

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

**Registered Charity Number: 1069262**

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



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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 Bridgwater 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 Burr B Webb T Wisall
PRESIDENT			M Wisall
INDEPENDENT EXAMINER:		G H Hutton Small Business Accountancy Company 22 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.	



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 Heap
Other Trustees:	
	N Butt
	B Webb
	T Wisell

## **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'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.

#### 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 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: 29/11/23



TAG 3EN  
Somerset  
Bridgwater  
25 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

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

(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



Net Income/(Deficit) for the year		2003	2002
Depreciation		1,340	1,340
Bank Charges		3,008	1,316
Sports Channels		3,474	5,301
Entertainment		168	1,125
Sundry expenses		1,138	321
Printing, posting and stationery		0	502
Legal and professional fees		1,032	222
Accountancy		540	1,330
Telephone		1,013	1,350
Cleaning & Waste Disposal		4,481	1,522
Repairs and renewals		55,529	14,403
Heat and light		1,132	2,095
Insurance & Licences		3,412	3,517
Rates		857	-564
Wages		55,473	16,594
Less:			
Bank interest received		0	28,967
Fruit machine and pool table takings		3,364	5,469
Less: Rentals and licences		3,756	5,588
Closing Stock		(3,559)	(3,594)
Purchases		46,991	52,317
Less: Opening Stock		3,594	1,830
Bar Sales		155,768	65,935
Total		84,036	26,107
Total		4,470	5,860

for the Year Ended 31st March 2003  
Income & Expenditure Account  
Member, Information  
Pawlett Sports and Playing Field Association 1997



The notes on pages 2 to 21 form part of these financial statements.







## 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.

### Income Resources

All income 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 income 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

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## Operation leases

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

## Stocks

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

Fixtures and fittings	12.00% reducing balance method
Car Park and Equipment	5.2% on cost
Clubhouse and Buildings	5.2% on cost

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

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

others are apportioned on an appropriate basis.  
designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly,  
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis  
of the Charity and include the audit fee and costs linked to the strategic of the Charity.  
Governance costs include those costs associated with meeting the constitutional statutory requirements  
those costs of an indirect nature necessary to support them.

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  
trading for fundraising purposes.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of  
aggregating all costs related to the category.

## Resources Expended

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

(continued)

## 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

for the Year Ended 31 March 2023







Total Resources Expended				
134'391	0	0	0	85'459

Other resources expended				
Donations	Direct	0	-	0
Bank Charges	Direct	3'008		3'008
Depreciation	Direct	2'340		2'340
Sundry expenses	Direct	2'138		2'138
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	2'132		2'132
Insurance & Licences	Direct	3'412		3'412
Rates and water	Direct	827		827
Support costs 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	3'394		3'394
Purchases	Direct	46'991		46'991
Costs directly allocated to activities				
Basis of allocation				
Bar	£			
Fruit Machines	£			
Other	£			
Governance	£			
Total Funds 2023	£			
Total Funds 2022	£			



Finished Goods and Goods for resale

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

7 STOCKS

awards and from the Association's 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 Wyvern Waste

At 31 March 2022

130,014	20,989	1,000
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<u>125,003</u>
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NET BOOK VALUE:

At 31 March 2023

130,011	20,981	16,211
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<u>167,203</u>
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Charge for year

6,191

999

120

7,390

At 1 April 2022

123,820

19,982

16,061

129,863

At 31 March 2023

247,643	36,925	16,911
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<u>304,256</u>
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COST:

At 1 April 2022

247,643

36,925

16,911

304,256

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

2

2

0

0

<u>2</u>
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<u>2</u>
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31.03.22

31.03.23

16,294
<u>0</u>
16,294

22,473
<u>0</u>
22,473

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

5 STAFF COSTS

31.03.22

31.03.23



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

**Restricted Funds:**

this includes all incoming resources from bar sale, fruit machine sales and membership fees.

The General Fund represents the free funds of the Charity which are not designated for particular purposes.

**Unrestricted Funds:**

<b>Total Funds</b>				
188,223	138,956	134,321	—	461,520
<hr/>				
<b>Total Restricted Funds</b>				
144,663	0	0	—	144,663
<hr/>				
<b>Restricted Funds</b>				
Clubhouse, Buildings etc				
144,663			—	144,663

<b>Total Unrestricted Funds</b>				
43,610	138,956	134,321	—	48,712
<hr/>				
<b>Unrestricted Funds:</b>				
General Funds				
43,610	138,956	134,321	—	48,712
<hr/>				
<b>11 MOVEMENTS IN FUNDS</b>				
No transactions with Trustees other than in the normal course of operating.				

**10 RELATED PARTY DISCLOSURES**

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Other Creditors	0	0	
Accruals and deferred income	0	1,020	
Taxation and social security costs	7,407	1,328	
Trade creditors	862	7,359	
	£	£	
31.03.23	8,273	31.03.22	
<hr/>		<hr/>	
	15,192		

<b>8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Other debtors	0	0	
	£	£	
31.03.23	0	31.03.22	
<hr/>		<hr/>	
	0		



12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Fund	31.03.23	31.03.22
	£	£	£	£	£
Creditors	(8,223)		(8,223)	(8,223)	(12,192)
Cash at Bank and in hand	22,389		22,389	22,389	22,211
Debtors	0		0	0	0
Stocks	3,229		3,229	3,229	3,294
Tangible Fixed Assets	144,663		144,663	144,663	144,663
	152,008	-	0	152,008	188,223

13 ULTIMATE CONTROLLING PARTY

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



PAWLITTT PAVILION

SUMMARY OF SUNDRY ITEMS

ACCOUNTS YEAR ENDED 31 MARCH 2023

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