

PAWLETT SPORTS AND PLAYING FIELD ASSOCIATION 1997

England & Wales · Charity number 1069562

Details

Other names	PAWLETT SPORTS AND PLAYINGFIELD ASSOCIATION, PAWLETT PAVILION
Status	Registered
Legal form	Other
Registered	1998-05-14
Register	View on the Charity Commission register

Contact

Address Gaunts Road
Pawlett
Bridgwater
Somerset
TA6 4SB

Phone 01278 685225

Website www.pawlettpavilion.com

Activities

Objects: TO PROVIDE FOR THE INHABITANTS OF THE PARISH OF PAWLETT AND THE NEIGHBOURHOOD IN THE INTERESTS OF SOCIAL WELFARE FACILITIES FOR THE RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: To provide for the inhabitants of the Parish of PAWLETT and the neighbourhood with sporting, social, recreational and leisure facilities and to encourage participation, comradeship, fitness, sportsmanship amongst its members and playing opponents.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Area of benefit: PAWLETT
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£155,473	£154,607	-	-
2024-03-31	£140,517	£161,324	-	-
2023-03-31	£138,926	£134,321	-	-
2022-03-31	£85,289	£82,429	-	-
2021-03-31	£30,530	£31,436	-	-

Trustees

Name	Role	Appointed
Jonathan Thorne	Chair	2014-03-16
Brian Webb		2019-10-22
Nigel Burt		2015-09-01
Tracy Wiseall		2015-09-01

PAWLETT SPORTS AND PLAYING FIELD ASSOCIATION 1997

England & Wales - Charity number 1069562

Accounts

**Pawlett Sports and Playing Field Association 1997
Annual Report and
Unaudited Financial Statement
for the Year Ended 31st March 2025**

Registered Charity Number : 1069562

**Book Keeping Services
75 Warren Bay Holiday Village
Watchet
Somerset
TA23 0JR**

**Pawlett Sports and Playing Field Association 1997
Contents of the Financial Statements
for the Year Ended 31st March 2025**

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**Pawlett Sports and Playing Field Association 1997
Reference and Administrative Information
for the Year Ended 31st March 2025**

NAME: Pawlett Sports and Playing Field Association 1997

REGISTERED CHARITY NUMBER: 1069562
Entered in the Central Register of Charities on 14 May 1998

LEGAL FORM: Unincorporated charitable association

ADDRESS: Pawlett Pavilion
Gaunts Road
Pawlett
Bridgwater
Somerset
TA6 4SB

BANKERS: Barclays Bank PLC
46 North Street
Taunton
Somerset
TA1 1LZ

OFFICERS: Chairman: J Thorne
Treasurer: Mrs T Heap
Secretary: Mrs S Hurst

TRUSTEES N Burt
B Webb
T Wiseall

PRESIDENT M Wiseall

INDEPENDENT EXAMINER: Kim Godfrey
Book Keeping Services
75 Warren Bay Holiday Village
Watchet
TA23 0JR

OBJECTS: The objects of the Association shall be to provide for the inhabitants of the parish of Pawlett and the neighbourhood in the interests of social welfare facilities for the recreation and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.

**Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the Year Ended 31st March 2025**

The Trustees are pleased to present their report and financial statement for the year ended 31st March 2025. The financial statements comply with current statutory requirements of the Constitution and the Statement of Recommended Practise (2005) – Accounting and Reporting Charities.

LEGAL STATUS

Reference and administrative information set out on page 1 forms part of this report.

MANAGEMENT COMMITTEE

The Trustees, Management Committee, and other key personnel of the Association during the year were as follows:

Chairman (Trustee)	J Thorne
Secretary	Mrs S Hurst
Treasurer (non-Trustee)	Mrs T Heap
Other Trustees:	N Burt
	B Webb
	T Wiseall

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Pawlett Sports and Playing Field Association 1997 is registered with the Charity Commission number 1069562 and is governed by its constitution which was set up in 1997.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The Annual General Meeting shall elect such Honorary Officers of the Club (including a Treasurer and Secretary) as it may from time to time determine and such Honorary Officers shall be ex-officio members of the Committee and any of the Sub Committee appointed by the Committee.

TRUSTEE INDUCTION AND TRAINING

Most Trustees are already familiar with the practical work of the Charity.

New Trustees are briefed on their legal obligations under charity law, and the Constitution and the decision-making process, the business plan and recent financial performance of the Charity.

ORGANISATION

The Association is managed by an Executive Committee of members who were elected at the Annual General Meeting. All Members of the Committee shall retire annually but shall be eligible to be appointed or co-opted to be appointed or co-opted again.

The Committee shall have the power to appoint such Sub-Committees as it may from time to time decide any may determine their powers and terms of reference.

The Trustees have the power to appoint staff in order to delegate the day to day running of the Charity.

RELATED PARTIES

There were no Related Party transactions during the year.

**Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the Year Ended 31st March 2025**

RISK MANAGEMENT

The Trustees examine the major risks that the association faces each financial year when preparing and updating the strategic plan. The Association has developed systems to monitor and control these risks to mitigate any impact that they may have on the Association in the future.

The Trustees do not believe the Association is subject to any substantial risk beyond the liabilities disclosed in the Financial Statements. Insurance policies are in place to protect the Association.

ACHIEVEMENTS AND PERFORMANCE

The charity's objectives have been achieved by its activities over the past year.

Pawlett Sports and Playing Field Association 1997 is a valued part of the local community.

The charity has improved its running during the year.

FINANCIAL REVIEW

The Accounts represent the twenty-second full year of the Pavilion operation.

INVESTMENT POLICY

All monies raised by the Association are to be applied to further the objects of the Association and for no other purpose.

The Honorary Treasurer keeps proper accounts of the finance of the Association.

RESERVES AND INVESTMENT POLICIES

The Balance Sheet shows the fund available to the Association, Unrestricted funds amounting to £NIL.

The committee has determined that the appropriate level of free reserves which are not invested in fixed assets should be to maintain sufficient cash flow for known commitments.


The Association needs reserves to meet its future commitments known and unknown. There will, at all times, be an available reserve of £10,000.

The investment policy has been to choose the best deposit account available from the Association's existing bankers, and the policy is also, to continue building up reserves by means of annual operating surpluses.


PLANS FOR FUTURE PERIODS

The Charity plans to continue its activities for future years.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:



J Thorne



B Webb

Dated: 27th November 2025.

**Pawlett Sports and Playing Field Association 1997
Statement of Trustee's Responsibilities
for the Year Ended 31st March 2025**

The Charities Act 1993 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Trustees should follow best practice and

- * select suitable accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such as to disclose with reasonable accuracy, the financial position of the Charity at any time, and to enable them as Trustees to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne

Dated: 27th November 2025.

**Pawlett Sports and Playing Field Association 1997
Independent Examiner's Report to the Trustees of Pawlett Sports and Playing Field Association 1997
for the Year Ended 31st March 2025**

I report on the Financial Statements of the Charity for the Year Ended 31st March 2025, which are set out on pages 6 to 15.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for the year (under Section 43(2) of the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts (under section 43(3) (a) of the 1993 Act);
- * to follow the procedures laid down in the General Directions given by the Charities Commissioners (under section 43 (&) (b) of the 1993 Act); and
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination included a review of the accounting records kept by the Charity and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

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

(1) which give me reasonable cause to believe that in any material respect the requirements

- * to keep accounting records in accordance with section 41 of the 1993 Act and,
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kim Godfrey
75 Warren Bay Holiday Village
Watchet
Somerset
TA23 0JR

**Pawlett Sports and Playing Field Association 1997
Member' Information
Income & Expenditure Account
for the Year Ended 31st March 2025**

	<u>2025</u>		<u>2024</u>
	£		£
Bar Sales		135,895	122,144
Less: Opening Stock	3,439		3,229
Purchases	52,696		46,300
Closing Stock	<u>(3,710)</u>		<u>(3,439)</u>
		<u>52,425</u>	<u>46,090</u>
		83,470	76,054
Machines and pool table takings	1,111		3,522
Less: Rentals and licenses	<u>1,108</u>		<u>3,875</u>
		3	(353)
Subscriptions		2,512	2,370
Donations, Fundraising, Room Hire		3,156	3,489
Event Costs		(3,858)	(7,612)
Donated services/facilities		675	0
Pitch Hire		10,191	7,303
Lottery		<u>1,306</u>	<u>1,101</u>
		97,455	82,352
Bank Interest/Loyalty Reward Rec'd		<u>627</u>	<u>588</u>
		98,082	82,940
Less:			
Wages	39,716		30,849
Rent & Rates	-		51
Insurance & Licences	3,997		3,678
Heat and light	8,986		12,223
Water	1,265		1,176
Repairs and renewals	17,129		32,885
Cleaning & Waste Disposal	3,994		2,893
Telephone	1,870		1,098
Accountancy	1,919		930
Legal and professional fees	1,375		1,885
Printing, Postage and Stationery	442		381
Sundry Expenses	323		113
Entertainment	-		137
Charitable activity – facility provision	675		-
Sports Channels	4,697		4,921
Bank & Card charges	3,428		3,232
Depreciation	7,400		7,295
		<u>97,216</u>	<u>103,747</u>
Net Income/(deficit) for the year		<u>866</u>	<u>(20,807)</u>

**Pawlett Sports and Playing Field Association 1997
Statement of Financial Activities
for the Year Ended 31st March 2025**

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and Grants	2	-	0	0	0
Activities for generating funds:					
Bar Sales		-	135,895	135,895	122,144
Fruit Machines and pool table takings		-	1,111	1,111	3,522
Investment Income		-	627	627	588
Incoming resources from charitable activities					
Other	3	-	17,840	17,840	14,263
Total Incoming Resources		-	155,473	155,473	138,926
RESOURCES EXPENDED					
Cost of generating funds					
Fundraising trading; cost of goods sold and other costs	4	-	154,607	154,607	161,324
Governance costs	4	-	0	0	0
TOTAL RESOURCES EXPENDED		-	154,607	154,607	161,324
NET (OUTGOING)/INCOMING RESOURCES		-	866	866	(20,807)
NET MOVEMENT IN FUNDS		-	866	866	(20,807)
FUNDS BROUGHT FORWARD AT 1 APRIL 2024		267,789	(95,718)	172,071	192,878
FUNDS CARRIED FORWARD AT 31 MARCH 2025		267,789	(94,852)	172,937	172,071

The notes on pages 9 to 15 form part of these financial statements.

Pawlett Sports and Playing Field Association 1997
Balance Sheet
As at 31st March 2025


	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	6	123,432	-	123,432	130,028
TOTAL FIXED ASSETS					
CURRENT ASSETS					
Stocks and work in progress	7	-	3,710	3,710	3,439
Debtors	8	-	0	0	0
Cash at bank and in hand		-	51,886	51,886	42,566
TOTAL CURRENT ASSETS					
		-	55,596	55,596	46,005
CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR					
	9	-	11,260	11,260	8,699
NET CURRENT ASSETS (LIABILITIES)					
		-	44,336	44,336	37,306
TOTAL ASSETS LESS CURRENT LIABILITIES NET ASSETS					
		123,432	44,336	167,768	167,334
FUNDS OF THE CHARITY:					
UNRESTRICTED FUNDS					
General Fund	11	-	44,336	44,336	37,306
RESTRICTED FUNDS					
Building Funds	11	123,432	-	123,432	130,028
TOTAL FUNDS					
		123,432	44,336	167,768	167,334

The notes on pages 9 to 15 form part of these financial statements.

Approved by the Board of Trustees and signed on its behalf by



 J Thorne



 B Webb
 Approved by the trustees on

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2025

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with applicable accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 1993.

Accounting Convention

The financial statements have been prepared under the historical cost convention.

Fund Accounting

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

Designated funds – comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds – are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Charitable trading activities

This consists of net invoiced sales of goods, excluding value added tax.

Donations and Grants

A donation or grant to the Association is recognised as an incoming resource when all of the following conditions have been met:

- (a) the Association is legally entitled to receipt;
- (b) there is reasonable assurance of receipt; and
- (c) its monetary value can be measured with sufficient reliability.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

Interest is included when receivable by the charity.

All bank interest is treated as unrestricted income to the General Fund.

Membership

Subscriptions from members cover a 12 month period.

continued

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES
(continued)

Resources Expended

Resources Expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to that category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional statutory requirements of the Charity and include the audit fee and costs linked to the strategic of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500.00. They are valued at cost, or if gifted, at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset of its estimated useful life:

Clubhouse and Buildings	2.5% on cost
Car Park and Equipment	2.5% on cost
Fixtures and Fittings	15.00% reducing balance method

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Operation Leases

Rental payable under operating leases are charges to the Statement of Financial Activities as incurred over the term of the lease.

continued

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2025

2 DONATIONS AND GRANTS

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Grants	0	0	0	0

**3 INCOMING RESOURCES FROM ACTIVITIES
TO FURTHER THE CHARITY'S OBJECTS**

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Lottery	-	1,306	1,306	1,101
Subscriptions	-	2,512	2,512	2,370
Donations, Fundraising & Room Hire	-	3,156	3,156	3,489
Donations of facilities	-	675	675	-
Pitch Hire	-	10,191	10,191	7,303
	-	17,840	17,840	14,263

The charity provided free use of its facilities during the year to local organisations on 10 occasions. The estimated commercial value of this support amounted to £675. The trustees consider this an important part of the charity's contribution to the local community.

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2025

4 TOTAL RESOURCES EXPENDED	Basis of Allocation	Bar	Fruit Machines	Other	Governance	Total Funds 2025	Total Funds 2024
		£	£	£	£	£	£
Cost directly allocated to activities							
Purchases	Direct	52,425				52,425	46,090
Rentals and licences	Direct	1,108				1,108	3,875
Staff costs	Direct	39,716				39,716	30,849
Accountancy	Direct	1,919				1,919	930
Entertainment	Direct	0				0	137
Sports Channel	Direct	4,697				4,697	4,921
Event Costs	Direct	3,858				3,858	7,612
Support costs allocated to activities							
Rates and water	Direct	1,265				1,265	1,227
Insurance and Licences	Direct	3,997				3,997	3,678
Heat and Light	Direct	8,986				8,986	12,223
Repairs and Renewals	Direct	17,129				17,129	32,885
Cleaning and Waste Disposal	Direct	3,994				3,994	2,893
Telephone	Direct	1,870				1,870	1,098
Advertising	Direct	0				0	0
Legal and Professional	Direct	1,375				1,375	1,885
Printing, post and stationery	Direct	442				442	381
Sundry expenses	Direct	323				323	113
Charitable activity – facility provision	Direct	675				675	0
Depreciation	Direct	7,400				7,400	7,295
Bank Charges	Direct	3,428				3,428	3,232
Other resources expended							
Donations	Direct	0				0	0
Total Resources Expended		154,607	0	0	0	154,607	161,324

continued.....

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2025

5 STAFF COSTS	31.03.25	31.03.2024
Wages and salaries (excluding resources in kind)	39,716	30,849
Social Security costs	0	0
	<u>39,716</u>	<u>30,849</u>

The average monthly number of employees during the year was as follows:

Charitable Activities	5	5
Governance	0	0
	<u>5</u>	<u>5</u>

There was no Trustees remuneration in either 2025 or 2024

6 TANGIBLE FIXED ASSETS

	Clubhouse and Buildings	Car Park and Equipment	Fixtures and Fittings	Totals
	£	£	£	£
COST:				
At 1 April 2024	247,643	39,972	16,911	304,526
Additions	-	-	804	804
At 31 March 2025	<u>247,643</u>	<u>39,972</u>	<u>17,715</u>	<u>305,330</u>
DEPRECIATION:				
At 1 April 2024	136,202	21,980	16,316	174,498
Charge for year	6,191	999	210	7,400
At 31 March 2025	<u>142,393</u>	<u>22,979</u>	<u>16,526</u>	<u>181,898</u>
NET BOOK VALUE:				
At 31 March 2025	105,250	16,993	1,189	123,432
At 31 March 2024	111,441	17,992	595	130,028

Car Park and Play Equipment -

This project was wholly funded by an award from Wyvern Waste Environmental Trust.

Clubhouse and Buildings -

The total expenditure of £247,643 for the building and £12,464 for part of the fixtures and fittings was funded by external award and from the Associations own resources.

7 STOCKS

	31.03.25	31.03.24
Finished goods and goods for resale	3,710	3,439

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2025

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.25	31.03.24
	£	£
Other Debtors	0	0

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.25	31.03.24
	£	£
Trade creditors	5,508	4,379
Taxation and social security costs	5,752	4,320
Accruals and deferred income	0	0
Other creditors	<u>0</u>	<u>0</u>
	<u>11,260</u>	<u>8,699</u>

10 RELATED PARTY DISCLOSURES

No transactions with Trustees other than in the normal course of operating.

11 MOVEMENTS IN FUNDS

	At 01.04.24	Incoming Resources (Inc. Gains)	Outgoing Resources	Transfer	At 31.03.25
	£	£	£	£	£
Unrestricted Funds:					
General Funds	27,408	155,473	154,607	-	28,274
Total Unrestricted Funds	<u>27,408</u>	<u>155,473</u>	<u>154,607</u>	<u>-</u>	<u>28,274</u>
Restricted Funds					
Clubhouse, Buildings etc	144,663				144,663
Total Restricted Funds	<u>144,663</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>144,663</u>
Total Funds	<u>172,071</u>	<u>155,473</u>	<u>154,607</u>	<u>0</u>	<u>172,937</u>

Unrestricted Funds:

The General Fund represents the free funds of the Charity which are not designated for particular purposes, this includes all incoming resources from bar sale, fruit machine sales and membership fees.

Restricted Funds:

The restricted funds represent funds allocated for the Clubhouse and Buildings and other designated projects.

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2025

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £	Designated Fund £	Restricted Fund £	31.03.25 £	31.03.24 £
Tangible Fixed Assets	123,432			123,432	130,028
Stocks	3,710			3,710	3,439
Debtors	0			0	0
Cash at Bank and in hand	51,886			51,886	42,566
Creditors	(11,260)			(11,260)	(8,699)
	167,768			167,768	167,334

13 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous periods by its Trustees.

PAWLETT SPORTS AND PLAYING FIELD ASSOCIATION 1997

England & Wales - Charity number 1069562

Accounts

**Pawlett Sports and Playing Field Association 1997
Annual Report and
Unaudited Financial Statement
for the Year Ended 31st March 2024**

Registered Charity Number : 1069562

**Book Keeping Services
2 Limes Close
Williton
Somerset
TA4 4SU**

**Pawlett Sports and Playing Field Association 1997
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for the Year Ended 31st March 2024**

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**Pawlett Sports and Playing Field Association 1997
Reference and Administrative Information
for the Year Ended 31st March 2024**

NAME: Pawlett Sports and Playing Field Association 1997

REGISTERED CHARITY NUMBER: 1069562
Entered in the Central Register of Charities on 14 May 1998

LEGAL FORM: Unincorporated charitable association

ADDRESS: Pawlett Pavilion
Gaunts Road
Pawlett
Bridgwater
Somerset
TA6 4SB

BANKERS: Barclays Bank PLC
46 North Street
Taunton
Somerset
TA1 1LZ

OFFICERS: Chairman: J Thorne
Treasurer: Mrs T Heap
Secretary: Mrs S Hurst

TRUSTEES N Burt
B Webb
T Wiseall

PRESIDENT M Wiseall

INDEPENDENT EXAMINER: Kim Godfrey
Book Keeping Services
2 Limes Close
Williton
TA4 4SU

OBJECTS: The objects of the Association shall be to provide for the inhabitants of the parish of Pawlett and the neighbourhood in the interests of social welfare facilities for the recreation and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.

**Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the Year Ended 31st March 2024**

The Trustees are pleased to present their report and financial statement for the year ended 31st March 2024.

The financial statements comply with current statutory requirements of the Constitution and the Statement of Recommended Practice (2005) – Accounting and Reporting Charities.

LEGAL STATUS

Reference and administrative information set out on page 1 forms part of this report.

MANAGEMENT COMMITTEE

The Trustees, Management Committee, and other key personnel of the Association during the year were as follows:

Chairman (Trustee)	J Thorne
Secretary	Mrs S Hurst
Treasurer (non-Trustee)	Mrs T Heap

Other Trustees:	N Burt
	B Webb
	T Wiseall

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Pawlett Sports and Playing Field Association 1997 is registered with the Charity Commission number 1069562 and is governed by its constitution which was set up in 1997.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The Annual General Meeting shall elect such Honorary Officers of the Club (including a Treasurer and Secretary) as it may from time to time determine and such Honorary Officers shall be ex-officio members of the Committee and any of the Sub Committee appointed by the Committee.

TRUSTEE INDUCTION AND TRAINING

Most Trustees are already familiar with the practical work of the Charity.

New Trustees are briefed on their legal obligations under charity law, and the Constitution and the decision-making process, the business plan and recent financial performance of the Charity.

ORGANISATION

The Association is managed by an Executive Committee of members who were elected at the Annual General Meeting. All Members of the Committee shall retire annually but shall be eligible to be appointed or co-opted to be appointed or co-opted again.

The Committee shall have the power to appoint such Sub-Committees as it may from time to time decide any may determine their powers and terms of reference.

The Trustees have the power to appoint staff in order to delegate the day to day running of the Charity.

RELATED PARTIES

There were no Related Party transactions during the year.

**Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the Year Ended 31st March 2024**

RISK MANAGEMENT

The Trustees examine the major risks that the association faces each financial year when preparing and updating the strategic plan. The Association has developed systems to monitor and control these risks to mitigate any impact that they may have on the Association in the future.

The Trustees do not believe the Association is subject to any substantial risk beyond the liabilities disclosed in the Financial Statements. Insurance policies are in place to protect the Association.

ACHIEVEMENTS AND PERFORMANCE

The charity's objectives have been achieved by its activities over the past year.

Pawlett Sports and Playing Field Association 1997 is a valued part of the local community.

The charity has improved its running during the year.

FINANCIAL REVIEW

The Accounts represent the twenty-first full year of the Pavilion operation.

INVESTMENT POLICY

All monies raised by the Association are to be applied to further the objects of the Association and for no other purpose.

The Honorary Treasurer keeps proper accounts of the finance of the Association.

RESERVES AND INVESTMENT POLICIES

The Balance Sheet shows the fund available to the Association, Unrestricted funds amounting to £NIL.

The committee has determined that the appropriate level of free reserves which are not invested in fixed assets should be to maintain sufficient cash flow for known commitments.


The Association needs reserves to meet its future commitments known and unknown. There will, at all times, be an available reserve of £10,000.

The investment policy has been to choose the best deposit account available from the Association's existing bankers, and the policy is also, to continue building up reserves by means of annual operating surpluses.

PLANS FOR FUTURE PERIODS

The Charity plans to continue its activities for future years.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne


.....
B Webb

Dated: 7th January 2025

**Pawlett Sports and Playing Field Association 1997
Statement of Trustee's Responsibilities
for the Year Ended 31st March 2024**

The Charities Act 1993 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

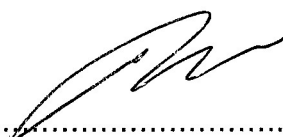
In preparing the financial statements the Trustees should follow best practice and

- * select suitable accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such as to disclose with reasonable accuracy, the financial position of the Charity at any time, and to enable them as Trustees to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne

Dated: 7th January 2025

Pawlett Sports and Playing Field Association 1997
Independent Examiner's Report to the Trustees of Pawlett Sports and Playing Field Association
1997
for the Year Ended 31st March 2024

I report on the Financial Statements of the Charity for the Year Ended 31st March 2024, which are set out on pages 6 to 15.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for the year (under Section 43(2) of the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts (under section 43(3) (a) of the 1993 Act);
- * to follow the procedures laid down in the General Directions given by the Charities Commissioners (under section 43 (&) (b) if the 1993 Act); and
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination included a review of the accounting records kept by the Charity and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

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

(1) which give me reasonable cause to believe that in any material respect the requirements

- * to keep accounting records in accordance with section 41 of the 1993 Act and,
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kim Godfrey
2 Limes Close
Williton
Somerset
TA4 4SU

**Pawlett Sports and Playing Field Association 1997
Member' Information
Income & Expenditure Account
for the Year Ended 31st March 2024**

	<u>2024</u>		<u>2023</u>
	£		£
Bar Sales		122,144	122,768
Less: Opening Stock	3,229		3,294
Purchases	46,300		46,991
Closing Stock	<u>(3,439)</u>		<u>(3,229)</u>
		<u>46,090</u>	<u>47,056</u>
		76,054	75,712
Machines and pool table takings	3,522		3,726
Less: Rentals and licenses	<u>3,875</u>		<u>3,364</u>
		(353)	362
Subscriptions		2,370	1,740
Donations, Fundraising, Room Hire		3,489	2,280
Event Costs		(7,612)	0
Pitch Hire		7,303	7,356
Lottery		<u>1,101</u>	<u>1,056</u>
		82,352	88,506
Bank Interest/Loyalty Reward Rec'd		<u>588</u>	<u>0</u>
		82,940	88,506
Less:			
Wages	30,849		22,473
Rent & Rates	51		827
Insurance & Licences	3,678		3,415
Heat and light	12,223		7,135
Water	1,176		0
Repairs and renewals	32,885		22,259
Cleaning & Waste Disposal	2,893		4,481
Telephone	1,098		1,013
Accountancy	930		240
Legal and professional fees	1,885		1,035
Printing, Postage and Stationery	381		0
Sundry Expenses	113		7,138
Entertainment	137		198
Sports Channels	4,921		3,474
Bank & Card charges	3,232		3,008
Depreciation	7,295		7,340
		<u>103,747</u>	<u>84,036</u>
Net Income/(deficit) for the year		<u>(20,807)</u>	<u>4,470</u>

**Pawlett Sports and Playing Field Association 1997
Statement of Financial Activities
for the Year Ended 31st March 2024**

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and Grants	2	-	0	0	0
Activities for generating funds:					
Bar Sales		-	122,144.	122,144	122,768
Fruit Machines and pool table takings		-	3,522.	3,522	3,726
Investment Income		-	588	588	0
Incoming resources from charitable activities					
Other	3	-	14,263.	14,263	12,432
Total Incoming Resources		-	140,517	140,517	138,926
RESOURCES EXPENDED					
Cost of generating funds					
Fundraising trading; cost of goods sold and other costs	4	-	161,324	161,324	134,391
Governance costs	4	-	0	0	0
TOTAL RESOURCES EXPENDED		-	161,324.	161,324	134,391
NET (OUTGOING)/INCOMING RESOURCES		-	(20,807)	(20,807)	4,605
NET MOVEMENT IN FUNDS		-	(20,807)	(20,807)	4,605
FUNDS BROUGHT FORWARD AT 1 APRIL 2023		267,789	(82,376)	192,878.	188,273
FUNDS CARRIED FORWARD AT 31 MARCH 2024		267,789	(82,376)	172,071	192,878

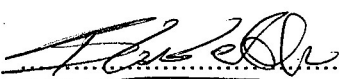
The notes on pages 9 to 15 form part of these financial statements.

**Pawlett Sports and Playing Field Association 1997
Balance Sheet
As at 31st March 2024**

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	6	<u>130,028</u>	-	<u>130,028</u>	<u>144,663</u>
TOTAL FIXED ASSETS					
CURRENT ASSETS					
Stocks and work in progress	7	-	3,439	3,439	3,229
Debtors	8	-	0	0	0
Cash at bank and in hand		-	<u>42,566</u>	<u>42,566</u>	<u>55,389</u>
TOTAL CURRENT ASSETS					
		-	46,005	46,005	58,618
CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR					
	9	-	<u>8,699</u>	<u>8,699</u>	<u>8,273</u>
NET CURRENT ASSETS (LIABILITIES)					
		-	<u>37,306</u>	<u>37,306</u>	<u>50,345</u>
TOTAL ASSETS LESS CURRENT LIABILITIES NET ASSETS					
		<u>130,028</u>	<u>37,306</u>	<u>167,334</u>	<u>195,008</u>
FUNDS OF THE CHARITY:					
UNRESTRICTED FUNDS					
General Fund	11	-	37,406	37,406	43,610
RESTRICTED FUNDS					
Building Funds	11	<u>130,028</u>	-	<u>130,028</u>	<u>130,028</u>
TOTAL FUNDS					
		<u>130,028</u>	<u>37,406</u>	<u>167,334</u>	<u>188,273</u>

The notes on pages 9 to 15 form part of these financial statements.
Approved by the Board of Trustees and signed on its behalf by


.....
J Thorne


.....
B Webb
Approved by the trustees on

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2024

1. ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with applicable accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 1993.

Accounting Convention

The financial statements have been prepared under the historical cost convention.

Fund Accounting

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

Designated funds – comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds – are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Charitable trading activities

This consists of net invoiced sales of goods, excluding value added tax.

Donations and Grants

A donation or grant to the Association is recognised as an incoming resource when all of the following conditions have been met:

- (a) the Association is legally entitled to receipt;
- (b) there is reasonable assurance of receipt; and
- (c) its monetary value can be measured with sufficient reliability.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

Interest is included when receivable by the charity.

All bank interest is treated as unrestricted income to the General Fund.

Membership

Subscriptions from members cover a 12 month period.

continued

1. ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

(continued)

Resources Expended

Resources Expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to that category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional statutory requirements of the Charity and include the audit fee and costs linked to the strategic of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500.00. They are valued at cost, or if gifted, at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset of its estimated useful life:

Clubhouse and Buildings	2.5% on cost
Car Park and Equipment	2.5% on cost
Fixtures and Fittings	15.00% reducing balance method

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Operation Leases

Rental payable under operating leases are charges to the Statement of Financial Activities as incurred over the term of the lease.

continued

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2024

2 DONATIONS AND GRANTS

	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Grants	0	0	0	0

**3 INCOMING RESOURCES FROM ACTIVITIES
TO FURTHER THE CHARITY'S OBJECTS**

	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Lottery	-	1,101	1,101	0
Subscriptions	-	2,370	2,370	1,740
Donations, Fundraising & Room Hire	-	3,489	3,489	2,280
Pitch Hire	-	7,303	7,303	7,356
	-	14,263	14,263	11,376

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2024

4	TOTAL RESOURCES EXPENDED	Basis of Allocation	Fruit				Total Funds 2024	Total Funds 2023
			Bar	Machines	Other	Governance		
			£	£	£	£	£	
	Cost directly allocated to activities							
	Purchases	Direct	46,090			46,090	46,991	
	Rentals and licences	Direct	3,875			3,875	3,364	
	Staff costs	Direct	30,849			30,849	22,473	
	Accountancy	Direct	930			930	240	
	Entertainment	Direct	137			137	198	
	Sports Channel	Direct	4,921			4,921	3,474	
	Event Costs	Direct	7,612			7,612	0	
	Support costs allocated to activities							
	Rates and water	Direct	1,227			1,227	827	
	Insurance and Licences	Direct	3,678			3,678	3,415	
	Heat and Light	Direct	12,223			12,223	7,135	
	Repairs and Renewals	Direct	32,885			32,885	22,259	
	Cleaning and Waste Disposal	Direct	2,893			2,893	4,481	
	Telephone	Direct	1,098			1,098	1,013	
	Advertising	Direct	0			0	0	
	Legal and Professional	Direct	1,885			1,885	1,035	
	Printing, post and stationery	Direct	381			381	0	
	Sundry expenses	Direct	113			113	7,138	
	Depreciation	Direct	7,295			7,295	7,340	
	Bank Charges	Direct	3,232			3,232	3,008	
	Other resources expended							
	Donations	Direct	0			0	0	
	Total Resources Expended		161,324	0	0	0	161,324	134,391

continued.....

**Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2024**

5 STAFF COSTS	31.03.24	31.03.2023
Wages and salaries (excluding resources in kind)	30,849	22,473
Social Security costs	0	0
	<u>30,849</u>	<u>22,473</u>

The average monthly number of employees during the year was as follows:

Charitable Activities	5	5
Governance	0	0
	<u>5</u>	<u>5</u>

There was no Trustees remuneration in either 2024 or 2023

6 TANGIBLE FIXED ASSETS

	Clubhouse and Buildings £	Car Park and Equipment £	Fixtures and Fittings £	Totals £
COST:				
At 1 April 2023	<u>247,643</u>	<u>39,972</u>	<u>16,911</u>	<u>304,526</u>
At 31 March 2024	<u>247,643</u>	<u>39,972</u>	<u>16,911</u>	<u>304,526</u>
DEPRECIATION:				
At 1 April 2023	130,011	20,891	16,211	167,203
Charge for year	<u>6,191</u>	<u>999</u>	<u>105</u>	<u>7,295</u>
At 31 March 2024	<u>136,202</u>	<u>21,980</u>	<u>16,316</u>	<u>174,498</u>
NET BOOK VALUE:				
At 31 March 2024	111,441	17,992	595	130,028
At 31 March 2023	117,632	18,991	700	137,323

Car Park and Play Equipment -

This project was wholly funded by an award from Wyvern Waste Environmental Trust.

Clubhouse and Buildings -

The total expenditure of £247,643 for the building and £12,464 for part of the fixtures and fittings was funded by external award and from the Associations own resources.

7 STOCKS

Finished goods and goods for resale	31.03.24 3,439	31.03.23 3,229
-------------------------------------	--------------------------	--------------------------

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2024

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24	31.03.23
	£	£
Other Debtors	0	0

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24	31.03.23
	£	£
Trade creditors	4,379	865
Taxation and social security costs	4,320	7,407
Accruals and deferred income	0	0
Other creditors	<u>0</u>	<u>0</u>
	<u>8,699</u>	<u>8,273</u>

10 RELATED PARTY DISCLOSURES

No transactions with Trustees other than in the normal course of operating.

11 MOVEMENTS IN FUNDS

	At 01.04.23	Incoming Resources (Inc. Gains)	Outgoing Resources	Transfer	At 31.03.24
	£	£	£	£	£
Unrestricted Funds:					
General Funds	48,215	140,517	161,324	-	27,408
Total Unrestricted Funds	48,215	140,517	161,324	-	27,408
Restricted Funds					
Clubhouse, Buildings etc	144,663				144,663
Total Restricted Funds	144,663	0	0	0	144,663
Total Funds	192,878	140,517	161,324	0	172,071

Unrestricted Funds:

The General Fund represents the free funds of the Charity which are not designated for particular purposes, this includes all incoming resources from bar sale, fruit machine sales and membership fees.

Restricted Funds:

The restricted funds represent funds allocated for the Clubhouse and Buildings and other designated projects.

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the year ended 31st March 2024

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £	Designated Fund £	Restricted Fund £	31.03.24 £	31.03.23 £
Tangible Fixed Assets	130,028			130,028	144,663
Stocks	3,439			3,439	3,229
Debtors	0			0	0
Cash at Bank and in hand	42,566			42,566	55,389
Creditors	<u>(8,699)</u>			<u>(8,699)</u>	<u>(8,273)</u>
	167,334			167,334	195,008

13 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous periods by its Trustees.

PAWLETT SPORTS AND PLAYING FIELD ASSOCIATION 1997

England & Wales - Charity number 1069562

Accounts

**Pawlett Sports and Playing Field Association 1997
Annual Report and
Unaudited Financial Statement
for the Year Ended 31st March 2023**

Registered Charity Number: 1069562

**Small Business Accountancy Company Limited
52 Clare Street
Bridgewater
Somerset
TA6 3EN**

Page	
1	Reference and administrative information
2-3	Report of the trustees
4	Statement of trustees' responsibilities
5	Independent examiner's report
6	Income and expenditure account
7	Statement of financial activities
8	Balance sheet
9-12	Notes to the financial statements

NAME: Pawlett Sports and Playing Field Association 1997.

REGISTERED CHARITY NUMBER: 1069252
Entered in the Central Register of Charities on 14 May 1998.

LEGAL FORM: Unincorporated charitable association.

ADDRESSES: Pawlett Pavilion
Gaults Road
Pawlett
Bridgewater
Somerset
TA6 4SB

BANKERS: Barclays Bank plc
46 North Street
Tunton
Somerset
TA1 1LZ

OFFICERS: Chairman: J Thorne
Treasurer: Mrs T Heap
Secretary: Mrs S Hurst

TRUSTEES: N Burt
B Webb
T Wisall

PRESIDENT: M Wisall

INDEPENDENT EXAMINER: G H Hutton
Small Business Accountancy Company
22 Clare Street
Bridgewater
Somerset
TA6 3EN

OBJECTS: Improving the conditions of life for the said inhabitants
and leisure-time occupation, with the object of
in the interests of social welfare facilities for the recreation
inhabitants of the parish of Pawlett and the neighbourhood
The objects of the Association shall be to provide for the

The Trustees are pleased to present their report and financial statement for the year ended 31st March 2023. The financial statements comply with current statutory requirements the Constitution and the Statement of Recommended Practice (2002) - Accounting and Reporting Charities.

LEGAL STATUS

Reference and administrative information set out on page 1 forms part of this report.

MANAGEMENT COMMITTEE

The Trustees' Management Committee and other key personnel of the Association during the year were as follows:

Chairman (Trustee)	L Thorne
Secretary	Mrs S Hurst
Treasurer (non Trustee)	Mrs T Heath
Other Trustees:	
	N Butt
	B Webb
	T Wiswell

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Pawlett Sports and Playing Field Association 1997 is registered with the Charity Commission, number 1069262 and is governed by its constitution which was set up in 1997.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The Annual General Meeting shall elect such Honorary Officers of the Club (including a Treasurer and Secretary) as it may from time to time determine and such Honorary Officers shall be ex-officio members of the Committee and any of the Sub Committee appointed by the Committee.

TRUSTEE INDUCTION AND TRAINING

Most Trustees are already familiar with the practical work of the Charity. New Trustees are briefed on their legal obligations under charity law, and the Constitution and the decision making process, the business plan and recent financial performance of the Charity.

ORGANISATION

The Association is managed by an Executive Committee of members who were elected at the Annual General Meeting. All Members of the Committee shall retire annually but shall be eligible to be appointed or co-opted to be appointed or co-opted again. The Committee shall have the power to appoint such Sub-Committees as it may from time to time decide any may determine their powers and terms of reference. The Committee has the power to appoint staff in order to delegate the day to day running of the Charity.

RELATED PARTIES

There were no Related Party transactions during the year.

RISK MANAGEMENT

The Trustees examine the major risks that the association faces each financial year when preparing and updating the strategic plan. The Association has developed systems to monitor and control these risks to mitigate any impact that they may have on the Association in the future. The Trustees do not believe the Association is subject to any substantial risk beyond the liabilities disclosed in the Financial Statements. Insurance policies are in place to protect the Association.

ACHIEVEMENTS AND PERFORMANCE

The charity has improved its running during the year. The charity's objectives have been achieved by its activities over the past year. Pawlett Sports and Playing Field Association 1997 is a valued part of the local community.

FINANCIAL REVIEW

The Accounts represent the twentieth full year of the Pavilion operation.

INVESTMENT POLICY

All monies raised by the Association are to be applied to further the objects of the Association and for no other purpose. The Honorary Treasurer keeps proper accounts of the finance of the Association.


RESERVES AND INVESTMENT POLICIES

The Balance Sheet shows the fund available to the Association, Unrestricted funds amounting to £111. The committee has determined that the appropriate level of free reserves which are not invested in fixed assets should be to maintain sufficient cash flow for known commitments. The Association needs reserves to meet its future commitments known and unknown. The investment policy has been to choose the best deposit account available from the Association's existing bankers, and the policy is also, to continue building up reserves by means of annual operating surpluses.

PLANS FOR FUTURE PERIODS

The charity plans to continue its activities in future years.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne


.....
B Webb

dated: 22/11/23.

The Charities Act 1993 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Trustees should follow best practice and

- * select suitable accounting policies and apply them consistently;
- * make judgments and estimates that are reasonable and prudent;
- * follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as Trustees to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne

dated: 29/11/23

TAG 3EN
Somerset
Bridgwater
22 Clare Street
Small Business Accountancy Company
G H Hutton

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
have not been met; or

* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

(1) which give me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act and,

in connection with my examination, no matter has come to my attention:

Independent Examiner's Statement

consequently I do not express an audit opinion on the view given by the financial statements. The procedures undertaken do not provide all the evidence that would be required in an audit, and disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such financial statement presented with those records. It also includes consideration of any unusual items or An examination included a review of the accounting records kept by the Charity and a comparison of the My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

Basis of Independent Examiner's Report

* to state whether particular matters have come to my attention.

* (under section 43(&) (d) of the 1993 Act); and to follow the procedures laid down in the General Directions given by the Charity Commissioners

* examine the accounts (under section 43(3) (a) of the 1993 Act);

it is my responsibility to:

independent examination is needed.

consider that an audit is not required for the year (under section 43(2) of the Charities Act) and that an The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees

Respective Responsibilities of Trustees and Examiner

pages 6 to 12.

I report on the Financial Statements of the Charity for the year ended 31st March 2023, which are set out on

for the year ended 31st March 2023

Independent Examiner's Report to the Trustees of Pawlett Sports and Playing Field Association 1997

Pawlett Sports and Playing Field Association 1997

Member, Information
 Income & Expenditure Account
 for the Year Ended 31st March 2023

	2023	2022
	£	£
Net Income/(Deficit) for the year	4,470	2,860
Depreciation	7,340	7,340
Bank Charges	3,008	1,276
Sports Channels	3,474	2,301
Entertainment	198	1,125
Travel expenses	7,138	321
Printing, posting and stationery	0	202
Legal and professional fees	1,032	922
Accountancy	240	1,230
Telephone	1,013	1,350
Cleaning & Waste Disposal	4,481	1,222
Repairs and renewals	22,229	14,403
Heat and light	7,132	2,092
Insurance & Licences	3,412	3,217
Rates	827	-264
Wages	22,473	16,294
Less:		
Bank interest received	0	3
Lottery	1,026	1,082
Grants	7,326	10,667
Donations, Fundraising & Room Hire	2,580	2,899
Subscriptions	1,740	5,412
Less: Rentals and licences	3,364	2,469
Fruit machine and pool table takings	3,726	2,288
Closing Stock	(3,229)	(3,294)
Purchases	46,991	52,317
Less: Opening Stock	3,294	1,830
Bar Sales	122,768	62,932
	<u>88,206</u>	<u>28,967</u>
	0	3
	<u>88,206</u>	<u>28,964</u>
	1,026	1,082
	7,326	10,667
	2,580	2,899
	1,740	5,412
	3,364	2,469
	3,726	2,288
	22,712	39,029
	<u>47,026</u>	<u>23,823</u>
	(3,229)	(3,294)
	46,991	52,317
	3,294	1,830
	<u>122,768</u>	<u>62,932</u>
	£	£
	2023	2022

The notes on pages 9 to 15 form part of these financial statements.

		for the Year Ended 31st March 2023		
		Total Funds 2023	Unrestricted Funds	Restricted Funds
		£	£	£
INCOMING RESOURCES				
	Incoming resources from generated funds:			
	Voluntary income:			
	Donations and grants	10,067	0	0
	Activities for generating funds:			
	Bar sales	65,935	155,768	155,768
	Fruit machines and pool table takings	5,288	3,756	3,756
	Investment income	3	0	0
	Incoming resources from charitable activities			
	Other	9,399	15,432	15,432
	Total Incoming Resources	82,589	138,956	138,956
RESOURCES EXPENDED				
	Costs of generating funds			
	Fundraising trading; cost of goods sold and other costs	81,199	134,321	134,321
	Governance costs	1,230	0	0
	TOTAL RESOURCES EXPENDED	82,429	134,321	134,321
	NET (OUTGOING)\INCOMING RESOURCES	5,860	4,602	4,602
	NET MOVEMENTS IN FUNDS	5,860	4,602	4,602
	FUNDS BROUGHT FORWARD AT 1 APRIL 2022	182,413	188,223	262,789
	FUNDS CARRIED FORWARD AT 31 MARCH 2023	188,273	192,828	267,391

Total Funds 2023
£

Approved by the trustees on
 B Webb
 J Thorne

Approved by the Board of Trustees and signed on its behalf by

The notes on pages 9 to 15 form part of these financial statements.

	Total Funds 2023	Unrestricted Funds	Restricted Funds	Note	Total Funds 2022
TOTAL FUNDS	188,523	20,342	144,663		188,523
RESTRICTED FUNDS	144,663	-	144,663	11	144,663
Buildings Funds					
General Fund					
UNRESTRICTED FUNDS	20,342	20,342	-	11	43,610
FUNDS OF THE CHARITY:					
NET ASSETS	188,523	20,342	144,663		188,523
TOTAL ASSETS LESS CURRENT LIABILITIES	188,523	20,342	144,663		188,523
NET CURRENT ASSETS (LIABILITIES)	43,610	20,342	-		43,610
WITHIN ONE YEAR	15,192	8,523	-	9	15,192
CREDITORS AMOUNTS FALLING DUE					
TOTAL CURRENT ASSETS	22,802	28,618	-		22,802
Cash at bank and in hand					
Debtors					
Stocks and work in progress					
CURRENT ASSETS	22,802	28,618	-		22,802
TOTAL FIXED ASSETS	144,663	-	144,663		144,663
FIXED ASSETS	144,663	-	144,663	6	144,663
Tangible assets					

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with applicable accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2002), and the Charities Act 1993.

Accounting Convention

The financial statements have been prepared under the historical cost convention.

Fund Accounting

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

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Charitable trading activities

This consists of net invoiced sales of goods, excluding value added tax.

Donations and Grants

A donation or grant to the Association is recognised as an incoming resource when all of the following conditions have been met:

- (a) the Association is legally entitled to receipt;
- (b) there is reasonable assurance of receipt; and
- (c) its monetary value can be measured with sufficient reliability.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

Interest is included when receivable by the charity. All bank interest is treated as unrestricted income to the General Fund.

Memberships

Subscriptions from members cover a 12 month period

continued...

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

(continued)

Resources Expended

Resources Expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional statutory requirements of the Charity and include the audit fee and costs linked to the strategic of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £200.00. They are valued at cost or if gifted, at the value to the Charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset of its estimated useful life:

Clubhouse and Buildings	2.2% on cost
Car Park and Equipment	2.2% on cost
Fixtures and fittings	12.00% reducing balance method

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Operation leases

Rental payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

continued...

continued...

3 INCOMING RESOURCES FROM ACTIVITIES
 TO FURTHER THE CHARITY'S OBJECTS

	Restricted Funds	Unrestricted Funds	Total Funds
Pitch Hire	—	7,356	7,356
Donations, Fundraising & Room Hire	—	5,280	5,280
Subscriptions	—	1,740	1,740
Total	—	11,376	11,376

	Restricted Funds	Unrestricted Funds	Total Funds
2023	£	£	£
2022	—	7,356	7,356
2021	—	5,280	5,280
2020	—	1,740	1,740
Total	£	£	£

2 DONATIONS AND GRANTS

	Restricted Funds	Unrestricted Funds	Total Funds
Grants	—	0	0
Total	—	0	0

	Restricted Funds	Unrestricted Funds	Total Funds
2023	£	£	£
2022	—	0	0
2021	—	0	0
2020	—	0	0
Total	£	£	£

Total Resources Expended	134'391	0	0	0	134'391	85'459
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	Direct	0	-	-	-	0
Donations	Direct	0	-	-	-	0
Other resources expended						
Bank Charges	Direct	3'008				3'008
Depreciation	Direct	7'340				7'340
Sundry expenses	Direct	7'138				7'138
Printing, post and stationery	Direct	0				0
Legal and professional	Direct	1'032				1'032
Advertising	Direct	0				0
Telephone	Direct	1'013				1'013
Cleaning & Waste Disposal	Direct	4'481				4'481
Repairs and renewals	Direct	25'259				25'259
Heat and light	Direct	7'132				7'132
Insurance & Licences	Direct	3'412				3'412
Rates and water	Direct	827				827
Costs directly allocated to activities						
Donations	Direct	0	-	-	-	0
Other resources expended						
Bank Charges	Direct	3'008				3'008
Depreciation	Direct	7'340				7'340
Sundry expenses	Direct	7'138				7'138
Printing, post and stationery	Direct	0				0
Legal and professional	Direct	1'032				1'032
Advertising	Direct	0				0
Telephone	Direct	1'013				1'013
Cleaning & Waste Disposal	Direct	4'481				4'481
Repairs and renewals	Direct	25'259				25'259
Heat and light	Direct	7'132				7'132
Insurance & Licences	Direct	3'412				3'412
Rates and water	Direct	827				827
Costs directly allocated to activities						
Sports Channels	Direct	3'474				3'474
Entertainment	Direct	198				198
Accountancy	Direct	240				240
Staff costs	Direct	25'473				25'473
Rentals and licences	Direct	3'364				3'364
Purchases	Direct	46'991				46'991
Costs directly allocated to activities						
Other						
Fruit Machines						
Other						
Governance						
TOTAL RESOURCES EXPENDED						
Basis of allocation						
Bar	£	3'474				3'474
Fruit Machines	£	198				198
Other	£	240				240
Fruit Machines	£	25'473				25'473
Other	£	3'364				3'364
Governance	£	46'991				46'991
Total Funds 2023	£	3'474				3'474
Total Funds 2022	£	1'175				1'175
Total Funds 2023	£	1'230				1'230
Total Funds 2022	£	16'294				16'294
Total Funds 2023	£	2'469				2'469
Total Funds 2022	£	23'823				23'823

Finished Goods and Goods for resale

7 STOCKS	
31.03.23	31.03.22
<u>£ 3,229</u>	<u>£ 3,294</u>

awards and from the Associations own resources.
 for part of the fixtures and fittings was funded by external
 The total expenditure of £247,643 for the building and £125,464

Clubhouse and Buildings -
 Car Park and Play Equipment -
 Environmental Trust.
 This project was wholly funded by an award from Wye Valley Waste

At 31 March 2022	130,014	20,989	1,000
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At 31 March 2023	117,632	18,991	200
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NET BOOK VALUE:

At 31 March 2023	130,011	20,981	16,211
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Charge for year	6,191	999	120
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At 1 April 2022	123,820	19,982	16,091
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DEPRECIATION:

At 31 March 2023	247,643	36,922	16,911
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At 1 April 2022	247,643	36,922	16,911
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COST:

Totals	£	£	£
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6 TANGIBLE FIXED ASSETS

There was no Trustees remuneration in either 2023 or 2022

Governance
 Charitable Activities
 follows:
 The average monthly number of employees during the year was as

31.03.23	31.03.22
----------	----------

<u>2</u>	<u>2</u>
----------	----------

Social Security costs
 Wages and salaries (excluding resources in kind)

31.03.23	31.03.22
----------	----------

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors	31.03.23	31.03.22
	£	£
	<u>0</u>	<u>0</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other Creditors	31.03.23	31.03.22
Accruals and deferred income	0	1,050
Taxation and social security costs	7,407	1,328
Trade creditors	862	7,329
	<u>8,273</u>	<u>9,707</u>
		<u>15,192</u>

10 RELATED PARTY DISCLOSURES

No transactions with Trustees other than in the normal course of operating.

11 MOVEMENTS IN FUNDS

	At 01.04.22	(Inc. Gains) Resources	Outgoing Resources	At 31.03.23
	£	£	£	£
General Funds	43,610	138,926	134,321	48,212
Total Unrestricted Funds	43,610	138,926	134,321	48,212
Clubhouse, Buildings etc	144,663	0	0	144,663
Total Restricted Funds	144,663	0	0	144,663
Total Funds	188,273	138,926	134,321	192,875

Unrestricted Funds:
 The General Fund represents the free funds of the Charity which are not designated for particular purposes. This includes all incoming resources from bar sales, fruit machine sales and membership fees.

Restricted Funds:
 The restricted funds represents funds allocated for the Clubhouse and Buildings and other designated projects.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Fund	31.03.23	31.03.22
	£	£	£	£	£
Creditors	(8,223)			(8,223)	(12,192)
Cash at Bank and in hand	22,389			22,389	22,211
Debtors	0			0	0
Stocks	3,229			3,229	3,294
Tangible Fixed Assets	144,663			144,663	144,663
Total	192,008	-	0	192,008	188,223

13 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous periods by its Trustees.

PAWLETT PAVILION

SUMMARY OF SUNDRY ITEMS

ACCOUNTS YEAR ENDED 31 MARCH 2023

	£
Red Pickle	10.00
Marquee	1916.00
John Martin magician	300.00
Band	322.00
Tomdola	124.00
Prizes fancy dress	20.00
tomdola prizes	122.00
band	420.00
rig hire	20.00
band	120.00
glass collector	22.00
medals	22.00
bouncy castle	310.00
gas	26.00
bar p	182.00
sticker rubber	20.00
silent disco	128.00
k sugg	120.00
fireworks	882.00
John Martin magician	300.00
chairs banco	240.00
chairs banco	840.00
action pussycat	20.00
carl henderson entertainment	200.00
	<u>7138</u>

PAWLETT SPORTS AND PLAYING FIELD ASSOCIATION 1997

England & Wales - Charity number 1069562

Accounts

Small Business Accountancy Company Limited
52 Clare Street
Bridgwater
Somerset
TA6 3EN

Accounts and administrators information	2
Pawlett Sports and Playing Field Association 1997	
Annual Report and	
Unaudited Financial Statement	
for the Year Ended 31st March 2022	
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Independent accountant's report	4
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Statement of financial activities	7
Balance sheet	8
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Small Business Accountancy Company Limited
52 Clare Street
Bridgwater
Somerset
TA6 3EN

Pawlett Sports and Playing Field Association 1997
Contents of the Financial Statements
for the Year Ended 31st March 2022

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Pawlett Sports and Playing Field Association 1997
Reference and Administrative Information
for the year ended 31st March 2022

NAME: Pawlett Sports and Playing Field Association 1997.

REGISTERED CHARITY NUMBER: 1069562
Entered in the Central Register of Charities on 14 May 1998.

LEGAL FORM: Unincorporated charitable association.

ADDRESSES: Pawlett Pavilion
Gaunts Road
Pawlett
Bridgwater
Somerset
TA6 4SB

BANKERS: Barclays Bank plc
46 North Street
Taunton
Somerset
TA1 1LZ

OFFICERS: Chairman: J Thorne
Treasurer: Mrs T Heap
Secretary: Mrs S Hurst

TRUSTEES: N Burt
B Webb
T Wiseall

PRESIDENT: M Wiseall

INDEPENDENT EXAMINER: D I Robson
Small Business Accountancy Company
52 Clare Street
Bridgwater
Somerset
TA6 3EN

OBJECTS: The objects of the Association shall be to provide for the inhabitants of the parish of Pawlett and the neighbourhood in the interests of social welfare facilities for the recreation and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.

**Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the year ended 31st March 2022**

The Trustees are pleased to present their report and financial statement for the year ended 31st March 2022. The financial statements comply with current statutory requirements the Constitution and the Statement of Recommended Practise (2005) - Accounting and Reporting Charities.

LEGAL STATUS

Reference and administrative information set out on page 1 forms part of this report.

MANGEMENT COMMITTEE

The Trustees, Management Committee and other key personnel of the Association during the year were as follows:

Chairman (Trustee)	J Thorne
Secretary	Mrs S Hurst
Treasurer (non Trustee)	Mrs T Heap
Other Trustees:	N Burt
	B Webb
	T Wiseall

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Pawlett Sports and Playing Field Association 1997 is registered with the Charity Commission, number 1069562 and is governed by its constitution which was set up in 1997.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The Annual General Meeting shall elect such Honorary Officers of the Club (including a Treasurer and Secretary) as it may from time to time determine and such Honorary Officers shall be ex-officio members of the Committee and any of the Sub Committee appointed by the Committee.

TRUSTEE INDUCTION AND TRAINING

Most Trustees are already familiar with the practical work of the Charity. New Trustees are briefed on their legal obligations under charity law, and the Constitution and the decision making process, the business plan and recent financial performance of the Charity.

ORGANISATION

The Association is managed by an Executive Committee of members who were elected at the Annual General Meeting. All Members of the Committee shall retire annually but shall be eligible to be appointed or co-opted to be appointed or co-opted again. The Committee shall have the power to appoint such Sub-Committees as it may from time to time decide any may determine their powers and terms of reference. The Committee has the power to appoint staff in order to delegate the day to day running of the Charity.

RELATED PARTIES

There were no Related Party transactions during the year.

Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the year ended 31st March 2022

RISK MANAGEMENT

The Trustees examine the major risks that the association faces each financial year when preparing and updating the strategic plan. The Association has developed systems to monitor and control these risks to mitigate any impact that they may have on the Association in the future.

The Trustees do not believe the Association is subject to any substantial risk beyond the liabilities disclosed in the Financial Statements. Insurance policies are in place to protect the Association.

ACHIEVEMENTS AND PERFORMANCE

The charity's objectives have been achieved by its activities over the past year.

Pawlett Sports and Playing Field Association 1997 is a valued part of the local community.

The charity has improved its running during the year.

FINANCIAL REVIEW

The Accounts represent the twentieth full year of the Pavilion operation. The Trustees are pleased to report that the charity has continued to operate successfully.

INVESTMENT POLICY

All monies raised by the Association are to be applied to further the objects of the Association and for no other purpose.

The Honorary Treasurer keeps proper accounts of the finance of the Association.

RESERVES AND INVESTMENT POLICIES

The Balance Sheet shows the fund available to the Association, Unrestricted funds amounting to £NIL.

The committee has determined that the appropriate level of free reserves which are not invested in fixed assets should be to maintain sufficient cash flow for known commitments.

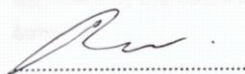
The Association needs reserves to meet its future commitments known and unknown.

The investment policy has been to choose the best deposit account available from the Association's existing bankers, and the policy is also, to continue building up reserves by means of annual operating surpluses.

PLANS FOR FUTURE PERIODS

The charity plans to continue its activities in future years.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:



J Thorne



B Webb

dated: 16th January 2023.

Pawlett Sports and Playing Field Association 1997
Statement of Trustee's Responsibilities
for the year ended 31st March 2022

The Charities Act 1993 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Trustees should follow best practice and

- * select suitable accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as Trustees to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Compliance

In connection with the preparation of the financial statements for the year ended 31st March 2022, the Trustees confirm that they have taken all reasonable steps to ensure that the financial statements comply with the requirements of the Charities Act 1993 and the Charities (Accounts and Reporting) Regulations 2008. The Trustees also confirm that they have taken all reasonable steps to ensure that the financial statements are prepared in accordance with the Charities SORP and that they have taken all reasonable steps to ensure that the financial statements are prepared in accordance with the Charities Act 1993 and the Charities (Accounts and Reporting) Regulations 2008.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:



J Thorne

dated:

Pawlett Sports and Playing Field Association 1997

**Independent Examiner's Report to the Trustees of Pawlett Sports and Playing Field Association 1997
for the year ended 31st March 2022**

I report on the Financial Statements of the Charity for the year ended 31st March 2022, which are set out on pages 6 to 15.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial Statements. The Charity's Trustees consider that an audit is not required for the year (under Section 43(2) of the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts (under section 43(3) (a) of the 1993 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(&) (b) of the 1993 Act); and
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of the accounting records kept by the Charity and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

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

- (1) which give me reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with section 41 of the 1993 Act and,
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D I Robson
Small Business Accountancy Company
52 Clare Street
Bridgwater
Somerset
TA6 3EN

Pawlett Sports and Playing Field Association 1997
 Member' Information
 Income & Expenditure Account
 for the Year Ended 31st March 2022

	<u>2022</u>	<u>2021</u>
	£	£
Bar Sales	62,932	9,846
Less: Opening Stock	1,830	2,702
Purchases	25,317	3,044
Closing Stock	<u>(3,294)</u>	<u>(1,830)</u>
	23,853	3,916
	39,079	5,930
Fruit machine and pool table takings	2,288	0
Less: Rentals and licences	2,469	509
	<u>-181</u>	<u>-509</u>
Subscriptions	2,415	100
Donations, Fundraising & Room Hire	5,899	0
Grants	10,667	19,669
Lottery	1,085	903
	58,964	26,093
Bank interest received	<u>3</u>	<u>12</u>
	58,967	26,105
Less:		
Wages	16,294	3,799
Rates	-264	393
Insurance & Licences	3,217	2,920
Heat and light	5,092	2,759
Repairs and renewals	14,403	4,570
Cleaning & Waste Disposal	1,255	1,781
Telephone	1,320	848
Advertising	0	0
Donations	0	0
Accountancy	1,230	860
Legal and professional fees	975	0
Printing, posting and stationery	205	0
Sundry expenses	351	35
Entertainment	1,172	0
Sports Channels	2,301	1,330
Bank Charges	1,216	336
Depreciation	<u>7,340</u>	<u>7,380</u>
	56,107	27,011
Net Income/(Deficit) for the year	<u>2,860</u>	<u>(906)</u>

Pawlett Sports and Playing Field Association 1997
Statement of Financial Activities
for the Year Ended 31st March 2022

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	–	10,667	10,667	19,669
Activities for generating funds:					
Bar Sales		–	62,932	62,932	9,846
Fruit machines and pool table takings		–	2,288	2,288	0
Investment income		–	3	3	12
Incoming resources from charitable activities					
Other	3	–	9,399	9,399	1,003
Total Incoming Resources		–	85,289	85,289	30,530
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading; cost of goods sold and other costs	4	–	81,199	81,199	30,576
Governance costs	4	–	1,230	1,230	860
TOTAL RESOURCES EXPENDED		–	82,429	82,429	31,436
NET (OUTGOING)/INCOMING RESOURCES		–	2,860	2,860	(906)
NET MOVEMENTS IN FUNDS		–	2,860	2,860	(906)
FUNDS BROUGHT FORWARD AT 1 APRIL 2021		267,789	(82,376)	185,413	186,319
FUNDS CARRIED FORWARD AT 31 MARCH 2022		267,789	(79,516)	188,273	185,413

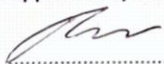
The notes on pages 9 to 15 form part of these financial statements.

Pawlett Sports and Playing Field Association 1997
Balance Sheet at 31 March 2022

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
FIXED ASSETS					
Tangible assets	6	144,663	–	144,663	152,003
TOTAL FIXED ASSETS		144,663	–	144,663	152,003
CURRENT ASSETS					
Stocks and work in progress	7	–	3,294	3,294	1,830
Debtors	8	–	0	0	0
Cash at bank and in hand		–	52,511	52,511	35,283
TOTAL CURRENT ASSETS		–	55,805	55,805	37,113
CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR					
	9	–	12,195	12,195	3,703
NET CURRENT ASSETS (LIABILITIES)		–	43,610	43,610	33,410
TOTAL ASSETS LESS CURRENT LIABILITIES					
NET ASSETS		144,663	43,610	188,273	185,413
FUNDS OF THE CHARITY:					
UNRESTRICTED FUNDS					
General Fund	11	–	43,610	43,610	33,410
RESTRICTED FUNDS					
Buildings Funds	11	144,663	–	144,663	152,003
TOTAL FUNDS		144,663	43,610	188,273	185,413

The notes on pages 9 to 15 form part of these financial statements.

Approved by the Board of Trustees and signed on its behalf by


.....

J Thorne


.....

B Webb

Approved by the trustees on

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2022

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with applicable accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 1993.

Accounting Convention

The financial statements have been prepared under the historical cost convention.

Fund Accounting

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

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administrating such funds are charges against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Charitable trading activities

This consists of net invoiced sales of good, excluding value added tax.

Donations and Grants

A donation or grant to the Association is recognised as an incoming resource when all of the following conditions have been met:

- (a) the Association is legally entitled to receipt;
- (b) there is reasonable assurance of receipt; and
- (c) its monetary value can be measured with sufficient reliability.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

Interest is included when receivable by the charity.

All bank interest is treated as unrestricted income to the General Fund.

Membership

Subscriptions from members cover a 12 month period

continued...

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2022

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES
(continued)

Resources Expended

Resources Expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional statutory requirements of the Charity and include the audit fee and costs linked to the strategic of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500.00. They are valued at cost, or if gifted, at the value to the Charity on receipt.

Depreciation is provided at the flowing annual rates in order to write off each asset of its estimated useful life:

Clubhouse and Buildings	2.5% on cost
Car Park and Equipment	2.5% on cost
Fixtures and fittings	15.00% reducing balance method

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Operation leases

Rental payable under operating leases are charges to the Statement of Financial Activities as incurred over the term of the lease.

Pawlett Sports and Playing Field Association 1997
 Notes to the Financial Statements
 for the Year Ended 31 March 2022

Particulars	Type of Receipt	2022	2022			2021	
			Restricted Funds	Unrestricted Funds	Total Funds	2021	Total Funds
		£	£	£	£	£	
2 DONATIONS AND GRANTS							
Charitable Income	Direct	24,867				24,867	
Free School Lunches	Direct	-	2,468	-	2,468	2,468	
Grants	Direct	14,284	-	10,667	10,667	19,669	
Donations	Direct	-	-	-	1,308	1,308	
Voluntary Income	Direct	-	-	3,777	3,777	3,777	
Income from Events	Direct	-	-	1,301	2,201	2,201	
				<u>10,667</u>	<u>10,667</u>	<u>19,669</u>	
3 INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS							
Income from Activities	Direct	(244)	-	-	-	(244)	
Income from Fundraising	Direct	3,317	-	-	-	3,317	
Income from Events	Direct	5,052	-	-	-	5,052	
Income from Fundraising	Direct	14,428	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds	
Donations & Match Sponsorship	Direct	1,233					
Voluntary Income	Direct	1,770					
Advertising	Direct	0	£	£	£	£	
Lease and professional fees	Direct	979				979	
Subscriptions and membership	Direct	226	-	2,415	2,415	226	
Donations, Fundraising & Room Hire	Direct	353	-	1,825	1,825	353	
Pitch Hire	Direct	7,700	-	5,159	5,159	7,700	
Event Charges	Direct	1,715	-	-	-	1,715	
Other resources provided	Direct	0				0	
Depreciation	Direct	0	-	-	-	0	
				<u>9,399</u>	<u>9,399</u>	<u>1,003</u>	
Total Resources Generated		<u>19,257</u>	<u>2,468</u>	<u>1,471</u>	<u>1,397</u>	<u>32,093</u>	

continued...

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2022

4 TOTAL RESOURCES EXPENDED	Basis of allocation	Bar	Fruit Machines	Other	Governance	Total Funds 2022	Total Funds 2021
		£	£	£	£	£	£
Costs directly allocated to activities							
Purchases	Direct	23,853	–	–	–	23,853	3,916
Rentals and licences	Direct	–	2,469	–	–	2,469	509
Staff costs	Direct	16,294	–	–	–	16,294	3,799
Accountancy	Direct	–	–	–	1,230	1,230	860
Entertainment	Direct	–	–	1,172	–	1,172	0
Sports Channels	Direct	–	–	2,301	–	2,301	1,330
Support costs allocated to activities							
Rates and water	Direct	(264)	–	–	–	-264	393
Insurance & Licences	Direct	3,217	–	–	–	3,217	2,920
Heat and light	Direct	5,092	–	–	–	5,092	2,759
Repairs and renewals	Direct	14,403	–	–	–	14,403	4,570
Cleaning & Waste Disposal	Direct	1,255	–	–	–	1,255	1,781
Telephone	Direct	1,320	–	–	–	1,320	848
Advertising	Direct	0	–	–	–	0	0
Legal and professional	Direct	975	–	–	–	975	0
Printing, post and stationery	Direct	205	–	–	–	205	0
Sundry expenses	Direct	351	–	–	–	351	35
Depreciation	Direct	7,340	–	–	–	7,340	7,380
Bank Charges	Direct	1,216	–	–	–	1,216	336
Other resources expended							
Donations	Direct	0	–	–	–	0	600
		217,825	19,965	15,911	1,230	192,251	192,251
		(142,568)	(17,496)	(18,138)	–	(178,202)	(7,240)
		75,257	2,469	3,473	1,230	82,429	32,036
Total Resources Expended							
		150,311	30,465	1,500	–	182,276	174,991

Car Park and Play Equipment

This property was wholly funded by an award from Western Leisure Limited capital grant.

Clubhouse and Buildings

The total expenditure of £247,163 for the building and £21,811 for part of the furniture and fittings was funded by a grant from the Lottery. The other expenditure is covered by the Association's funds.

IT Systems

£1,375 2022 £6,038 2021

Financial and Statistical Services Provided

£1,000 2022 £1,000 2021

continued...

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2022

5 STAFF COSTS	31.03.22	31.03.21
Wages and salaries (excluding resources in kind)	16,294	3,799
Social Security costs	0	0
	16,294	3,799

EMPLOYMENT DURING THE YEAR	31.03.22	31.03.21
The average monthly number of employees during the year was as follows:		
Charitable Activities	5	2
Governance	0	0
	5	2

There was no Trustees remuneration in either 2022 or 2021

6 TANGIBLE FIXED ASSETS

	Clubhouse and Buildings	Car Park and Equipment	Fixtures and Fittings	Totals
	£	£	£	£
COST:				
At 1 April 2021	247,643	39,972	16,911	304,526
At 31 March 2022	247,643	39,972	16,911	304,526
DEPRECIATION:				
At 1 April 2021	117,629	18,983	15,911	152,523
Charge for year	6,191	999	150	7,340
At 31 March 2022	123,820	19,982	16,061	159,863
NET BOOK VALUE:				
At 31 March 2022	123,823	19,990	850	144,663
At 31 March 2021	130,014	20,989	1,000	152,003

Car Park and Play Equipment -

This project was wholly funded by an award from Wyvern Waste Environmental Trust.

Clubhouse and Buildings -

The total expenditure of £247,643 for the building and £12,464 for part of the fixtures and fittings was funded by external awards and from the Associations own resources.

7 STOCKS	31.03.22	31.03.21
Finished goods and goods for resale	£ 3,294	£ 1,830
	3,294	1,830

Pawlett Sports and Playing Field Association 1997
 Notes to the Financial Statements
 for the Year Ended 31 March 2022

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.22	31.03.21
	£	£
Other debtors	<u>0</u>	<u>0</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.22	31.03.21
	£	£
Trade creditors	7,329	234
Taxation and social security costs	1,358	271
Accruals and deferred income	1,050	740
Other Creditors	<u>2,458</u>	<u>2,458</u>
	<u>12,195</u>	<u>3,703</u>

10 RELATED PARTY DISCLOSURES

No transactions with Trustees other than in the normal course of operating.

11 MOVEMENTS IN FUNDS

	At 01.04.21 £	Incoming Resources (Inc. Gains) £	Outgoing Resources £	Transfers £	At 31.03.22 £
Unrestricted Funds:					
General Funds	33,410	85,289	(75,089)	-	43,610
Total Unrestricted Funds	<u>33,410</u>	<u>85,289</u>	<u>(75,089)</u>	<u>-</u>	<u>43,610</u>
Restricted Funds					
Clubhouse, Buildings etc	152,003	0	(7,340)	-	144,663
Total Restricted Funds	<u>152,003</u>	<u>0</u>	<u>(7,340)</u>	<u>-</u>	<u>144,663</u>
Total Funds	<u>185,413</u>	<u>85,289</u>	<u>(82,429)</u>	<u>-</u>	<u>188,273</u>

Unrestricted Funds:

The General Fund represents the free funds of the Charity which are not designated for particular purposes, this includes all incoming resources from bar sale, fruit machine sales and membership fees.

Restricted Funds:

The restricted funds represents funds allocated for the Clubhouse and Buildings and other designated projects.

Pawlett Sports and Playing Field Association 1997
 Notes to the Financial Statements
 for the Year Ended 31 March 2022

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £	Designated Fund £	Restricted Fund £	31.03.22 £	31.03.21 £
Tangible Fixed Assets	144,663			144,663	152,023
Stocks	3,294			3,294	1,830
Debtors	0			0	0
Cash at Bank and in hand	52,511			52,511	35,283
Creditors	(12,195)			(12,195)	(3,703)
	188,273	-	0	188,273	185,433

13 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous periods by its Trustees.

Accounts

**Pawlett Sports and Playing Field Association 1997
Annual Report and
Unaudited Financial Statement
for the Year Ended 31st March 2021**

Registered Charity Number: 1069562

Small Business Accountancy Company Limited
52 Clare Street
Bridgwater
Somerset
TA6 3EN

Pawlett Sports and Playing Field Association 1997

Contents of the Financial Statements

for the Year Ended 31st March 2021

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Report of the trustees	2-3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Income and expenditure account	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9-15

Pawlett Sports and Playing Field Association 1997
Reference and Administrative Information
for the year ended 31st March 2021

NAME: Pawlett Sports and Playing Field Association 1997.

REGISTERED CHARITY NUMBER: 1069562
Entered in the Central Register of Charities on 14 May 1998.

LEGAL FORM: Unincorporated charitable association.

ADDRESSES: Pawlett Pavilion
Gaunts Road
Pawlett
Bridgwater
Somerset
TA6 4SB

BANKERS: Barclays Bank plc
46 North Street
Taunton
Somerset
TA1 1LZ

TRUSTEES: Chairman: J Thorne
President: M Wiseall
Other Trustees: N Burt
B Webb
T Wiseall

OTHER OFFICERS: Treasurer: Mrs T Heap

INDEPENDENT EXAMINER: D I Robson
Small Business Accountancy Company
52 Clare Street
Bridgwater
Somerset
TA6 3EN

OBJECTS: The objects of the Association shall be to provide for the inhabitants of the parish of Pawlett and the neighbourhood in the interests of social welfare facilities for the recreation and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.

Pawlett Sports and Playing Field Association 1997

Trustees' Report

for the year ended 31st March 2021

The Trustees are pleased to present their report and financial statement for the year ended 31st March 2021. The financial statements comply with current statutory requirements the Constitution and the Statement of Recommended Practise (2005) - Accounting and Reporting Charities.

LEGAL STATUS

Reference and administrative information set out on page 1 forms part of this report.

MANAGEMENT COMMITTEE

The Trustees, Management Committee and other key personnel of the Association during the year were as follows:

Chairman (Trustee)	J Thorne
President	M Wiseall
Treasurer (non Trustee)	Mrs T Heap
Other Trustees:	N Burt
	B Webb
	T Wiseall

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Pawlett Sports and Playing Field Association 1997 is registered with the Charity Commission, number 1069562 and is governed by its constitution which was set up in 1997.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The Annual General Meeting shall elect such Honorary Officers of the Club (including a Treasurer and Secretary) as it may from time to time determine and such Honorary Officers shall be ex-officio members of the Committee and any of the Sub Committee appointed by the Committee.

TRUSTEE INDUCTION AND TRAINING

Most Trustees are already familiar with the practical work of the Charity.

New Trustees are briefed on their legal obligations under charity law, and the Constitution and the decision making process, the business plan and recent financial performance of the Charity.

ORGANISATION

The Association is managed by an Executive Committee of members who were elected at the Annual General Meeting. All Members of the Committee shall retire annually but shall be eligible to be appointed or co-opted to be appointed or co-opted again.

The Committee shall have the power to appoint such Sub-Committees as it may from time to time decide any may determine their powers and terms of reference.

The Committee has the power to appoint staff in order to delegate the day to day running of the Charity.

RELATED PARTIES

There were no Related Party transactions during the year.

**Pawlett Sports and Playing Field Association 1997
Trustees' Report
for the year ended 31st March 2021**

RISK MANAGEMENT

The Trustees examine the major risks that the association faces each financial year when preparing and updating the strategic plan. The Association has developed systems to monitor and control these risks to mitigate any impact that they may have on the Association in the future.

The Trustees do not believe the Association is subject to any substantial risk beyond the liabilities disclosed in the Financial Statements. Insurance policies are in place to protect the Association.

ACHIEVEMENTS AND PERFORMANCE

The charity's objectives have been achieved by its activities over the past year.
Pawlett Sports and Playing Field Association 1997 is a valued part of the local community.
The charity has improved its running during the year.

FINANCIAL REVIEW

The Accounts represent the nineteenth full year of the Pavilion operation.

INVESTMENT POLICY

All monies raised by the Association are to be applied to further the objects of the Association and for no other purpose.

The Honorary Treasurer keeps proper accounts of the finance of the Association.

RESERVES AND INVESTMENT POLICIES

The Balance Sheet shows the fund available to the Association, Unrestricted funds amounting to £NIL.
The committee has determined that the appropriate level of free reserves which are not invested in fixed assets should be to maintain sufficient cash flow for known commitments.


The Association needs reserves to meet its future commitments known and unknown.

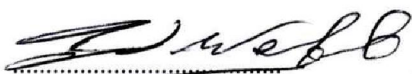
The investment policy has been to choose the best deposit account available from the Association's existing bankers, and the policy is also, to continue building up reserves by means of annual operating surpluses.

PLANS FOR FUTURE PERIODS

The charity plans to continue its activities in future years.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne


.....
N Burt B. Webb

dated: 2 - 2 - 2022

Pawlett Sports and Playing Field Association 1997

Statement of Trustee's Responsibilities

for the year ended 31st March 2021

The Charities Act 1993 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Trustees should follow best practice and

- * select suitable accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as Trustees to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees of Pawlett Sports and Playing Field Association 1997 and signed on its behalf by:


.....
J Thorne

dated:

2-2-2022

Pawlett Sports and Playing Field Association 1997

**Independent Examiner's Report to the Trustees of Pawlett Sports and Playing Field Association 1997
for the year ended 31st March 2021**

I report on the Financial Statements of the Charity for the year ended 31st March 2021, which are set out on pages 6 to 15.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial Statements. The Charity's Trustees consider that an audit is not required for the year (under Section 43(2) of the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts (under section 43(3) (a) of the 1993 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(&) (b) of the 1993 Act); and
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination included a review of the accounting records kept by the Charity and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement

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

- (1) which give me reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with section 41 of the 1993 Act and,
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D I Robson
Small Business Accountancy Company
52 Clare Street
Bridgwater
Somerset
TA6 3EN

Pawlett Sports and Playing Field Association 1997

Member' Information

Income & Expenditure Account

for the Year Ended 31st March 2021

	<u>2021</u>	<u>2020</u>
	£	£
Bar Sales	9,846	104,606
Less: Opening Stock	2,702	3,992
Purchases	3,044	38,397
Closing Stock	<u>(1,830)</u>	<u>(2,702)</u>
	<u>3,916</u>	<u>39,687</u>
	5,930	64,919
Fruit machine and pool table takings	0	6,470
Less: Rentals and licences	509	4,882
	<u>-509</u>	<u>1,588</u>
Subscriptions	100	1,420
Donations, Fundraising & Room Hire	0	1,841
Grants	19,669	0
Pitch Hire	903	4,626
	<u>26,093</u>	<u>74,394</u>
Bank interest received	<u>12</u>	<u>34</u>
	26,105	74,428
Less:		
Wages	3,799	31,723
Rates	393	697
Insurance & Licences	2,920	3,156
Heat and light	2,759	6,144
Repairs and renewals	4,570	8,894
Cleaning & Waste Disposal	1,781	3,109
Telephone	848	994
Advertising	0	17
Donations	0	600
Accountancy	860	1,370
Legal and professional fees	0	750
Printing, posting and stationery	0	322
Sundry expenses	35	998
Entertainment	0	2,483
Sports Channels	1,330	2,602
Bank Charges	336	1,581
Depreciation	<u>7,380</u>	<u>7,400</u>
	<u>27,011</u>	<u>72,840</u>
Net (Deficit)/Income for the year	<u>(906)</u>	<u>1,588</u>

Pawlett Sports and Playing Field Association 1997
Statement of Financial Activities
for the Year Ended 31st March 2021

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	–	19,669	19,669	0
Activities for generating funds:					
Bar Sales		–	9,846	9,846	104,606
Fruit machines and pool table takings		–			6,470
Investment income		–	12	12	34
Incoming resources from charitable activities					
Other	3	–	1,003	1,003	7,887
Total Incoming Resources		–	30,530	30,530	118,997
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading; cost of goods sold and other costs	4	–	30,576	30,576	116,039
Governance costs	4	–	860	860	1,370
TOTAL RESOURCES EXPENDED		–	31,436	31,436	117,409
NET (OUTGOING)/INCOMING RESOURCES		–	(906)	(906)	1,588
NET MOVEMENTS IN FUNDS		–	(906)	(906)	1,588
FUNDS BROUGHT FORWARD AT 1 APRIL 2020		267,789	(81,470)	186,319	184,731
FUNDS CARRIED FORWARD AT 31 MARCH 2021		267,789	(82,376)	185,413	186,319

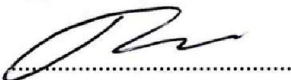
The notes on pages 9 to 15 form part of these financial statements.

Pawlett Sports and Playing Field Association 1997
Balance Sheet at 31 March 2021

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
FIXED ASSETS					
Tangible assets	6	152,003	–	152,003	159,383
TOTAL FIXED ASSETS		152,003	–	152,003	159,383
CURRENT ASSETS					
Stocks and work in progress	7	–	1,830	1,830	2,702
Debtors	8	–	0	0	0
Cash at bank and in hand		–	35,283	35,283	32,088
TOTAL CURRENT ASSETS		–	37,113	37,113	34,790
CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR					
	9	–	3,703	3,703	7,854
NET CURRENT ASSETS (LIABILITIES)		–	33,410	33,410	26,936
TOTAL ASSETS LESS CURRENT LIABILITIES					
NET ASSETS		152,003	33,410	185,413	186,319
FUNDS OF THE CHARITY:					
UNRESTRICTED FUNDS					
General Fund	11	–	33,410	33,410	26,936
RESTRICTED FUNDS					
Buildings Funds	11	152,003	–	152,003	159,383
TOTAL FUNDS		152,003	33,410	185,413	186,319

The notes on pages 9 to 15 form part of these financial statements.

Approved by the Board of Trustees and signed on its behalf by



J Thorne



B. Webb

Approved by the trustees on

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with applicable accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 1993.

Accounting Convention

The financial statements have been prepared under the historical cost convention.

Fund Accounting

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

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charges against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Charitable trading activities

This consists of net invoiced sales of good, excluding value added tax.

Donations and Grants

A donation or grant to the Association is recognised as an incoming resource when all of the following conditions have been met:

- (a) the Association is legally entitled to receipt;
- (b) there is reasonable assurance of receipt; and
- (c) its monetary value can be measured with sufficient reliability.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

Interest is included when receivable by the charity.

All bank interest is treated as unrestricted income to the General Fund.

Membership

Subscriptions from members cover a 12 month period

continued...

1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

(continued)

Resources Expended

Resources Expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional statutory requirements of the Charity and include the audit fee and costs linked to the strategic of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500.00. They are valued at cost, or if gifted, at the value to the Charity on receipt.

Depreciation is provided at the flowing annual rates in order to write off each asset of its estimated useful life:

Clubhouse and Buildings	2.5% on cost
Car Park and Equipment	2.5% on cost
Fixtures and fittings	15.00% reducing balance method

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Operation leases

Rental payable under operating leases are charges to the Statement of Financial Activities as incurred over the term of the lease.

continued...

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2021

2 DONATIONS AND GRANTS

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Grants	-	19669	19669	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	19669	19669	-

**3 INCOMING RESOURCES FROM ACTIVITIES
TO FURTHER THE CHARITY'S OBJECTS**

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Subscriptions	-	100	100	1,420
Donations, Fundraising & Room Hire	-	-	-	1,841
Pitch Hire	-	903	903	4,626
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,003	1,003	7,887

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Pawlett Sports and Playing Field Association 1997

Notes to the Financial Statements

for the Year Ended 31 March 2021

4 TOTAL RESOURCES EXPENDED	Basis of allocation	Bar	Fruit			Total Funds	Total Funds
			Machines	Other	Governance	2021	2020
		£	£	£	£	£	£
Costs directly allocated to activities							
Purchases	Direct	3,916	-	-	-	3,916	39,687
Rentals and licences	Direct	-	509	-	-	509	4,882
Staff costs	Direct	3,799	-	-	-	3,799	31,723
Accountancy	Direct	-	-	-	860	860	1,370
Entertainment	Direct	-	-	0	-	0	2,483
Sports Channels	Direct	-	-	1,330	-	1,330	2,602
Support costs allocated to activities							
Rates and water	Direct	393	-	-	-	393	697
Insurance & Licences	Direct	2,920	-	-	-	2,920	3,156
Heat and light	Direct	2,759	-	-	-	2,759	6,144
Repairs and renewals	Direct	4,570	-	-	-	4,570	8,894
Cleaning & Waste Disposal	Direct	1,781	-	-	-	1,781	3,109
Telephone	Direct	848	-	-	-	848	994
Advertising	Direct	0	-	-	-	0	17
Legal and professional	Direct	0	-	-	-	0	750
Printing, post and stationery	Direct	0	-	-	-	0	322
Sundry expenses	Direct	35	-	-	-	35	998
Depreciation	Direct	7,380	-	-	-	7,380	7,400
Bank Charges	Direct	336	-	-	-	336	1,581
Other resources expended							
Donations	Direct	0	-	-	-	0	600
Total Resources Expended		28,737	509	1,330	860	31,436	117,409

continued...

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2021

5 STAFF COSTS

	31.03.21	31.03.20
Wages and salaries (excluding resources in kind)	3,799	31,723
Social Security costs	<u>0</u>	<u>0</u>
	<u>3,799</u>	<u>31,723</u>

	31.03.21	31.03.20
The average monthly number of employees during the year was as follows:		
Charitable Activities	2	4
Governance	<u>0</u>	<u>0</u>
	<u>4</u>	<u>4</u>

There was no Trustees remuneration in either 2021 or 2020

6 TANGIBLE FIXED ASSETS

	Clubhouse and Buildings £	Car Park and Equipment £	Fixtures and Fittings £	Totals £
COST:				
At 1 April 2020	247,643	39,972	16,911	304,526
At 31 March 2021	<u>247,643</u>	<u>39,972</u>	<u>16,911</u>	<u>304,526</u>
DEPRECIATION:				
At 1 April 2020	111,438	17,984	15,721	145,143
Charge for year	6,191	999	190	7,380
At 31 March 2021	<u>117,629</u>	<u>18,983</u>	<u>15,911</u>	<u>152,523</u>
NET BOOK VALUE:				
At 31 March 2021	<u>130,014</u>	<u>20,989</u>	<u>1,000</u>	<u>152,003</u>
At 31 March 2020	<u>136,205</u>	<u>21,988</u>	<u>1,190</u>	<u>159,383</u>

Car Park and Play Equipment -

This project was wholly funded by an award from Wyvern Waste Environmental Trust.

Clubhouse and Buildings -

The total expenditure of £247,643 for the building and £12,464 for part of the fixtures and fittings was funded by external awards and from the Associations own resources.

7 STOCKS

	31.03.21	31.03.20
Finished goods and goods for resale	£ <u>1,830</u>	£ <u>2,702</u>

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.21	31.03.20
	£	£
Other debtors	<u>0</u>	<u>0</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.21	31.03.20
	£	£
Trade creditors	234	2,800
Taxation and social security costs	271	1,606
Accruals and deferred income	740	990
Other Creditors	<u>2,458</u>	<u>2,458</u>
	<u>3,703</u>	<u>7,854</u>

10 RELATED PARTY DISCLOSURES

No transactions with Trustees other than in the normal course of operating.

11 MOVEMENTS IN FUNDS

	At 01.04.20	Incoming Resources (Inc. Gains)	Outgoing Resources	Transfers	At 31.03.21
	£	£	£	£	£
Unrestricted Funds:					
General Funds	26,936	30,530	(24,056)	-	33,410
Total Unrestricted Funds	<u>26,936</u>	<u>30,530</u>	<u>(24,056)</u>	<u>-</u>	<u>33,410</u>
Restricted Funds					
Clubhouse, Buildings etc	159,383	0	(7,380)	-	152,003
Total Restricted Funds	<u>159,383</u>	<u>0</u>	<u>(7,380)</u>	<u>-</u>	<u>152,003</u>
Total Funds	<u>186,319</u>	<u>30,530</u>	<u>(31,436)</u>		<u>185,413</u>

Unrestricted Funds:

The General Fund represents the free funds of the Charity which are not designated for particular purposes, this includes all incoming resources from bar sale, fruit machine sales and membership fees.

Restricted Funds:

The restricted funds represents funds allocated for the Clubhouse and Buildings and other designated projects.

Pawlett Sports and Playing Field Association 1997
Notes to the Financial Statements
for the Year Ended 31 March 2021

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General	Designated	Restricted	31.03.21	31.03.20
	Fund	Fund	Fund	£	£
	£	£	£	£	£
Tangible Fixed Assets	-	-	152,003	152,003	159,383
Stocks	1,830	-	-	1,830	2,702
Debtors	0	-	-	0	0
Cash at Bank and in hand	35,283	-	-	35,283	32,088
Creditors	(3,703)	-	-	(3,703)	(7,854)
	33,410	-	152,003	185,413	186,319

13 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous periods by its Trustees.