

Mark Baker FCCA
Davies Lewis Baker
31 Bridge Street
Aberystwyth
SY23 1QB

Dear Sirs,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 December 2023.

1. General

We acknowledge our responsibility under the Charities Act 2011 for the accounts which give a true and fair view and for making accurate representations to you. All accounting records have been made available to you for the purposes of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of trustees, members and management meetings, have been made available to you.

2. Law and regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulation, contracts or agreements which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

3. Loans and arrangements

The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees nor to guarantee or provide security for such matters.

4. Conflicts of interest

We confirm that each of us is aware that as a trustee, they would have a conflict of interest if the charity is thinking of making a decision that would mean:

- they could benefit financially or otherwise from the charity, either directly or indirectly through someone they are connected to
- their duty to the charity competes with a duty or loyalty they have to another organisation or person.

We confirm that we have each followed the procedures recommended by the Charity Commission for identifying, dealing with and recording conflicts of interest.

5. Cash float

There were Nil funds in the cash float at 31st December 2023 due to no longer accepting cash payments.

6. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions during the year in the application of such income. None of the grants and donations require an audit of the charity.

7. Going concern

We confirm that the charity is able to settle outstanding invoices, bills and commitments as and when they fall due.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'R Quant', written in a cursive style.

R Quant
Chairman of trustees

Date: 20/7/24

Borth Sports & Playing Fields Association

Trustees' report and financial statements

for the year ended 31 December 2023

| | | |
|----------------------|---|------------------------------------|
| Charity number | 1062908 | |
| Principal office | Borth Memorial Sports and Community Hall Borth Ceredigion | |
| Website | www.borthcommunity.info | |
| Trustees | Raymond Quant Hilary Matthews Joan Gethin Ieuan Ellis Diane Richards Joy Cook Graham Taylor (Resigned 20 th July 2023) Pete Fleming (Resigned 20 th July 2023) Joe Willcox (Resigned 20 th July 2023) Margaret Griffiths Susan James Rhydian Davies (Resigned 20 th July 2023) | Chairman Treasurer Secretary |
| Independent Examiner | Mark Baker FCCA Davies Lewis Baker 31 Bridge Street Aberystwyth SY23 1QB | |
| Bankers | HSBC 19 Great Darkgate Street Aberystwyth Nationwide 7 Great Darkgate Street Aberystwyth | |

Borth Sports and Playing Fields Association

Report of the trustees for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31st December 2023. The trustees who served during the year and up to the date of this report are set out on the cover page.

Structure, governance and management

The unincorporated charity is constituted by memorandum dated 25 February 1997.

The affairs of the charity are managed by its executive committee which meets regularly. Appointment of members to the executive committee is made by annual election at the Annual General Meeting. One committee member is appointed by Borth Community Council.

Objectives and activities

The objects of the charity are to provide or assist in the provision for the inhabitants of the area of benefit, facilities for recreation and leisure time occupation in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants. The main activity of the charity is the management and maintenance of the Borth Memorial Sports and Community Hall and Uppingham playing fields. The Hall and Playing fields are held under a 50 year lease from Borth Community Council at a peppercorn rent. In managing the Hall and Playing fields the committee kept in mind the Charity Commission's guidance on public benefit.

Achievements, performance and future work

The Memorial Sports & Community Hall was opened in 1999 and therefore after 24 years in operation as a public building, many issues have arisen in terms of maintenance and replacing main operating systems. During 2023 we replaced the hot water and central heating boilers at a cost of £23K. We also upgraded many of the internal lighting systems to LED. The main building and porch roof are of steel fabricated structure. During 2023 we had to repair the porch roof at a cost of £6K due to corrosion of the roofing sheets. We then conducted an inspection of the main frame roof and found severe areas of corrosion, which will require major work and hence considerable expenditure within the next year or so. At this time, we have an unserviceable chairlift which needs to be replaced, which isn't straight forwards because chairlift companies have visited the hall and informed us that modern chairlifts are much heavier and therefore are unsuitable for the present wooden stairs and supports; despite the unserviceable being in use for almost 20 years.

I am always appreciative of our small but nevertheless effective committee. A special thanks to Hilary who keeps our finances on the right track and Joan for her work as Secretary. Graham has retired as our web expert and Ieuan has stepped into the role. Roy Jones has also retired after many years as our reservations clerk. Ieuan has yet again stepped in and has also implemented a new electronic reservation system, so will be interesting to see how it goes. My thanks to Graham and Roy for their outstanding contribution to the Committee over many years and we wish them well. Finally, my thanks to Cara for her excellent cleaning duties and Steve our Caretaker.

The Memorial Hall is extensively used by many community groups and individuals and is in use at least 5 days per week and quite often for 7 days. We have a small committee of volunteers, and we always invite any new volunteer who wishes to join, especially at the time of the AGM. In the 24 years of operating the hall, there has only been one serious unfounded

Borth Sports and Playing Fields Association

complaint against the committee which occurred in October 2023 and became both political and personal. A local resident made a provisional booking for dates in late October 2023 but despite being chased by the Treasurer and sent the required Terms and Conditions of Hire, they failed to confirm the booking or provide a deposit for the reservation. It was understood at the time to be for a local charity event; however, after the 7 October terrorist attack against the Israelis, we were informed it was to raise funds for Medical Aid for Palestinians. In view of the 7 October situation, the BSPFA Committee informed the resident, who still had not confirmed the booking and deposit, that the Committee wished to postpone the booking until a later date, as we did not wish to become involved in what might be perceived a political situation. Unfortunately, it developed to become a local political situation and I can only assume the resident who should have confirmed the booking, contacted a member or members of the Community Council, who in turn held an extraordinary general meeting of the Council. I attended the meeting, held on zoom, where about 30 residents supporting the person who had failed to confirm the booking were on screen. Cllrs challenged the Hall reservation system, and asked how volunteers could join the BSPFA committee. One Cllr proposed a Vote of No Confidence in the BSPFA, which was not seconded. During the meeting, the group organizing the event named Jam Pot, issued a Statement circulated through the Community Council, which made several unfounded allegations as to the way the hall committee operates. It also stated a Refugee organization in North Staffordshire had contacted the Charity Commission and the Commission for Racial Equality. The BSPFA has not been contacted from either organization. The BSPFA has for the past 25 years operated in an open and transparent way. We operate a fair reservation system, and it is up to 'users' to ensure they confirm any provisional reservations and not involve others, when they have failed to do their task properly; especially when the others sometimes don't know all the facts.

Financial Review

The main financial risks to the charity are being unable to raise funds for future major renovations and renewals of essential plant and equipment, loss of funding from the council and reduced use of the facilities.

The committee seeks to retain sufficient reserves to finance future repair and renewals costs of the hall building, and to meet any unforeseen expenditure that may occur, by retaining any surpluses generated annually. Unrestricted cash funds at 31st December 2023 were £24,580.

The Memorial Sports and Community Hall has been considered by the Sports Council for Wales for Lottery funding towards building the hall, they needed reassurance about ongoing Revenue funding to operate the hall. Borth Community Council were fully supportive of the urgent need for such a building to serve the community and made a major financial contribution towards the construction. They also approved an annual supporting grant of £6K per annum commencing April 2000, some years later this was raised to £8000. The Committee continues to be extremely thankful to Borth Community Council for the financial support, which at the end of the day is a community facility, which requires ongoing maintenance, much of which has been major expenditure after 24 years of constant usage.

The Trustees approved this report on


R Quant
Trustee

. It is signed on their behalf by

Borth Sports and Playing Fields Association

Receipts and Payments Account for the year ended 31 December 2023

| | 2023 | 2023 | 2023 | 2022 |
|--|--------------|------------|----------|--------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Receipts | | | | |
| <u>Voluntary income - Donations & Grants</u> | | | | |
| Donations | 1,600 | - | 1,600 | 1,494 |
| Borth Community Council | 8,000 | - | 8,000 | 8,000 |
| Ceredigion County Council - MUGA Lights | - | - | - | 8,023 |
| | 9,600 | - | 9,600 | 17,517 |
| <u>Income from activities</u> | | | | |
| Hall hire | 14,226 | - | 14,226 | 16,724 |
| Sub-total | 23,826 | - | 23,826 | 34,241 |
| Other receipts: insurance claim lift | 2,770 | - | 2,770 | |
| <u>Investment income</u> | | | | |
| Bank interest | 436 | - | 436 | 86 |
| Sub-total | 27,031 | - | 27,031 | 18,608 |
| Total receipts | 27,031 | - | 27,031 | 34,241 |
| Payments | | | | |
| <u>Hall running costs</u> | | | | |
| Caretaker & cleaner | 5,357 | - | 5,357 | 3,923 |
| Water | 264 | - | 264 | 286 |
| Light & heat | 4,523 | - | 4,523 | 4,615 |
| Website | 150 | - | 150 | - |
| Repair & maintenance , heaters | 1,622 | - | 1,622 | 111 |
| Repair & maintenance , fixtures, fittings, equipment | 1,245 | - | 1,245 | 3,076 |
| Repair & maintenance, porch | 5,947 | - | 5,947 | - |
| Repair & maintenance, lift | 3,374 | - | 3,374 | - |
| Repair & maintenance , general | 4,056 | - | 4,056 | 484 |
| Catering | - | - | - | 500 |
| BT wifi | 414 | - | 414 | 399 |
| Insurance | 2,299 | - | 2,299 | 1,673 |
| Returned deposit | 310 | - | 310 | 100 |
| Licence fee | 20 | - | 20 | - |
| Independent examination | 540 | - | 540 | 522 |
| General expenses | 75 | - | 75 | 253 |
| | 30,196 | - | 30,196 | 15,942 |
| <u>Asset purchases</u> | | | | |
| New Boiler and Heating System | 23,076 | - | 23,076 | 15,782 |
| Under Counter Fridge | 239 | - | 239 | 1,022 |
| Total payments | 53,511 | - | 53,511 | 32,746 |
| (Deficit)/Surplus for the year | (26,479) | - | (26,479) | 1,582 |
| Cash funds at 1 January 2023 | 51,059 | 963 | 52,022 | 50,440 |
| Cash funds at 31 December 2023 | 24,580 | 963 | 25,543 | 52,022 |

Borth Sports and Playing Fields Association

Statement of Assets and Liabilities at 31 December 2023

| | 2023 | 2023 | 2023 | 2022 |
|--|--------------|------------|---------|---------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Cash funds | 24,580 | 963 | 25,543 | 52,022 |
| Other monetary assets | | | | |
| Debtors for hall hire | 1,249 | - | 1,249 | 1,955 |
| Credit for prepaid gas | - | - | - | 663 |
| Total debtors | 1,249 | - | 1,249 | 2,618 |
| Assets retained for the charity's own use | | | | |
| Stated at cost: | | | | |
| Hall building and grounds | - | 617,791 | 617,791 | 617,791 |
| Fixtures and fittings | 96,781 | - | 96,781 | 73,705 |
| Equipment | 17,531 | - | 17,531 | 17,292 |
| Total fixed assets | 114,312 | 617,791 | 732,103 | 708,788 |
| Liabilities | | | | |
| Trade creditors | 788 | - | 788 | 1,693 |
| Unspent balance on grant held in trust for Borth WW1 Project Committee | 253 | - | 253 | 253 |
| Total liabilities | 1,041 | - | 1,041 | 1,946 |

Notes to the Accounts

Restricted funds

The balance of £963 on restricted funds at 31 December 2023 is made up of:

| | £ |
|--|------------|
| Take-Off, Borth fund | 712 |
| Old Hall insurance money - retriected to Arts Projects | 130 |
| Neuadd Goffa Arts and Community Ventures fund | 121 |
| | <u>963</u> |

The financial statements were approved by the trustees on their behalf by

and signed on


R Quant
Trustee