



Charity Registration No. 1071273

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BATH BOULES CHARITABLE TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

PEARSON MAY

CHARTERED ACCOUNTANTS & CHARTERED TAX ADVISERS

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BATH TROWBRIDGE CHIPPENHAM

BATH BOULES CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr N L Howse
C Mead
P J Addis
W H T Sheppard

Charity number

1071273

Principal address

2 Queen Square
Bath
BA1 2HQ

Independent examiner

Pearson May
37 Great Pulteney Street
Bath
BA2 4DA

Bankers

Bath Building Society
15 Queen Square
Bath
BA1 2HN

BATH BOULES CHARITABLE TRUST

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BATH BOULES CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The event was able to return to its pre-pandemic format and the operator (Media Clash) worked hard to relaunch the event in July to a more cautious support base. The result was a modest surplus which indicated the event may have changed as a result of the lockdowns and some careful planning was required to respond to lower levels of sponsorship and increased operating costs.

Structure, governance and management

The trustees who served during the year were:

D Gledhill	(Resigned 21 November 2022)
Dr N L Howse	
A B Auge	(Resigned 21 November 2022)
C Mead	
P J Addis	(Appointed 21 November 2022)
W H T Sheppard	(Appointed 21 November 2022)

Objectives and activities

The object is to promote the annual Bath Boules event and make donations of its income to charity.

The charity is established and governed by a Trust Deed dated the 10th July 1998. The trustees are the owners of an annual summer boules event held in Bath which is organised and run for them by others. The event raises funds which the trustees distribute by grant in response to applications made for charitable support. The trustees maintain a website <https://www.bathboules.com> which includes an application form for potential donees. The trustees have wide discretion but they look to help the young, the old, those in poor health and the disadvantaged within Bath and its environs.

The trustees are aware of the requirement on them to consider public benefit and this is considered both in setting the policy for giving and also in reviewing every application for support.

Achievements and performance

We were able to continue to support a variety of local charities some of which we regard as providing key services to the Bath area and we also consider new local charities who apply to us through the website and support as far as we can those who fall within our objects.

Financial review

Expenditure exceeded income for the year by £18,841 (2021 - income exceeded expenditure by £20,861). This follows a pattern of giving which falls across the year end so that in some years the decision to give is made just before the year end but is not actioned until the following year. We were able to support 24 local charities in the year. The trust remains in a reasonable financial position. A summary of the net assets is as follows:

	2022	2021
	£	£
Tangible assets	-	-
Cash at Building Society	16,193	35,034
	<hr/>	<hr/>
	16,193	35,034
	<hr/>	<hr/>

BATH BOULES CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees have agreed policies in relation to the sums raised by the annual summer boules event.

1. A reserve of £10,000 is made in the Trust's account to ensure there will be sufficient funds to operate the event in the following year if for any reason the current contractor is unable to proceed.
2. The balance of charitable funds raised is divided over the year to permit a regular pattern of giving and also to encourage support for next year's event.

On behalf of the board of trustees

X

.....
Dr N L Howse

Trustee

Dated: X.....

BATH BOULES CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BATH BOULES CHARITABLE TRUST

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Rutter BSc(Hons) FCA CTA

Pearson May

Chartered Accountants
37 Great Pulteney Street
Bath
BA2 4DA

Dated:

BATH BOULES CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
<u>Incoming resources from generated funds</u>			
Donations	2	15,528	29,483
Investment income	3	13	7
Total incoming resources		15,541	29,490
<u>Resources expended</u>	4		
Charitable activities			
Donations to charity		33,504	7,804
Governance costs		878	825
Total resources expended		34,382	8,629
Net (expenditure)/income for the year/ Net movement in funds		(18,841)	20,861
Fund balances at 1 January 2022		35,034	14,173
Fund balances at 31 December 2022		16,193	35,034

BATH BOULES CHARITABLE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at building society		<u>16,193</u>		<u>35,034</u>	
Total assets less current liabilities			<u>16,193</u>		<u>35,034</u>
Income funds					
Unrestricted funds			<u>16,193</u>		<u>35,034</u>
			<u>16,193</u>		<u>35,034</u>

The accounts were approved by the Trustees on
Date

X
Dr N L Howse
Trustee

X
P J Addis
Trustee

BATH BOULES CHARITABLE TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention. The Statement of Financial Activities has been drawn up as a summary of the receipts and payments made during the year by the charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Website	Straight line over the 3 year term
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2 Donations receivable

	2022 £	2021 £
Donations	<u>15,528</u>	<u>29,483</u>

3 Investment income

	2022 £	2021 £
Interest receivable	<u>13</u>	<u>7</u>

4 Total resources expended

	Other costs £	Grant funding £	Total 2022 £	Total 2021 £
Charitable activities				
<u>Donations to charity</u>				
Grant funding of activities	-	33,504	33,504	7,804
Governance costs	878	-	878	825
	<u>878</u>	<u>33,504</u>	<u>34,382</u>	<u>8,629</u>

BATH BOULES CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Tangible fixed assets

	Website £
Cost	
At 1 January 2022 and at 31 December 2022	4,556
Depreciation	
At 1 January 2022 and at 31 December 2022	4,556
Net book value	
At 31 December 2022	-

BATH BOULES CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Grants payable

	2022 £	2021 £
Donations to charity	33,504	7,804
Grants to institutions relating to Donations to charity comprise:		
Genesis Trust	-	584
Dorothy House	2,500	1,000
Designability for Bath	2,576	-
Julian House	2,500	1,000
Off The Record	2,500	1,000
Bath Mind	-	1,000
Developing Heath & Independence	1,500	-
Age UK	1,500	-
Mentoring Plus	1,500	-
First Steps Bath	1,000	-
Bath City Farm	1,000	-
We Hear You	1,500	-
SARSAS	1,500	-
YMCA	2,250	-
Bath Institute for Rheumatic Diseases	-	1,000
FareShare	1,000	-
Voices for Life	500	1,000
The Big Issue Foundation	1,000	-
Jamie's Farm	1,500	-
Nova Sports and Coaching	(720)	-
RICE	2,500	-
School Kit Project	500	-
Gympanzees	-	1,000
Bath Myeloma Group	-	220
Radio Bath	1,290	-
Bluebell Care Trust	500	-
1st Impressions (Bath)	500	-
Headway (Bath)	608	-
Hope House Centre	1,000	-
Youth Connect South West	1,500	-
	33,504	7,804