

BATH BOULES CHARITABLE TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BATH BOULES CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr N L Howse C Mead P J Addis E J Heffer D Gledhill G E A Samios (Appointed 14 April 2025)
Charity number	1071273
Principal address	37 Great Pulteney Street Bath BA2 4DA
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 2024

The trustees present their report and accounts for the year ended 31 December 2024.

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 (MediaClash) 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

(Resigned 31 December 2024)

E J Heffer

D Gledhill

(Appointed 7 June 2024)

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

Income exceeded expenditure for the year by £7,163 (2023 - expenditure exceeded income by £10,355). This has replenished the trust's reserves. We were able to support 22 local charities in the year. The trust remains in a reasonable financial position. A summary of the net assets is as follows:

	2024 £	2023 £
Tangible assets	-	-
Cash at Building Society	13,001	5,838
	<hr/>	<hr/>
	13,001	5,838
	<hr/>	<hr/>

BATH BOULES CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

On behalf of the board of trustees

C Mead

Trustee

Dated: 23 September 2025

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 2024, 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: 8 October 2025

BATH BOULES CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
<u>Incoming resources from generated funds</u>			
Donations	2	31,374	24,820
Investment income	3	191	287
		<hr/>	<hr/>
Total incoming resources		31,565	25,107
		<hr/>	<hr/>
<u>Resources expended</u>	4		
Charitable activities			
Donations to charity		22,571	33,453
		<hr/>	<hr/>
Governance costs		1,831	2,009
		<hr/>	<hr/>
Total resources expended		24,402	35,462
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		7,163	(10,355)
Fund balances at 1 January 2024		5,838	16,193
		<hr/>	<hr/>
Fund balances at 31 December 2024		13,001	5,838
		<hr/>	<hr/>

BATH BOULES CHARITABLE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at building society		<u>13,001</u>		<u>5,838</u>	
Total assets less current liabilities			<u>13,001</u>		<u>5,838</u>
Income funds					
Unrestricted funds			<u>13,001</u>		<u>5,838</u>
			<u>13,001</u>		<u>5,838</u>

The accounts were approved by the Trustees on 7 October 2025

Dr N L Howse
Trustee

C Mead
Trustee

BATH BOULES CHARITABLE TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024 £	2023 £
Donations	<u>31,374</u>	<u>24,820</u>

3 Investment income

	2024 £	2023 £
Interest receivable	<u>191</u>	<u>287</u>

4 Total resources expended

	Other costs £	Grant funding £	Total 2024 £	Total 2023 £
Charitable activities				
<u>Donations to charity</u>				
Grant funding of activities	-	22,571	22,571	33,453
Governance costs	1,831	-	1,831	2,009
	<u>1,831</u>	<u>22,571</u>	<u>24,402</u>	<u>35,462</u>

BATH BOULES CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Tangible fixed assets

	Website £
Cost	
At 1 January 2024 and at 31 December 2024	4,556
Depreciation	
At 1 January 2024 and at 31 December 2024	4,556
Net book value	
At 31 December 2024	-

BATH BOULES CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Grants payable

	2024 £	2023 £
Donations to charity	22,571	33,453
Grants to institutions relating to Donations to charity comprise:		
Genesis Trust	1,300	1,500
Dorothy House	1,500	3,500
Julian House	1,500	3,500
Off The Record	1,500	3,500
Young Carers Development Trust	750	-
BANES Carers Centre	1,000	-
Bath Mind	1,000	-
Developing Heath & Independence	1,000	-
ReMind UK	1,000	-
Jessie May Children's Hospice at Home	-	1,000
Bath Gateway Out & About	750	-
SWALLOW	-	1,400
Southside Family Project Bath	-	3,600
Mentoring Plus	-	1,655
Bath City Farm	-	2,000
We Hear You	-	2,000
YMCA	2,500	-
The Hive Peasedown St John	-	2,000
Voices for Life	750	1,250
Bath Cats & Dogs Home	1,000	-
Jamie's Farm	-	1,000
Trauma Breakthrough	1,000	-
RICE	-	1,798
1st Impressions (Bath)	1,000	-
Youth Connect South West	271	-
The Lily Foundation	-	1,000
BEMSCA	-	2,000
Chiltern Music Therapy	-	750
Peter Pan Pre-school Bath	500	-
Voices of Aphasia	500	-
Grow For Life	750	-
Bath Community Kitchen	1,000	-
Bath Philharmonia	1,000	-
Friends of the Margaret Coates Unit	1,000	-
	22,571	33,453