simon John Bromilow		2017-05-11

B.W.S.C.A. LIMITED

England & Wales - Charity number 1034495

Accounts

COMPANY REGISTRATION NUMBER: 02884984

CHARITY REGISTRATION NUMBER: 1034495

B.W.S.C.A. Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

B.W.S.C.A. Limited
Company Limited by Guarantee

Financial Statements
Year ended 31 March 2025

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B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	B.W.S.C.A. Limited
Charity registration number	1034495
Company registration number	02884984
Principal and registered office	Brian Whitehead Sports Centre Wick Lane Downtown Salisbury Wiltshire SP5 3NF
The trustees	S J Bromilow A H Glynn K H Sutcliffe C P Smith
Independent examiner	Shirley Hollis FCCA Xeinadin South East Limited 35 Chequers Court Brown Street Salisbury SP1 2AS

Structure, governance and management

B W S C A Ltd is a charitable company, limited by guarantee, incorporated on 6 January 1994 with registration number 02884984. The company was registered as a charity on 11th of March 1994, for under registration number 1034495.

The company was established under the Memorandum of Association which established the objectives and powers of the charitable company and is governed under its articles of association. The appointment and retirement of its Directors (Trustees) and the admission and classification of membership of the company is bespoke prescribed in the articles, copies of which are available for inspection at the Registered Office.

B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2025

Objectives and activities

The principal activity of the charity is the provision of facilities for recreational or other leisure time occupation in Downton, Wiltshire and surrounding areas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Throughout the year under review, the leisure centre and outdoor tennis courts owned by the charity was run on its behalf by Gymies Ltd to the benefit of the local community. The Downton football club operated and maintained the Clubhouse and Sherwood Suite function rooms and the Bowling club operated and maintained their facilities. Unfortunately, the Downton Motor Club withdrew from the facility.

Primary activities occurring during the year were;

- the receipt of a grant for Leisure Centre refurbishments from Wiltshire County Council
- the boiler and heating system was replaced for the Clubhouse and Sherwood Suite
- the Clubhouse gully roof was replaced, and
- the tennis mini-courts refurbished.

Remaining reserves are still in accordance with the reserves policy. All of these transactions are detailed in the accounts, and the charity did not carry on any other significant activity during the period.

Financial review

During the year the charity received a final grant for the ongoing refurbishment of Downton Leisure Centre from Wiltshire County Council (WCC). WCC have withdrawn their annual grant (£35,000) for the maintenance and management of the Leisure facilities, and it now falls upon the charity and their partners to ensure continued ongoing availability of these health and leisure facilities for the local community. We would like to thank Wiltshire County Council for their financial support, which is very much appreciated and needed, but do remain disappointed that they have decided to no longer continue support the charity and local community in the funding of the facilities.

B.W.S.C.A. Limited
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2025

The grant funds are being maintained in an un-restricted fund, the balance of which at 31 March 2025 total £70,554.44. The un-restricted funds for the maintenance of the Downton Tennis Club balance of which at 31 March 2025 total £26,494.54, increasing from £24,264.19 on 31 March 2024.

General net income for the year was £3,534 (2024 - £14,181) and this has been included in general reserves which total £224,208 (2024 - £150,674). The trustees have general investment powers, and consider that these funds are appropriately held and adequate in amount to support the ongoing work of B.W.S.C.A. Ltd.

Reserves

In determining the reserves policy of the charity, the Trustees have considered the level of operating expenses required. It is the Trustees intention to maintain the reserve equivalent to approximately 12 months running expenses. At the end of the year the unrestricted reserves balances stood at £224,208 (2024 - £150,674).

The trustees' annual report and the strategic report were approved on 13 November 2025, and signed on behalf of the board of trustees by:

S Bromilow

S J Bromilow
Trustee

B.W.S.C.A. Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of B.W.S.C.A. Limited

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of B.W.S.C.A. Limited (the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Shirley Hollis

Shirley Hollis FCCA
Independent Examiner

35 Chequers Court
Brown Street
Salisbury
Wiltshire
SP1 2AS

Date: 13 November 2025

B.W.S.C.A. Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	Unrestricted Funds	2025 Restricted Funds	Unrestricted Funds	2024 Restricted Funds
		£	£	£	£
Income and endowments					
Donations and legacies	5	6,000	-	1,013	26,912
Grants receivable	6	70,000	-	39,560	-
Rental income		17,906	-	20,480	-
Investment income	7	2,807	-	1,896	-
Total income		<u>96,713</u>	<u>-</u>	<u>62,949</u>	<u>26,912</u>
Expenditure					
Expenditure on charitable activities	8,9	23,179	-	48,768	2,600
Total expenditure		<u>23,179</u>	<u>-</u>	<u>48,768</u>	<u>2,600</u>
Net income and net movement in funds		<u>73,534</u>	<u>-</u>	<u>14,181</u>	<u>24,312</u>
Reconciliation of funds					
Total funds brought forward		150,674	24,312	136,493	-
Total funds carried forward		<u>224,208</u>	<u>24,312</u>	<u>150,674</u>	<u>24,312</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 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	44,350	47,267
Current assets			
Debtors	15	9,123	3,547
Cash at bank and in hand		199,790	129,436
		<u>208,913</u>	<u>132,983</u>
Creditors: amounts falling due within one year	16	4,743	5,264
Net current assets		<u>204,170</u>	<u>127,719</u>
Total assets less current liabilities		<u>248,520</u>	<u>174,986</u>
Net assets		<u>248,520</u>	<u>174,986</u>
Funds of the charity			
Restricted funds		24,312	24,312
Unrestricted funds		244,208	150,674
Total charity funds	18	<u>248,520</u>	<u>174,986</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2025 and are signed on behalf of the board by:

S Bromilow
S J Bromilow - Trustee

The notes on pages 6 to 14 form part of these financial statements.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brian Whitehead Sports Centre, Wick Lane, Downtown, Salisbury, Wiltshire, SP5 3NF.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 a 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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	2% straight line
Plant and machinery	20% reducing balance

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Every member promises, if the charity is dissolve while he, she or it remains a member or within twelve months afterwards, to pay up to £1 .00 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Donations	6,000	-	6,000	1,013	26,912	27,925
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

6. Grants receivable

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Grants receivable	70,000	-	70,000	39,560	-	39,560
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>39,560</u>	<u>-</u>	<u>39,560</u>

7. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Bank interest receivable	2,807	-	2,807	1,896	-	1,896
	<u>2,807</u>	<u>-</u>	<u>2,807</u>	<u>1,896</u>	<u>-</u>	<u>1,896</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Sports Club	21,815	-	21,815	47,177	2,600	49,777
Support costs	1,364	-	1,364	1,591	-	1,591
	<u>23,179</u>	<u>-</u>	<u>23,179</u>	<u>48,768</u>	<u>2,600</u>	<u>51,368</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
Sports Club	21,815	-	21,815	49,777
Governance costs	-	1,364	1,364	1,591
	<u>21,815</u>	<u>1,364</u>	<u>23,179</u>	<u>51,368</u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,917	3,183
	<u> </u>	<u> </u>

11. Independent examination fee

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,364	1,591
	<u> </u>	<u> </u>

12. Staff costs

There were no staff costs and employee benefits for the reporting period.

13 Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year ended 31st March 2025 (2024 £Nil).

No expenses were reimbursed to or paid on behalf of any Trustees during the year ended 31st March 2025 (2024 £Nil)

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

14. Tangible fixed assets

	Leasehold property	Plant and machinery	Total
	£	£	£
Cost			
At 1 April 2024	92,420	23,058	115,478
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>92,420</u>	<u>23,058</u>	<u>115,478</u>
Depreciation			
At 1 April 2024	50,493	17,718	68,211
Charge for the year	1,849	1,068	2,917
At 31 March 2025	<u>52,342</u>	<u>18,786</u>	<u>71,128</u>
Carrying amount			
At 31 March 2025	<u>40,078</u>	<u>4,272</u>	<u>44,350</u>
At 31 March 2024	<u>41,927</u>	<u>5,340</u>	<u>47,267</u>

15. Debtors

	2025	2024
	£	£
Trade debtors	5,961	104
Prepayments and accrued income	2,087	2,068
Other debtors	1,075	1,375
	<u>9,123</u>	<u>3,457</u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	499	678
Accruals and deferred income	3,764	4,038
Social security and other taxes	480	548
	4,743	5,264

17. Deferred income

	2025	2024
	£	£
Amount deferred in year	2,154	2,081
	2,154	2,081

18. Analysis of charitable funds

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Tennis funds	24,312	-	-	24,312
	24,312	-	-	24,312
	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Tennis funds	-	26,912	(2,600)	24,312
	-	26,912	(2,600)	24,312

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Unrestricted funds				
	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	150,674	96,713	(23,179)	224,208
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	136,493	62,949	(48,768)	150,674
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	44,350	-	44,350
Current assets	184,601	24,312	208,913
Creditors less than 1 year	(4,743)	-	(4,743)
	<u> </u>	<u> </u>	<u> </u>
	<u>224,208</u>	<u>24,312</u>	<u>248,520</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	47,267	-	47,267
Current assets	108,671	24,312	132,983
Creditors less than 1 year	(5,264)	-	(5,264)
	<u> </u>	<u> </u>	<u> </u>
	<u>150,674</u>	<u>24,312</u>	<u>174,986</u>
	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Income		
Donations and legacies	6,000	27,925
Grants receivable	70,000	39,560
Rents receivable	17,906	20,480
Bank interest receivable	2,807	1,896
Total income	<u>96,713</u>	<u>89,861</u>
Expenditure		
Rates and water	462	371
Repairs and maintenance	9,064	9,918
Insurance	8,327	8,165
Legal and professional fees	250	-
Management fee costs	-	25,000
Accountancy	1,364	1,591
Other office costs	445	2,790
Depreciation	2,917	3,183
Car park hire	350	350
Total expenditure	<u>23,179</u>	<u>51,368</u>
Net income	<u>73,534</u>	<u>38,493</u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Sports club activities undertaken directly		
Rates and water	462	371
Repairs and maintenance	9,064	9,918
Insurance	8,327	8,165
Legal and professional fees	250	-
Management fee costs	-	25,000
Other office costs	445	2,790
Depreciation	2,917	3,183
Car park hire	350	350
	21,815	49,777
Governance costs		
Accountancy fees	1,364	1,591
Expenditure on charitable activities	23,179	51,368

COMPANY REGISTRATION NUMBER: 02884984
CHARITY REGISTRATION NUMBER: 1034495

B.W.S.C.A. Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

B.W.S.C.A. Limited
Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	B.W.S.C.A. Limited
Charity registration number	1034495
Company registration number	02884984
Principal and registered office	Brian Whitehead Sports Centre Wick Lane Downtown Salisbury Wiltshire SP5 3NF
The trustees	S J Bromilow A H Glynn K H Sutcliffe C P Smith
Independent examiner	Shirley Hollis FCCA Xeinaidin South East Limited 35 Chequers Court Brown Street Salisbury SP1 2AS

Structure, governance and management

B W S C A Ltd is a charitable company, limited by guarantee, incorporated on 6 January 1994 with registration number 02884984. The company was registered as a charity on 11th of March 1994, for under registration number 1034495.

The company was established under the Memorandum of Association which established the objectives and powers of the charitable company and is governed under its articles of association. The appointment and retirement of its Directors (Trustees) and the admission and classification of membership of the company is bespoke prescribed in the articles, copies of which are available for inspection at the Registered Office.

B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2025

Objectives and activities

The principal activity of the charity is the provision of facilities for recreational or other leisure time occupation in Downton, Wiltshire and surrounding areas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Throughout the year under review, the leisure centre and outdoor tennis courts owned by the charity was run on its behalf by Gymies Ltd to the benefit of the local community. The Downton football club operated and maintained the Clubhouse and Sherwood Suite function rooms and the Bowling club operated and maintained their facilities. Unfortunately, the Downton Motor Club withdrew from the facility.

Primary activities occurring during the year were;

- the receipt of a grant for Leisure Centre refurbishments from Wiltshire County Council
- the boiler and heating system was replaced for the Clubhouse and Sherwood Suite
- the Clubhouse gully roof was replaced, and
- the tennis mini-courts refurbished.

Remaining reserves are still in accordance with the reserves policy. All of these transactions are detailed in the accounts, and the charity did not carry on any other significant activity during the period.

Financial review

During the year the charity received a final grant for the ongoing refurbishment of Downton Leisure Centre from Wiltshire County Council (WCC). WCC have withdrawn their annual grant (£35,000) for the maintenance and management of the Leisure facilities, and it now falls upon the charity and their partners to ensure continued ongoing availability of these health and leisure facilities for the local community. We would like to thank Wiltshire County Council for their financial support, which is very much appreciated and needed, but do remain disappointed that they have decided to no longer continue support the charity and local community in the funding of the facilities.

B.W.S.C.A. Limited
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2025

The grant funds are being maintained in an un-restricted fund, the balance of which at 31 March 2025 total £70,554.44. The un-restricted funds for the maintenance of the Downton Tennis Club balance of which at 31 March 2025 total £26,494.54, increasing from £24,264.19 on 31 March 2024.

General net income for the year was £3,534 (2024 - £14,181) and this has been included in general reserves which total £224,208 (2024 - £150,674). The trustees have general investment powers, and consider that these funds are appropriately held and adequate in amount to support the ongoing work of B.W.S.C.A. Ltd.

Reserves

In determining the reserves policy of the charity, the Trustees have considered the level of operating expenses required. It is the Trustees intention to maintain the reserve equivalent to approximately 12 months running expenses. At the end of the year the unrestricted reserves balances stood at £224,208 (2024 - £150,674).

The trustees' annual report and the strategic report were approved on 13 November 2025, and signed on behalf of the board of trustees by:

S Bromilow

S J Bromilow
Trustee

B.W.S.C.A. Limited
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of B.W.S.C.A. Limited
Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of B.W.S.C.A. Limited (the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Shirley Hollis

Shirley Hollis FCCA
Independent Examiner

35 Chequers Court
Brown Street
Salisbury
Wiltshire
SP1 2AS

Date: 13 November 2025

B.W.S.C.A. Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
		£	£	£	£
Income and endowments					
Donations and legacies	5	6,000	-	1,013	26,912
Grants receivable	6	70,000	-	39,560	-
Rental income		17,906	-	20,480	-
Investment income	7	2,807	-	1,896	-
Total income		<u>96,713</u>	<u>-</u>	<u>62,949</u>	<u>26,912</u>
Expenditure					
Expenditure on charitable activities	8,9	23,179	-	48,768	2,600
Total expenditure		<u>23,179</u>	<u>-</u>	<u>48,768</u>	<u>2,600</u>
Net income and net movement in funds		<u>73,534</u>	<u>-</u>	<u>14,181</u>	<u>24,312</u>
Reconciliation of funds					
Total funds brought forward		150,674	24,312	136,493	-
Total funds carried forward		<u>224,208</u>	<u>24,312</u>	<u>150,674</u>	<u>24,312</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 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	44,350	47,267
Current assets			
Debtors	15	9,123	3,547
Cash at bank and in hand		199,790	129,436
		<u>208,913</u>	<u>132,983</u>
Creditors: amounts falling due within one year	16	4,743	5,264
Net current assets		<u>204,170</u>	<u>127,719</u>
Total assets less current liabilities		<u>248,520</u>	<u>174,986</u>
Net assets		<u>248,520</u>	<u>174,986</u>
Funds of the charity			
Restricted funds		24,312	24,312
Unrestricted funds		244,208	150,674
Total charity funds	18	<u>248,520</u>	<u>174,986</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2025 and are signed on behalf of the board by:

S Bromilow
S J Bromilow - Trustee

The notes on pages 6 to 14 form part of these financial statements.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brian Whitehead Sports Centre, Wick Lane, Downtown, Salisbury, Wiltshire, SP5 3NF.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 a 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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	2% straight line
Plant and machinery	20% reducing balance

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Every member promises, if the charity is dissolve while he, she or it remains a member or within twelve months afterwards, to pay up to £1 .00 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Donations	6,000	-	6,000	1,013	26,912	27,925
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

6. Grants receivable	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Grants receivable	70,000	-	70,000	39,560	-	39,560
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>39,560</u>	<u>-</u>	<u>39,560</u>

7. Investment income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Bank interest receivable	2,807	-	2,807	1,896	-	1,896
	<u>2,807</u>	<u>-</u>	<u>2,807</u>	<u>1,896</u>	<u>-</u>	<u>1,896</u>

8. Expenditure on charitable activities by fund type	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£	£	£	£
Sports Club	21,815	-	21,815	47,177	2,600	49,777
Support costs	1,364	-	1,364	1,591	-	1,591
	<u>23,179</u>	<u>-</u>	<u>23,179</u>	<u>48,768</u>	<u>2,600</u>	<u>51,368</u>

9. Expenditure on charitable activities by activity type	Activities undertaken directly	Support costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
Sports Club	21,815	-	21,815	49,777
Governance costs	-	1,364	1,364	1,591
	<u>21,815</u>	<u>1,364</u>	<u>23,179</u>	<u>51,368</u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,917	3,183
	<u> </u>	<u> </u>

11. Independent examination fee

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,364	1,591
	<u> </u>	<u> </u>

12. Staff costs

There were no staff costs and employee benefits for the reporting period.

13. Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year ended 31st March 2025 (2024 £Nil).

No expenses were reimbursed to or paid on behalf of any Trustees during the year ended 31st March 2025 (2024 £Nil)

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

14. Tangible fixed assets

	Leasehold property	Plant and machinery	Total
	£	£	£
Cost			
At 1 April 2024	92,420	23,058	115,478
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>92,420</u>	<u>23,058</u>	<u>115,478</u>
Depreciation			
At 1 April 2024	50,493	17,718	68,211
Charge for the year	1,849	1,068	2,917
At 31 March 2025	<u>52,342</u>	<u>18,786</u>	<u>71,128</u>
Carrying amount			
At 31 March 2025	<u>40,078</u>	<u>4,272</u>	<u>44,350</u>
At 31 March 2024	<u>41,927</u>	<u>5,340</u>	<u>47,267</u>

15. Debtors

	2025	2024
	£	£
Trade debtors	5,961	104
Prepayments and accrued income	2,087	2,068
Other debtors	1,075	1,375
	<u>9,123</u>	<u>3,457</u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	499	678
Accruals and deferred income	3,764	4,038
Social security and other taxes	480	548
	4,743	5,264
	4,743	5,264

17. Deferred income

	2025	2024
	£	£
Amount deferred in year	2,154	2,081
	2,154	2,081
	2,154	2,081

18. Analysis of charitable funds

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Tennis funds	24,312	-	-	24,312
	24,312	-	-	24,312
	24,312	-	-	24,312
	24,312	26,912	(2,600)	24,312
	24,312	26,912	(2,600)	24,312

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

Unrestricted funds	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	150,674	96,713	(23,179)	224,208
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	136,493	62,949	(48,768)	150,674
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	44,350	-	44,350
Current assets	184,601	24,312	208,913
Creditors less than 1 year	(4,743)	-	(4,743)
	<u>224,208</u>	<u>24,312</u>	<u>248,520</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	47,267	-	47,267
Current assets	108,671	24,312	132,983
Creditors less than 1 year	(5,264)	-	(5,264)
	<u>150,674</u>	<u>24,312</u>	<u>174,986</u>
	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. LIMITED

England & Wales - Charity number 1034495

Accounts

COMPANY REGISTRATION NUMBER: 02884984

CHARITY REGISTRATION NUMBER: 1034495

B.W.S.C.A. Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

B.W.S.C.A. Limited
Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	B.W.S.C.A. Limited
Charity registration number	1034495
Company registration number	02884984
Principal and registered office	Brian Whitehead Sports Centre Wick Lane Downtown Salisbury Wiltshire SP5 3NF

The trustees	S J Bromilow A H Glynn K H Sutcliffe C P Smith
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Independent examiner	Shirley Hollis FCCA Xeinadin Soth East Limited 35 Chequers Court Brown Street Salisbury SP1 2AS
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Structure, governance and management

B W S C A Ltd is a charitable company, limited by guarantee, incorporated on 6 January 1994 with registration number 02884984. The company was registered as a charity on 11th of March 1994, for under registration number 1034495.

The company was established under the Memorandum of Association which established the objectives and powers of the charitable company and is governed under its articles of association. The appointment and retirement of its Directors (Trustees) and the admission and classification of membership of the company is bespoke prescribed in the articles, copies of which are available for inspection at the Registered Office.

B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2024

Objectives and activities

The principal activity of the charity is the provision of facilities for recreational or other leisure time occupation in Downton, Wiltshire and surrounding areas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Throughout the majority of the year under review, the leisure centre owned by the charity was run on its behalf by Gymies Ltd. Primary activities occurring during the year were the receipt of grants and donations and the payment of a management fee to Gymies Ltd. Remaining reserves are still in accordance with the reserves policy. All of these transactions are detailed in the accounts, and the charity did not carry on any other activities during the year.

Financial review

During the year the charity received funds for the maintenance of the Downton Tennis Club of £26,912. These funds are being maintained in a restricted fund, the balance of which at 31 March 2024 total £24,312. General net income for the year was £14,181 (2023 -£2,368) and this has been included in general reserves which total £150,674 (2023 - £136,493). The trustees have general investment powers, and consider that these funds are appropriately held and adequate in amount to support the ongoing work of B.W.S.C.A. Ltd.

Reserves

In determining the reserves policy of the charity, the Trustees have considered the level of operating expenses required. It is the Trustees intention to maintain the reserve equivalent to approximately 12 months running expenses. At the end of the year the unrestricted reserves balances stood at £150,674 (2023 - £136,493).

The trustees' annual report and the strategic report were approved on 2 December 2024 and signed on behalf of the board of trustees by:



S J Bromilow
Trustee

B.W.S.C.A. Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of B.W.S.C.A. Limited

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of B.W.S.C.A. Limited (the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Shirley Hollis

Shirley Hollis FCCA
Independent Examiner

35 Chequers Court
Brown Street
Salisbury
Wiltshire
SP1 2AS

Date: 2 December 2024

B.W.S.C.A. Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	Unrestricted Funds	2024 Restricted Funds	Total Funds	2023 Total Funds
		£	£	£	£
Income and endowments					
Donations and legacies	5	1,013	26,912	27,925	-
Grants receivable	6	39,560	-	39,560	41,000
Rental income		20,480	-	20,480	19,736
Investment income	7	1,896	-	1,896	590
Total income		<u>62,949</u>	<u>26,912</u>	<u>89,861</u>	<u>61,326</u>
Expenditure					
Expenditure on charitable activities	8,9	48,768	2,600	51,368	58,958
Total expenditure		<u>48,768</u>	<u>2,600</u>	<u>51,368</u>	<u>58,598</u>
Net income and net movement in funds		<u>14,181</u>	<u>24,312</u>	<u>38,493</u>	<u>2,368</u>
Reconciliation of funds					
Total funds brought forward		136,493	-	136,493	134,125
Total funds carried forward		<u>150,674</u>	<u>24,312</u>	<u>174,986</u>	<u>136,493</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 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	47,267	50,450
Current assets			
Debtors	15	3,547	8,511
Cash at bank and in hand		129,436	81,396
		<u>132,983</u>	<u>89,907</u>
Creditors: amounts falling due within one year	16	5,264	3,864
Net current assets		<u>127,720</u>	<u>86,043</u>
Total assets less current liabilities		<u>174,986</u>	<u>136,493</u>
Net assets		<u>174,986</u>	<u>136,493</u>
Funds of the charity			
Restricted funds		24,312	-
Unrestricted funds		150,674	136,493
Total charity funds	18	<u>174,986</u>	<u>136,493</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 2 December 2024 and are signed on behalf of the board by:

S Bromilow

S J Bromilow - Trustee

The notes on pages 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brian Whitehead Sports Centre, Wick Lane, Downtown, Salisbury, Wiltshire, SP5 3NF.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 a 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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	2% straight line
Plant and machinery	20% reducing balance

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Every member promises, if the charity is dissolve while he, she or it remains a member or within twelve months afterwards, to pay up to £1 .00 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
Donations	1,013	26,912	27,925	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

6.	Grants receivable	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
		£	£	£	£	£	£
	Grants receivable	39,560	-	39,560	41,000	-	41,000
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
7.	Investment income	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
		£	£	£	£	£	£
	Bank interest receivable	1,896	-	1,896	590	-	590
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
8.	Expenditure on charitable activities by fund type	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
		£	£	£	£	£	£
	Sports Club	47,177	2,600	49,777	57,550	-	57,550
	Support costs	1,591	-	1,591	1,408	-	1,408
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		48,768	2,600	51,368	58,958	-	58,958
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
9.	Expenditure on charitable activities by activity type		Activities undertaken directly	Support costs	Total Funds 2024	Total Funds 2023	
			£	£	£	£	
	Sports Club		49,777	-	49,777	57,550	
	Governance costs		-	1,591	1,591	1,408	
			<u> </u>	<u> </u>	<u> </u>	<u> </u>	
			49,777	1,591	51,368	58,958	
			<u> </u>	<u> </u>	<u> </u>	<u> </u>	

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	3,183	3,461
	<u> </u>	<u> </u>

11. Independent examination fee

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,591	1,408
	<u> </u>	<u> </u>

12. Staff costs

There were no staff costs and employee benefits for the reporting period.

13 Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year ended 31st March 2024 (2023 £Nil).

No expenses were reimbursed to or paid on behalf of any Trustees during the year ended 31st March 2024 (2023 £Nil)

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

14. Tangible fixed assets

	Leasehold property	Plant and machinery	Total
	£	£	£
Cost			
At 1 April 2023	92,420	23,058	115,478
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<u>92,420</u>	<u>23,058</u>	<u>115,478</u>
Depreciation			
At 1 April 2023	48,645	16,383	65,028
Charge for the year	1,848	1,335	3,183
At 31 March 2024	<u>50,493</u>	<u>17,718</u>	<u>68,211</u>
Carrying amount			
At 31 March 2024	<u>41,927</u>	<u>5,340</u>	<u>47,267</u>
At 31 March 2023	<u>43,775</u>	<u>6,675</u>	<u>50,450</u>

15. Debtors

	2024	2023
	£	£
Trade debtors	104	4,876
Prepayments and accrued income	2,068	1,960
Other debtors	1,375	1,675
	<u>3,547</u>	<u>8,511</u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	678	-
Accruals and deferred income	4,038	3,636
Social security and other taxes	548	228
	<u>5,264</u>	<u>3,864</u>

17. Deferred income

	2024	2023
	£	£
Amount deferred in year	2,081	1,911
	<u>2,081</u>	<u>1,911</u>

18. Analysis of charitable funds

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Tennis funds	-	26,912	(2,600)	24,312
	<u>-</u>	<u>26,912</u>	<u>(2,600)</u>	<u>24,312</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Tennis funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	136,493	62,949	(48,768)	150,674
	<u>136,493</u>	<u>62,949</u>	<u>(48,768)</u>	<u>150,674</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	134,125	61,326	(58,958)	136,493
	<u>134,125</u>	<u>61,326</u>	<u>(58,958)</u>	<u>136,493</u>

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	47,267	-	47,267
Current assets	108,671	24,312	132,983
Creditors less than 1 year	(5,264)	-	(5,263)
	150,674	24,312	174,986
	£	£	£
Tangible fixed assets	50,450	-	50,450
Current assets	89,907	-	89,907
Creditors less than 1 year	(3,864)	-	(3,864)
	136,493	-	136,493

B.W.S.C.A. Limited
Company Limited by Guarantee

Management Information
Year ended 31 March 2024

The following pages do not form part of the financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Income		
Donations and legacies	27,925	-
Grants receivable	39,560	41,000
Rents receivable	20,480	19,736
Bank interest receivable	1,896	590
Total income	89,861	61,326
Expenditure		
Rates and water	371	806
Repairs and maintenance	9,918	11,529
Insurance	8,165	8,101
Legal and professional fees	-	13
Management fee costs	25,000	30,000
Accountancy	1,591	1,408
Other office costs	2,790	3,290
Depreciation	3,183	3,461
Car park hire	350	350
Total expenditure	51,368	58,958
Net income	38,493	2,368

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Sports club activities undertaken directly		
Rates and water	371	806
Repairs and maintenance	9,918	11,529
Insurance	8,165	8,101
Legal and professional fees	-	13
Management fee costs	25,000	30,000
Other office costs	2,790	3,290
Depreciation	3,183	3,461
Car park hire	350	350
	49,777	57,550
Governance costs		
Accountancy fees	1,591	1,408
	51,368	58,958

B.W.S.C.A. LIMITED

England & Wales - Charity number 1034495

Accounts

COMPANY REGISTRATION NUMBER: 02884984

CHARITY REGISTRATION NUMBER: 1034495

B.W.S.C.A. Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

B.W.S.C.A. Limited
Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	B.W.S.C.A. Limited
Charity registration number	1034495
Company registration number	02884984
Principal and registered office	Brian Whitehead Sports Centre Wick Lane Downtown Salisbury Wiltshire SP5 3NF

The trustees	S J Bromilow A H Glynn K H Sutcliffe C P Smith
--------------	---------------------------------------------------------

Independent examiner	Shirley Hollis FCCA Hugh Davies & Co 35 Chequers Court Brown Street Salisbury SP1 2AS
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Structure, governance and management

B W S C A Ltd is a charitable company, limited by guarantee, incorporated on 6 January 1994 with registration number 02884984. The company was registered as a charity on 11th of March 1994, for under registration number 1034495.

The company was established under the Memorandum of Association which established the objectives and powers of the charitable company and is governed under its articles of association. The appointment and retirement of its Directors (Trustees) and the admission and classification of membership of the company is bespoke prescribed in the articles, copies of which are available for inspection at the Registered Office.

B.W.S.C.A. Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2023

Objectives and activities

The principal activity of the charity is the provision of facilities for recreational or other leisure time occupation in Downton, Wiltshire and surrounding areas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Throughout the majority of the year under review, the leisure centre owned by the charity was run on its behalf by Gymies Ltd. Primary activities occurring during the year were the receipt of grants and donations and the payment of a management fee to Gymies Ltd. Remaining reserves are still in accordance with the reserves policy. All of these transactions are detailed in the accounts, and the charity did not carry on any other activities during the year.

Financial review

Net income for the year was £2,368 (2022 -£(5,313)) and this has been included in general reserves which total £136,493 (2022 - £134,125). The trustees have general investment powers, and consider that these funds are appropriately held and adequate in amount to support the ongoing work of B W S C A Ltd.

Reserves

In determining the reserves policy of the charity, the Trustees have considered the level of operating expenses required. It is the Trustees intention to maintain the reserve equivalent to approximately 12 months running expenses. At the end of the year the unrestricted reserves balances stood at £136,493 (2022 - £134,125).

The trustees' annual report and the strategic report were approved on 4 August 2023 and signed on behalf of the board of trustees by:

S J Bromilow
Trustee

B.W.S.C.A. Limited
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of B.W.S.C.A. Limited
Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of B.W.S.C.A. Limited (the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Shirley Hollis FCCA
Independent Examiner

35 Chequers Court
Brown Street
Salisbury
Wiltshire
SP1 2AS

Date: 4 August 2023

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure
account)
Year ended 31 March 2023

	Note	2023 Unrestricted Funds	Total Funds	2022 Total Funds
		£	£	£
Income and endowments				
Donations and legacies	5	-	-	18,072
Grants receivable	6	41,000	41,000	52,950
Rental income		19,736	19,736	13,039
Investment income	7	590	590	16
Total income		<u>61,326</u>	<u>61,326</u>	<u>84,077</u>
Expenditure				
Expenditure on charitable activities	8,9	58,958	58,958	89,390
Total expenditure		<u>58,958</u>	<u>58,958</u>	<u>89,390</u>
Net income and net movement in funds		<u>2,368</u>	<u>2,368</u>	<u>(5,313)</u>
Reconciliation of funds				
Total funds brought forward		134,125	134,125	139,438
Total funds carried forward		<u>136,493</u>	<u>136,493</u>	<u>134,125</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 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	50,450	52,742
Current assets			
Debtors	15	8,511	4,628
Cash at bank and in hand		81,396	80,033
		<u>89,907</u>	<u>84,661</u>
Creditors: amounts falling due within one year	16	3,864	3,278
Net current assets		<u>86,043</u>	<u>81,383</u>
Total assets less current liabilities		<u>136,493</u>	<u>134,125</u>
Net assets		<u>136,493</u>	<u>134,125</u>
Funds of the charity			
Unrestricted funds		136,493	134,125
Total charity funds	18	<u>136,493</u>	<u>134,125</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 August 2023 and are signed on behalf of the board by:

S J Bromilow - Trustee

The notes on pages 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brian Whitehead Sports Centre, Wick Lane, Downtown, Salisbury, Wiltshire, SP5 3NF.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 a 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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	2% straight line
Plant and machinery	20% reducing balance

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

B.W.S.C.A. Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Every member promises, if the charity is dissolve while he, she or it remains a member or within twelve months afterwards, to pay up to £1 .00 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Donations	-	-	18,072	18,072
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

6.	Grants receivable	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
	Grants receivable	41,000	41,000	52,950	52,950
		<u>41,000</u>	<u>41,000</u>	<u>52,950</u>	<u>52,950</u>
7.	Investment income	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
	Bank interest receivable	590	590	16	16
		<u>590</u>	<u>590</u>	<u>16</u>	<u>16</u>
8.	Expenditure on charitable activities by fund type	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
	Sports Club	57,550	57,550	87,778	87,778
	Support costs	1,408	1,408	1,612	1,612
		<u>58,958</u>	<u>58,958</u>	<u>89,390</u>	<u>89,390</u>
9.	Expenditure on charitable activities by activity type	Activities undertaken directly £	Support costs £	Total Funds 2023 £	Total Funds 2022 £
	Sports Club	57,550	-	57,550	87,778
	Governance costs	-	1,408	1,408	1612
		<u>57,550</u>	<u>1,408</u>	<u>58,958</u>	<u>89,390</u>
10.	Net income				
	Net income is stated after charging/(crediting):				
				2023	2022
				£	£
	Depreciation of tangible fixed assets			3,461	3,512
				<u>3,461</u>	<u>3,512</u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

11. Independent examination fee

	2023	2022
Fees payable to the independent examiner for:	£	£
Independent examination of the financial statements	1,408	1,612
	<u> </u>	<u> </u>

12. Staff costs

There were no staff costs and employee benefits for the reporting period.

13. Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year ended 31st March 2023 (2022 £Nil).

No expenses were reimbursed to or paid on behalf of any Trustees during the year ended 31st March 2023 (2022 £Nil)

14. Tangible fixed assets

	Leasehold property	Plant and machinery	Total
	£	£	£
Cost			
At 1 April 2022	92,420	21,889	114,309
Additions	-	1,169	1,169
Disposals	-	-	-
At 31 March 2023	<u>92,420</u>	<u>23,058</u>	<u>115,478</u>
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2022	46,797	14,770	61,567
Charge for the year	1,848	1,613	3,461
At 31 March 2023	<u>48,645</u>	<u>16,383</u>	<u>65,028</u>
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2023	<u>43,775</u>	<u>6,675</u>	<u>50,450</u>
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	<u>45,623</u>	<u>7,119</u>	<u>52,742</u>
	<u> </u>	<u> </u>	<u> </u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

15. Debtors

	2023	2022
	£	£
Trade debtors	4,876	-
Prepayments and accrued income	1,960	2,221
Other debtors	1,675	2,407
	8,511	4,628

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	217
Accruals and deferred income	3,636	3,060
Social security and other taxes	228	-
	3,864	3,277

17. Deferred income

	2023	2022
	£	£
Amount deferred in year	1,911	1,694
	1,911	1,694

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	134,125	61,326	(58,958)	136,493
	134,125	61,326	(58,958)	136,493
	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	139,438	84,077	(89,390)	134,125
	139,438	84,077	(89,390)	134,125

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	50,450	50,450
Current assets	89,907	89,907
Creditors less than 1 year	(3,864)	(3,864)
	<u>136,493</u>	<u>136,493</u>
	<u> </u>	<u> </u>
	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	52,742	52,742
Current assets	84,661	84,661
Creditors less than 1 year	(3,278)	(3,278)
	<u>134,125</u>	<u>134,125</u>
	<u> </u>	<u> </u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income		
Donations and legacies	-	18,072
Grants receivable	41,000	52,950
Rents receivable	19,736	13,039
Bank interest receivable	590	16
Total income	<u>61,326</u>	<u>84,077</u>
Expenditure		
Rent	-	-
Rates and water	806	412
Light and heat	-	-
Repairs and maintenance	11,529	41,853
Insurance	8,101	5,697
Legal and professional fees	13	1,750
Management fee costs	30,000	30,000
Accountancy	1,408	1,612
Other office costs	3,290	4,052
Bank charges	-	595
Depreciation	3,461	3,512
Car park hire	350	-
Bad debts	-	(93)
Total expenditure	<u>58,958</u>	<u>89,390</u>
Net income	<u>2,368</u>	<u>(5,313)</u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Sports club activities undertaken directly		
Rent	-	-
Rates and water	806	412
Light and heat	-	-
Repairs and maintenance	11,529	41,853
Insurance	8,101	5,697
Legal and professional fees	13	1,750
Management fee costs	30,000	30,000
Other office costs	3,290	4,052
Bank charges	-	595
Depreciation	3,461	3,512
Car park hire	350	-
Bad debts	-	(93)
	57,550	87,778
Governance costs		
Accountancy fees	1,408	1,612
Expenditure on charitable activities	58,958	89,390

B.W.S.C.A. LIMITED

England & Wales - Charity number 1034495

Accounts

COMPANY REGISTRATION NUMBER: 02884984
CHARITY REGISTRATION NUMBER: 1034495

B.W.S.C.A. Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

B.W.S.C.A. Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

B.W.S.C.A. Limited
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	B.W.S.C.A. Limited
Charity registration number	1034495
Company registration number	02884984
Principal and registered office	Brian Whitehead Sports Centre Wick Lane Downtown Salisbury Wiltshire SP5 3NF

The trustees

S J Bromilow
A H Glynn
K H Sutcliffe
C D Smith (appointed 21/3/2021)
A J Horgrave-Graham (resigned 22/11/2020)
A J Pike (resigned 14/11/2020)
H R N Gillespie (resigned 22/11/2020)

Independent examiner

Hugh W Davies ACA
Hugh Davies & Co
35 Chequers Court
Brown Street
Salisbury
SP1 2AS

Structure, governance and management

B W S C A Ltd is a charitable company, limited by guarantee, incorporated on 6 January 1994 with registration number 02884984. The company was registered as a charity on 11th of March 1994, for under registration number 1034495.

The company was established under the Memorandum of Association which established the objectives and powers of the charitable company and is governed under its articles of association. The appointment and retirement of its Directors (Trustees) and the admission and classification of membership of the company is bespoke prescribed in the articles, copies of which are available for inspection at the Registered Office.

B.W.S.C.A. Limited
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2021

Objectives and activities

The principal activity of the charity is the provision of facilities for recreational or other leisure time occupation in Downton, Wiltshire and surrounding areas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Throughout the majority of the year under review, the leisure centre owned by the charity was run on its behalf by Gymies Ltd. Primary activities occurring during the year were the receipt of grants and donations and the payment of a management fee to Gymies Ltd. Remaining reserves are still in accordance with the reserves policy. All of these transactions are detailed in the accounts, and the charity did not carry on any other activities during the year.

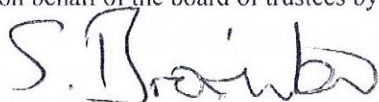
Financial review

Net income for the year was £33,694 (2020 - £4,600) and this has been included in general reserves which total £139,438 (2020 - £105,744). The trustees have general investment powers, and consider that these funds are appropriately held and adequate in amount to support the ongoing work of B W S C A Ltd.

Reserves

In determining the reserves policy of the charity, the Trustees have considered the level of operating expenses required. It is the Trustees intention to maintain the reserve equivalent to approximately 12 months running expenses. At the end of the year the unrestricted reserves balances stood at £139,438 (2020 - £105,744).

The trustees' annual report and the strategic report were approved on 5 November 2021 and signed on behalf of the board of trustees by:



S J Bromilow
Trustee

B.W.S.C.A. Limited
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of B.W.S.C.A. Limited
Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of B.W.S.C.A. Limited (the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.


Hugh Davies ACA
Independent Examiner

35 Chequers Court
Brown Street
Salisbury
Wiltshire
SP1 2AS

Date: 5/11/21

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure
account)

Year ended 31 March 2021

	Note	2021 Unrestricted Funds	Total Funds	2020 Total Funds
		£	£	£
Income and endowments				
Donations and legacies	5	28,758	28,758	-
Grants receivable	6	56,900	56,900	72,159
Rental income		6,309	6,309	7,048
Investment income	7	76	76	128
Total income		<u>92,043</u>	<u>92,043</u>	<u>79,335</u>
Expenditure				
Expenditure on charitable activities	8,9	58,349	58,349	74,735
Total expenditure		<u>58,349</u>	<u>58,349</u>	<u>74,735</u>
Net income and net movement in funds		<u>33,694</u>	<u>33,694</u>	<u>4,600</u>
Reconciliation of funds				
Total funds brought forward		105,744	105,744	101,144
Total funds carried forward		<u>139,438</u>	<u>139,438</u>	<u>105,744</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 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	52,487	49,826
Current assets			
Debtors	15	7,746	44,168
Cash at bank and in hand		88,434	40,663
		<u>96,180</u>	<u>84,831</u>
Creditors: amounts falling due within one year	16	9,229	28,913
Net current assets		<u>86,951</u>	<u>55,918</u>
Total assets less current liabilities		<u>139,438</u>	<u>105,744</u>
Net assets		<u>139,438</u>	<u>105,744</u>
Funds of the charity			
Unrestricted funds		139,438	105,744
Total charity funds	18	<u>139,438</u>	<u>105,744</u>

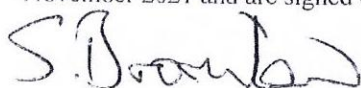
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies* regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2021 and are signed on behalf of the board by:



S J Bromilow - Trustee

The notes on pages 6 to 13 form part of these financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brian Whitehead Sports Centre, Wick Lane, Downtown, Salisbury, Wiltshire, SP5 3NF.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

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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.

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.

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

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.
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Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	2% straight line
Plant and machinery	20% reducing balance

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Every member promises, if the charity is dissolve while he, she or it remains a member or within twelve months afterwards, to pay up to £1 .00 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Donations	28,758	28,758	-	-

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

6.	Grants receivable	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
		£	£	£	£
	Grants receivable	56,900	56,900	72,159	72,159
		<u>56,900</u>	<u>56,900</u>	<u>72,159</u>	<u>72,159</u>
7.	Investment income	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
		£	£	£	£
	Bank interest receivable	76	76	128	128
		<u>76</u>	<u>76</u>	<u>128</u>	<u>128</u>
8.	Expenditure on charitable activities by fund type	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
		£	£	£	£
	Sports Club	57,399	57,399	73,785	73,785
	Support costs	950	950	950	950
		<u>58,349</u>	<u>58,349</u>	<u>74,735</u>	<u>74,735</u>
9.	Expenditure on charitable activities by activity type	Activities undertaken directly	Support costs	Total Funds 2021	Total Funds 2020
		£	£	£	£
	Sports Club	57,399	-	57,399	73,785
	Governance costs	-	950	950	950
		<u>57,399</u>	<u>950</u>	<u>58,349</u>	<u>74,735</u>
10.	Net income				
	Net income is stated after charging/(crediting):				
				2021	2020
				£	£
	Depreciation of tangible fixed assets			3,154	1,962
				<u>3,154</u>	<u>1,962</u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)
Year ended 31 March 2021

11. Independent examination fee

	2021	2020
Fees payable to the independent examiner for:	£	£
Independent examination of the financial statements	950	950
	<u> </u>	<u> </u>

12. Staff costs

There were no staff costs and employee benefits for the reporting period.

13. Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year ended 31st March 2021 (2020 £Nil).

No expenses were reimbursed to or paid on behalf of any Trustees during the year ended 31st March 2021 (2020 £Nil)

14. Tangible fixed assets

	Leasehold property	Plant and machinery	Total
	£	£	£
Cost			
At 1 April 2020	92,420	12,307	104,727
Additions	-	5,815	5,815
Disposals	-	-	-
At 31 March 2021	<u>92,420</u>	<u>18,122</u>	<u>110,542</u>
Depreciation			
At 1 April 2020	43,049	11,852	54,901
Charge for the year	1,900	1,254	3,154
At 31 March 2021	<u>44,949</u>	<u>13,106</u>	<u>58,055</u>
Carrying amount			
At 31 March 2021	<u>47,471</u>	<u>5,016</u>	<u>52,487</u>
At 31 March 2020	<u>49,371</u>	<u>455</u>	<u>49,826</u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

15. Debtors

	2021	2020
	£	£
Trade debtors	2,735	31,146
Prepayments and accrued income	770	676
Other debtors	4,241	12,346
	7,746	44,168

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	63	-
Accruals and deferred income	9,166	25,950
Social security and other taxes	-	2,963
	9,229	28,913

17. Deferred income

	2021	2020
	£	£
Amount deferred in year	716	17,500
	716	17,500

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	105,744	92,043	(58,349)	139,438
	105,744	92,043	(58,349)	139,438
	101,144	79,335	(74,735)	105,744
	101,144	79,335	(74,735)	105,744

B.W.S.C.A. Limited
Company Limited by Guarantee

Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

B.W.S.C.A. Limited
Company Limited by Guarantee

Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021	2020
	£	£
Income		
Donations and legacies	28,758	-
Grants receivable	56,900	72,159
Rents receivable	6,309	7,048
Bank interest receivable	76	128
Total income	<u>92,043</u>	<u>79,335</u>
Expenditure		
Rent	350	-
Rates and water	-	6,798
Light and heat	396	-
Repairs and maintenance	12,899	23,488
Insurance	3,590	2,026
Legal and professional fees	2,875	-
Management fee costs	32,723	38,256
Accountancy	950	950
Other office costs	1,412	95
Depreciation	3,154	1,962
Bad debts	-	1,160
Total expenditure	<u>58,349</u>	<u>74,735</u>
Net income	<u>33,694</u>	<u>4,600</u>

B.W.S.C.A. Limited
Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Sports club activities undertaken directly		
Rent	350	-
Rates and water	-	6,798
Light and heat	396	-
Repairs and maintenance	12,899	23,488
Insurance	3,590	2,026
Legal and professional fees	2,875	-
Management fee costs	32,723	38,256
Other office costs	1,412	95
Depreciation	3,154	1,962
Bad debts	-	1,160
	57,399	73,785
Governance costs		
Accountancy fees	950	950
Expenditure on charitable activities	58,349	74,735