



Charity Registration No. 1071273

OFFICE COPY  
Please sign, date  
and return to  
Pearson May

**BATH BOULES CHARITABLE TRUST**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**PEARSON MAY**

CHARTERED ACCOUNTANTS & CHARTERED TAX ADVISERS

Originated 1841

[www.pearsonmay.co.uk](http://www.pearsonmay.co.uk)

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  
E J Heffer

### 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

## CONTENTS

---

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 8

---

# BATH BOULES CHARITABLE TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees present their report and accounts for the year ended 31 December 2023.

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 continued to recover to its pre-pandemic levels and the operator (Media Clash) added an extra day (Thursday) to the event and worked hard to control costs and increase income. The outcome was an improvement on the previous year and showed it was proving difficult to grow the donations to previous levels.

#### Structure, governance and management

The trustees who served during the year were:

Dr N L Howse

C Mead

P J Addis

W H T Sheppard

E J Heffer

(Appointed 6 October 2023)

#### Objectives and activities

The object is to promote the annual Bath Boules event and make donations of its income to charity in accordance with its charitable objects.

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 as set out in these accounts. Many of the grants made come through applications on the website although we also regularly support some who we regard as providing key services to the Bath area.

#### Financial review

Expenditure exceeded income for the year by £10,355 (2022 - expenditure exceeded income by £18,841). 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 17 local charities in the year. The trust remains in a reasonable financial position. A summary of the net assets is as follows:

	2023	2022
	£	£
Tangible assets	-	-
Cash at Building Society	5,838	16,193
	<hr/>	<hr/>
	5,838	16,193
	<hr/>	<hr/>

# BATH BOULES CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

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 2023, 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 2023

	Notes	2023 £	2022 £
<b><u>Incoming resources from generated funds</u></b>			
Donations	2	24,820	15,528
Investment income	3	287	13
<b>Total incoming resources</b>		<b>25,107</b>	<b>15,541</b>
<b><u>Resources expended</u></b>	4		
<b>Charitable activities</b>			
Donations to charity		33,453	33,504
Governance costs		2,009	878
<b>Total resources expended</b>		<b>35,462</b>	<b>34,382</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(10,355)</b>	<b>(18,841)</b>
Fund balances at 1 January 2023		16,193	35,034
<b>Fund balances at 31 December 2023</b>		<b>5,838</b>	<b>16,193</b>

# BATH BOULES CHARITABLE TRUST

## BALANCE SHEET

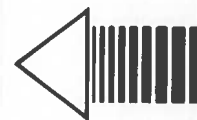
AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at building society		5,838		16,193	
<b>Total assets less current liabilities</b>			5,838		16,193
<b>Income funds</b>					
Unrestricted funds			5,838		16,193
			5,838		16,193

The accounts were approved by the Trustees on                       
Date

X  
Dr N L Howse  
Trustee

X  
C Mead  
Trustee





# BATH BOULES CHARITABLE TRUST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

### 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
---------	------------------------------------

### 2 Donations receivable

	2023 £	2022 £
Donations	<u>24,820</u>	<u>15,528</u>

### 3 Investment income

	2023 £	2022 £
Interest receivable	<u>287</u>	<u>13</u>

### 4 Total resources expended

	Other costs £	Grant funding £	Total 2023 £	Total 2022 £
<b>Charitable activities</b>				
<u>Donations to charity</u>				
Grant funding of activities	-	33,453	33,453	33,504
<b>Governance costs</b>	2,009	-	2,009	878
	<u>2,009</u>	<u>33,453</u>	<u>35,462</u>	<u>34,382</u>

# BATH BOULES CHARITABLE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 5 Tangible fixed assets

	Website £
Cost	
At 1 January 2023 and at 31 December 2023	4,556
Depreciation	
At 1 January 2023 and at 31 December 2023	4,556
Net book value	
At 31 December 2023	-

# BATH BOULES CHARITABLE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Grants payable

	2023 £	2022 £
Donations to charity	<b>33,453</b>	33,504
Grants to institutions relating to Donations to charity comprise:		
Genesis Trust	1,500	-
Dorothy House	3,500	2,500
Designability for Bath	-	2,576
Julian House	3,500	2,500
Off The Record	3,500	2,500
Developing Heath & Independence	-	1,500
Jessie May Children's Hospice at Home	1,000	-
SWALLOW	1,400	-
Age UK	-	1,500
Southside Family Project Bath	3,600	-
Mentoring Plus	1,655	1,500
First Steps Bath	-	1,000
Bath City Farm	2,000	1,000
We Hear You	2,000	1,500
SARSAS	-	1,500
YMCA	-	2,250
The Hive Peasedown St John	2,000	-
FareShare	-	1,000
Voices for Life	1,250	500
The Big Issue Foundation	-	1,000
Jamie's Farm	1,000	1,500
Nova Sports and Coaching	-	(720)
RICE	1,798	2,500
School Kit Project	-	500
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
The Lily Foundation	1,000	-
BEMSCA	2,000	-
Chiltern Music Therapy	750	-
	<b>33,453</b>	33,504