

**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**

	Page
Reference and administrative information	1
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 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
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.

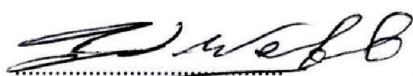
The investment policy has been to choose the best deposit account available from the Association's existing bankers, and the policy is also, to continue building up reserves by means of annual operating surpluses.

**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 Butt B. Webb

dated: 2 - 2 - 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.

**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

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>
	3,916	39,687
	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	12	34
	26,105	74,428
<b>Less:</b>		
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>
	27,011	72,840
<b>Net (Deficit)/Income for the year</b>	<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 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
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
<b>Incoming resources from charitable activities</b>					
Other	3	–	1,003	1,003	7,887
<b>Total Incoming Resources</b>		–	30,530	30,530	118,997
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading; cost of goods sold and other costs	4	–	30,576	30,576	116,039
<b>Governance costs</b>	4	–	860	860	1,370
<b>TOTAL RESOURCES EXPENDED</b>		–	31,436	31,436	117,409
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		–	(906)	(906)	1,588
<b>NET MOVEMENTS IN FUNDS</b>		–	(906)	(906)	1,588
<b>FUNDS BROUGHT FORWARD AT 1 APRIL 2020</b>		267,789	(81,470)	186,319	184,731
<b>FUNDS CARRIED FORWARD AT 31 MARCH 2021</b>		267,789	(82,376)	185,413	186,319

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

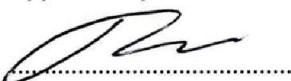
**Pawlett Sports and Playing Field Association 1997**


**Balance Sheet at 31 March 2021**

	Note	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	6	152,003	–	152,003	159,383
<b>TOTAL FIXED ASSETS</b>		<b>152,003</b>	<b>–</b>	<b>152,003</b>	<b>159,383</b>
<b>CURRENT ASSETS</b>					
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
<b>TOTAL CURRENT ASSETS</b>		<b>–</b>	<b>37,113</b>	<b>37,113</b>	<b>34,790</b>
<b>CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	<b>–</b>	<b>3,703</b>	<b>3,703</b>	<b>7,854</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<b>–</b>	<b>33,410</b>	<b>33,410</b>	<b>26,936</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES NET ASSETS</b>		<b>152,003</b>	<b>33,410</b>	<b>185,413</b>	<b>186,319</b>
<b>FUNDS OF THE CHARITY:</b>					
<b>UNRESTRICTED FUNDS</b>					
General Fund	11	–	33,410	33,410	26,936
<b>RESTRICTED FUNDS</b>					
Buildings Funds	11	152,003	–	152,003	159,383
<b>TOTAL FUNDS</b>		<b>152,003</b>	<b>33,410</b>	<b>185,413</b>	<b>186,319</b>

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...



## **2 DONATIONS AND GRANTS**

	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Grants	—	19669	19669	—
	<u>—</u>	<u>19669</u>	<u>19669</u>	<u>—</u>

## **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
	<u>—</u>	<u>1,003</u>	<u>1,003</u>	<u>7,887</u>

continued...



**4 TOTAL RESOURCES EXPENDED**

	Basis of allocation	Bar	Fruit Machines	Other	Governance	Total Funds 2021	Total Funds 2020
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
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
<b>Support costs allocated to activities</b>							
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
<b>Other resources expended</b>							
Donations	Direct	0	—	—	—	0	600
<b>Total Resources Expended</b>		<b>28,737</b>	<b>509</b>	<b>1,330</b>	<b>860</b>	<b>31,436</b>	<b>117,409</b>

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	0	0
	<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 £
<b>COST:</b>				
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>
<b>DEPRECIATION:</b>				
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>
<b>NET BOOK VALUE:</b>				
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	0	0

**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	2,458	2,458
	<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 £
<b>Unrestricted Funds:</b>					
General Funds	26,936	30,530	(24,056)	—	33,410
<b>Total Unrestricted Funds</b>	<u>26,936</u>	<u>30,530</u>	<u>(24,056)</u>	<u>—</u>	<u>33,410</u>
<b>Restricted Funds</b>					
Clubhouse, Buildings etc	159,383	0	(7,380)	—	152,003
<b>Total Restricted Funds</b>	<u>159,383</u>	<u>0</u>	<u>(7,380)</u>	<u>—</u>	<u>152,003</u>
<b>Total Funds</b>	<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.

**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)
	<b>33,410</b>	<b>–</b>	<b>152,003</b>	<b>185,413</b>	<b>186,319</b>

**13 ULTIMATE CONTROLLING PARTY**

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