

# BAWTRY ACTION FOR RECREATION AND SPORT

England & Wales · Charity number 1102309

## Details

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**Other names** BARS

**Status** Registered

**Legal form** Other

**Registered** 2004-02-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 19 Richmond Lane  
Bawtry  
Doncaster  
South Yorkshire  
DN10 6SB

**Phone** 07715 698376

**Email** [garybott1208@gmail.com](mailto:garybott1208@gmail.com)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BAWTRY AND THE SURROUNDING AREA WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BYI PROVISION AND ASSISTANCE OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE, SPORT AND RECREATION.II ASSOCIATING WITH LOCAL RESIDENTS, LOCAL AUTHORITIES AND OTHER VOLUNTARY ORGANISATIONS IN A COMMON EFFORT TO IMPROVE THE ENVIRONMENT AND CONDITIONS OF LIFE OF THE SAID INHABITANTS.

**Activities:** RAISE FUNDS FOR IMPROVEMENT OF LOCAL SPORTS AND RECREATION.ORGANISE ANNUAL BAWTRY SPORTS DAY.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** BAWTRY AND THE SURROUNDING AREA
- Doncaster

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£50,451	£50,952	-	-
2024-06-30	£28,638	£48,038	-	-
2023-06-30	£81,602	£104,403	-	-
2022-06-30	£92,078	£98,181	-	-
2021-06-30	£64,034	£57,335	-	-

## Trustees

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Name	Role	Appointed
Chris Rowe		2026-01-30
Chris Ruston		2026-01-30
Gary Peter Botterill		2026-01-22
Katy Vaux		2026-01-30

**BAWTRY ACTION FOR RECREATION AND SPORT**

England & Wales - Charity number 1102309

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# Accounts

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**BAWTRY ACTION FOR RECREATION AND SPORT  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

## **Bawtry Action for Recreation and Sport Contents**

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# **Bawtry Action for Recreation and Sport Trustees' Report For The Year Ended 30 June 2025**

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The trustees present their report and the financial statements for the year ended 30 June 2025.

## **Objectives and Activities**

### **Aims and Objectives**

To promote the benefit of the inhabitants of Bawtry and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by:

- i) provision and assistance of facilities in the interests of social welfare, sport and recreation;
- ii) associating with local residents, local authorities and other voluntary organisations in a common effort to improve the environment and conditions of life of the said inhabitants.

### **Significant Activities**

The charity continued to maintain and operate the Community Pavilion at the Memorial Sports Ground off Scrooby Lane, Bawtry. The Pavilion opened in 2017. In the year to 30 June 2025 its management continued to be on a voluntary basis.

## **Achievements and Performance**

### **Main Achievements**

#### **Performance**

The charity has made a deficit of £20,290 (2024: Deficit of £37,417). Total funds at the year end amount to £366,039 of which £19,373 are unrestricted and £346,666 are restricted.

#### **Risk and risk management**

The principal risks of the charity in the period were identified as:

- i) Maintaining enough cash flow to maintain the development of the pavilion project;
- ii) Health and Safety issues at its site.

## **Financial Review**

### **Reserves Policy**

The trustees set a reserve policy during the period which seeks to maintain unrestricted funds of £5,000 at the end of each accounting period going forward.

### **Future plans**

The charity has no significant development plans. It continues to develop its volunteer capacity in order to maintain its financial sustainability and strengthen its reserves.

## **Structure, Governance and Management**

### **Governing Document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Bawtry Action for Recreation and Sport  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Charity constitution**

The trustees are accountable for the good running of the charity. They meet regularly. Operational matters at the Community Pavilion are discussed monthly at an operations group meeting which includes two trustees, with some delegated authority, members of user groups and the pavilion manager.

**Reference and Administrative Details**

**Trustees**

C Burton  
A Young  
I Cotterhill

**Charity Number**

1102309

**Principal Address**

Memorial Sports Ground  
Great North Road  
Bawtry  
DN10 6AB

**Independent Examiner**

Jamie Hoyle ACA  
AccountAbility Yorkshire Limited  
Chartered Accountant  
24 Fallow Drive  
Doncaster  
DN2 4FG

**Bawtry Action for Recreation and Sport  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

A Young

Trustee

27 April 2026

**Bawtry Action for Recreation and Sport**  
**Independent Examiner's Report to the Trustees of Bawtry Action for Recreation and Sport**  
**For The Year Ended 30 June 2025**

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I report to the trustees on my examination of the accounts of Bawtry Action for Recreation and Sport (the Trust) for the year ended 30 June 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jamie Hoyle ACA  
27 April 2026  
24 Fallow Drive  
Doncaster  
DN2 4FG

**Bawtry Action for Recreation and Sport  
Statement of Financial Activities  
For The Year Ended 30 June 2025**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Charitable activities:					
Memorial Sports Ground and Wharf Street play area		50,451	-	50,451	28,638
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Memorial Sports Ground and Wharf Street play area	<b>3</b>	(52,724)	(18,017)	(70,741)	(66,055)
<b>NET EXPENDITURE</b>					
		(2,274)	(18,016)	(20,290)	(37,417)
<b>NET MOVEMENT IN FUNDS</b>					
		(2,274)	(18,016)	(20,290)	(37,417)
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		21,647	364,682	386,329	423,746
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12</b>	<b>19,373</b>	<b>346,666</b>	<b>366,039</b>	<b>386,329</b>

The notes on pages 8 to 13 form part of these financial statements.

**Bawtry Action for Recreation and Sport  
Comparative Statement of Financial Activities  
For The Year Ended 30 June 2025**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Charitable activities:				
Memorial Sports Ground and Wharf Street play area		28,638	-	28,638
<b>EXPENDITURE ON:</b>				
Charitable activities:				
Memorial Sports Ground and Wharf Street play area	<b>3</b>	(48,038)	(18,017)	(66,055)
<b>NET EXPENDITURE</b>				
		(19,400)	(18,017)	(37,417)
<b>NET MOVEMENT IN FUNDS</b>				
		(19,400)	(18,017)	(37,417)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		41,047	382,699	423,746
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12</b>	<u>21,647</u>	<u>364,682</u>	<u>386,329</u>

The notes on pages 8 to 13 form part of these financial statements.

**Bawtry Action for Recreation and Sport  
Statement of Financial Position  
As At 30 June 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	<b>7</b>	14,982	346,665	361,647	384,056
		14,982	346,665	361,647	384,056
<b>CURRENT ASSETS</b>					
Stocks	<b>8</b>	2,997	-	2,997	2,237
Debtors	<b>9</b>	3,010	-	3,010	4,639
Cash at bank and in hand		6,762	-	6,762	4,287
		12,769	-	12,769	11,163
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>10</b>	(8,378)	1	(8,377)	(8,890)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		4,391	1	4,392	2,273
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,373	346,666	366,039	386,329
<b>NET ASSETS</b>		19,373	346,666	366,039	386,329
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				346,666	364,682
Unrestricted Funds				19,373	21,647
<b>TOTAL FUNDS</b>	<b>12</b>			366,039	386,329

On behalf of the board

A Young

Trustee

27 April 2026

The notes on pages 8 to 13 form part of these financial statements.

**Bawtry Action for Recreation and Sport  
Notes to the Financial Statements  
For The Year Ended 30 June 2025**

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**1. General Information**

Bawtry Action for Recreation and Sport is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1102309. The principal address is Memorial Sports Ground, Great North Road, Bawtry, DN10 6AB.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measure reliably.

Donation and legacy income represents revenue and capital grants received from sponsors and grant awarding bodies in support of particular activities.

Grants are included in the Statement of Financial Activities on a receivable basis. The amount of income received for specific purposes but not expended in the period is shown in the relevant funds on the Balance Sheet. Where income is received and relates to a period other than the accounting period, it is deferred and included within creditors as deferred income.

**2.3. Resources Expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	3% straight line
Plant & Machinery	20% straight line
Fixtures & Fittings	20% straight line

**Bawtry Action for Recreation and Sport  
Notes to the Financial Statements (continued)  
For The Year Ended 30 June 2025**

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**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 4)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Memorial Sports Ground and Wharf Street play area	48,132	22,609	70,741
	<u>48,132</u>	<u>22,609</u>	<u>70,741</u>
			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 4)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Memorial Sports Ground and Wharf Street play area	42,566	23,489	66,055
	<u>42,566</u>	<u>23,489</u>	<u>66,055</u>

**Bawtry Action for Recreation and Sport  
Notes to the Financial Statements (continued)  
For The Year Ended 30 June 2025**

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**4. Support Costs**

	<b>2025</b>	<b>2024</b>
	<b>Memorial Sports Ground and Wharf Street play area</b>	<b>Memorial Sports Ground and Wharf Street play area</b>
	<b>£</b>	<b>£</b>
Depreciation	22,409	22,409
Governance costs	200	1,080
	22,609	23,489
	22,609	23,489

**5. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	200	-
	200	-
	200	-

**6. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**Bawtry Action for Recreation and Sport**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**7. Tangible Assets**

	<b>Land &amp; Property Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 July 2024	560,554	5,948	32,255	598,757
As at 30 June 2025	560,554	5,948	32,255	598,757
<b>Depreciation</b>				
As at 1 July 2024	190,226	4,174	20,301	214,701
Provided during the period	16,051	1,190	5,168	22,409
As at 30 June 2025	206,277	5,364	25,469	237,110
<b>Net Book Value</b>				
As at 30 June 2025	354,277	584	6,786	361,647
As at 1 July 2024	370,328	1,774	11,954	384,056

**8. Stocks**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Stock	2,997	2,237

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	676	2,212
Prepayments and accrued income	2,334	2,427
	3,010	4,639

**10. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,177	6,102
Accruals	200	2,688
Deferred Income	-	100
	8,377	8,890

**Bawtry Action for Recreation and Sport**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**11. Deferred Income**

Deferred income movements in the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at the start of the period	100	200
Amounts released in income from previous periods	(100)	(100)
Balance at the end of the period	<u>-</u>	<u>100</u>

**12. Movement in Funds**

	<b>As at 1 July 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 June 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	21,647	50,451	(52,725)	19,373
<b>Restricted funds</b>				
Restricted funds	364,682	-	(18,016)	346,666
<b>Total funds</b>	<u>386,329</u>	<u>50,451</u>	<u>(70,741)</u>	<u>366,039</u>

	<b>As at 1 July 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 June 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	41,047	28,638	(48,038)	21,647
<b>Restricted funds</b>				
Restricted funds	382,699	-	(18,017)	364,682
<b>Total funds</b>	<u>423,746</u>	<u>28,638</u>	<u>(66,055)</u>	<u>386,329</u>

**13. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**Bawtry Action for Recreation and Sport**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

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**14. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Bawtry Action for Recreation and Sport  
Detailed Statement of Financial Activities  
For The Year Ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Charitable Activities:</b>		
<b>Memorial Sports Ground and Wharf Street play area</b>		
Sports ground and pavilion hire	2,527	1,860
Bar and Tea Bar takings	37,636	22,167
Function room hire	10,288	4,611
	50,451	28,638
	50,451	28,638
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Memorial Sports Ground and Wharf Street play area</b>		
Purchases	(20,185)	(10,937)
Rent and rates	(473)	(1,484)
Cleaning	(2,877)	(654)
Hire and leasing of plant and machinery	(1,258)	(1,373)
Miscellaneous costs	(111)	(1,200)
Utility costs	(6,861)	(10,555)
Ground maintenance	(4,802)	(2,189)
Pavilion maintenance	(2,729)	(2,504)
Insurance	(2,420)	(2,809)
Professional and legal fees	(458)	(2,838)
Equipment	-	(133)
Repairs and renewals	(2,848)	(1,199)
Subscriptions	(3,110)	(4,442)
Bad debts written off	-	(140)
Bank charges	-	(109)
Depreciation of sports equipment	(1,190)	(1,190)
Depreciation of fixtures and equipment	(5,168)	(5,168)
Depreciation of buildings	(16,051)	(16,051)
Independent examiner's fees	(200)	(1,080)
	(70,741)	(66,055)
	(70,741)	(66,055)
<b>NET EXPENDITURE</b>	<b>(20,290)</b>	<b>(37,417)</b>

**BAWTRY ACTION FOR RECREATION AND SPORT**

England & Wales - Charity number 1102309

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 30 June 2024  
for  
Bawtry Action For Sport And Recreation**

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

# **Bawtry Action For Sport And Recreation**

## **Contents of the Financial Statements For The Year Ended 30 June 2024**

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# **Bawtry Action For Sport And Recreation**

## **Report of the Trustees For The Year Ended 30 June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To promote the benefit of the inhabitants of Bawtry and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by:

- i) provision and assistance of facilities in the interests of social welfare, sport and recreation;
- ii) associating with local residents, local authorities and other voluntary organisations in a common effort to improve the environment and conditions of life of the said inhabitants.

#### **Significant activities**

The charity continued to maintain and operate the Community Pavilion at the Memorial Sports Ground off Scrooby Lane, Bawtry. The Pavilion opened in 2017. In the year to 30 June 2024 its management continued to be on a voluntary basis.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Performance**

The charity has made a deficit of £37,417 (2023: deficit of £22,801). Total funds at the year end amount to £386,329 of which £21,647 are unrestricted and £364,682 are restricted.

#### **Risk and risk management**

The principal risks of the charity in the period were identified as:

- i) maintaining enough cash flow to maintain the development of the pavilion project;
- ii) Health and Safety issues at its site.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees set a reserves policy during the period which seeks to maintain unrestricted funds of £5,000 at the end of each accounting period going forward.

### **FUTURE PLANS**

The charity has no significant development plans. It continues to develop its volunteer capacity in order to maintain its financial sustainability and strengthen its reserves. This followed deficits incurred, which resulted from substantial spikes in utility bills up to November 2024 and changes to the management of its licenced facilities which were resolved in early 2025.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Charity constitution**

The trustees are accountable for the good running of the charity. They meet regularly. Operational matters at the Community Pavilion are discussed monthly at an operations group meeting which includes two trustees, with some delegated authority, members of user groups and the pavilion manager.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1102309

**Bawtry Action For Sport And Recreation**

**Report of the Trustees  
For The Year Ended 30 June 2024**

**Principal address**

11 School Walk  
Bawtry  
Doncaster  
South Yorkshire  
DN10 6HP

**Trustees**

C P Burton  
A J Young  
J Paterson (resigned 21.9.23)  
I Cotterhill (appointed 9.2.24)

**Independent Examiner**

Julie Holderness ACA FCCA  
Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

Approved by order of the board of trustees on 30 April 2025 and signed on its behalf by:

A J Young - Trustee

**Independent Examiner's Report to the Trustees of  
Bawtry Action For Sport And Recreation**

**Independent examiner's report to the trustees of Bawtry Action For Sport And Recreation**

I report to the charity trustees on my examination of the accounts of Bawtry Action For Sport And Recreation (the Trust) for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julie Holderness ACA FCCA

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

30 April 2025

**Bawtry Action For Sport And Recreation**

**Statement of Financial Activities  
For The Year Ended 30 June 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	4,003
<b>Charitable activities</b>					
Memorial Sports Ground and Wharf Street play area	4	28,638	-	28,638	76,619
Other trading activities	3	-	-	-	980
<b>Total</b>		<u>28,638</u>	<u>-</u>	<u>28,638</u>	<u>81,602</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Memorial Sports Ground and Wharf Street play area	5	48,038	18,017	66,055	104,403
<b>NET INCOME/(EXPENDITURE)</b>		(19,400)	(18,017)	(37,417)	(22,801)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		41,047	382,699	423,746	446,547
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>21,647</u>	<u>364,682</u>	<u>386,329</u>	<u>423,746</u>

The notes form part of these financial statements

**Bawtry Action For Sport And Recreation**

**Balance Sheet  
30 June 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	19,374	364,682	384,056	406,465
<b>CURRENT ASSETS</b>					
Stocks	10	2,237	-	2,237	2,470
Debtors	11	4,639	-	4,639	3,157
Cash at bank and in hand		4,287	-	4,287	21,369
		<u>11,163</u>	<u>-</u>	<u>11,163</u>	<u>26,996</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(8,890)	-	(8,890)	(9,715)
		<u>2,273</u>	<u>-</u>	<u>2,273</u>	<u>17,281</u>
<b>NET CURRENT ASSETS</b>					
		<u>21,647</u>	<u>364,682</u>	<u>386,329</u>	<u>423,746</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>21,647</u>	<u>364,682</u>	<u>386,329</u>	<u>423,746</u>
<b>NET ASSETS</b>					
		<u>21,647</u>	<u>364,682</u>	<u>386,329</u>	<u>423,746</u>
<b>FUNDS</b>					
	13				
Unrestricted funds				21,647	41,047
Restricted funds				364,682	382,699
				<u>386,329</u>	<u>423,746</u>
<b>TOTAL FUNDS</b>					
				<u>386,329</u>	<u>423,746</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2025 and were signed on its behalf by:

A J Young - Trustee

# Bawtry Action For Sport And Recreation

## Notes to the Financial Statements For The Year Ended 30 June 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Bawtry Action For Recreation And Sport is a charity registered in England. The address of the registered office is given in the trustee's report. The nature of the charity's operations and principal activities are to raise funds for improvements of local sports and recreation and to organise the annual Bawtry sports day.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donation and legacy income represents revenue and capital grants received from sponsors and grant awarding bodies in support of particular activities.

Grants are included in the Statement of Financial Activities on a receivable basis. The amount of income received for specific purposes but not expended in the period is shown in the relevant funds on the Balance sheet. Where income is received and relates to a period other than the accounting period, it is deferred and included within creditors as deferred income.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

#### **Tangible fixed assets**

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

Land and buildings	- 3% on cost
Sports equipment	- 20% straight line
Fixtures and equipment	- 20% straight line

#### **Stocks**

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

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2024

#### 1. ACCOUNTING POLICIES - continued

##### Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### Operating leases

Rentals payable and receivable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

##### Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Revenue grants	-	4,003
	<u>          </u>	<u>          </u>

#### 3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	-	980
	<u>          </u>	<u>          </u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	Memorial Sports Ground and Wharf Street play area £	Total activities £
Sports ground and pavilion hire	1,860	4,220
Bar and Tea Bar takings	22,167	64,733
Function room hire	4,611	7,666
	<u>          </u>	<u>          </u>
	<u>28,638</u>	<u>76,619</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2024**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Memorial Sports Ground and Wharf Street play area	42,566	23,489	66,055
	<u>42,566</u>	<u>23,489</u>	<u>66,055</u>

**6. SUPPORT COSTS**

	Other overheads £	Governance costs £	Totals £
Memorial Sports Ground and Wharf Street play area	22,409	1,080	23,489
	<u>22,409</u>	<u>1,080</u>	<u>23,489</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,003	-	4,003
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	76,619	-	76,619
Other trading activities	980	-	980
<b>Total</b>	<u>81,602</u>	<u>-</u>	<u>81,602</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	86,386	18,017	104,403
<b>NET INCOME/(EXPENDITURE)</b>	(4,784)	(18,017)	(22,801)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	45,831	400,716	446,547
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>41,047</u>	<u>382,699</u>	<u>423,746</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2024**

**9. TANGIBLE FIXED ASSETS**

	Land and buildings £	Sports equipment £	Fixtures and equipment £	Totals £
<b>COST</b>				
At 1 July 2023 and 30 June 2024	560,554	5,948	32,255	598,757
<b>DEPRECIATION</b>				
At 1 July 2023	174,175	2,984	15,133	192,292
Charge for year	16,051	1,190	5,168	22,409
At 30 June 2024	190,226	4,174	20,301	214,701
<b>NET BOOK VALUE</b>				
At 30 June 2024	370,328	1,774	11,954	384,056
At 30 June 2023	386,379	2,964	17,122	406,465

**10. STOCKS**

	2024 £	2023 £
Stocks	2,237	2,470

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	2,212	711
Prepayments	2,427	2,446
	4,639	3,157

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	6,102	6,258
Deferred income	100	200
Accrued expenses	2,688	3,257
	8,890	9,715

**13. MOVEMENT IN FUNDS**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	41,047	(19,400)	21,647
<b>Restricted funds</b>			
Restricted	382,699	(18,017)	364,682
<b>TOTAL FUNDS</b>	423,746	(37,417)	386,329

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2024**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,638	(48,038)	(19,400)
<b>Restricted funds</b>			
Restricted	-	(18,017)	(18,017)
<b>TOTAL FUNDS</b>	<u>28,638</u>	<u>(66,055)</u>	<u>(37,417)</u>

**Comparatives for movement in funds**

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	45,831	(4,784)	41,047
<b>Restricted funds</b>			
Restricted	400,716	(18,017)	382,699
<b>TOTAL FUNDS</b>	<u>446,547</u>	<u>(22,801)</u>	<u>423,746</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,602	(86,386)	(4,784)
<b>Restricted funds</b>			
Restricted	-	(18,017)	(18,017)
<b>TOTAL FUNDS</b>	<u>81,602</u>	<u>(104,403)</u>	<u>(22,801)</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	45,831	(24,184)	21,647
<b>Restricted funds</b>			
Restricted	400,716	(36,034)	364,682
<b>TOTAL FUNDS</b>	<u>446,547</u>	<u>(60,218)</u>	<u>386,329</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,240	(134,424)	(24,184)
<b>Restricted funds</b>			
Restricted	-	(36,034)	(36,034)
<b>TOTAL FUNDS</b>	<u>110,240</u>	<u>(170,458)</u>	<u>(60,218)</u>

The restricted fund relates to grants received for capital expenditure. The fund balance at the year end represents the net book value of the underlying assets.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024 nor the year ended 30 June 2023

**Bawtry Action For Sport And Recreation****Detailed Statement of Financial Activities  
For The Year Ended 30 June 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Revenue grants	-	4,003
<b>Other trading activities</b>		
Fundraising events	-	980
<b>Charitable activities</b>		
Sports ground and pavilion hire	1,860	4,220
Bar and Tea Bar takings	22,167	64,733
Function room hire	4,611	7,666
	<hr/>	<hr/>
	28,638	76,619
<b>Total incoming resources</b>	<hr/>	<hr/>
	28,638	81,602
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hire of plant and machinery	1,373	1,373
Rent and rates	1,484	820
Insurance	2,809	2,268
Utility costs	10,555	14,849
Bar purchases adjusted for stock movements	10,937	32,241
Event costs	-	943
Equipment	133	196
Ground maintenance	2,189	3,646
Pavilion maintenance	2,504	13,239
Repairs and renewals	1,199	907
Miscellaneous costs	1,200	797
Cleaning	654	1,239
Subscriptions	4,442	6,317
Professional and legal fees	2,838	1,512
Bad debts	140	-
Donations paid	-	250
Bank charges	109	688
	<hr/>	<hr/>
	42,566	81,285
 <b>Support costs</b>		
<b>Other overheads</b>		
Depreciation of buildings	16,051	16,051
Depreciation of sports equipment	1,190	1,190
Depreciation of fixtures and equipment	5,168	4,737
	<hr/>	<hr/>
	22,409	21,978
 <b>Governance costs</b>		
Independent Examiners remuneration	1,080	1,140

This page does not form part of the statutory financial statements

**Bawtry Action For Sport And Recreation**

**Detailed Statement of Financial Activities  
For The Year Ended 30 June 2024**

	2024 £	2023 £
Total resources expended	<u>66,055</u>	<u>104,403</u>
<b>Net expenditure</b>	<u><u>(37,417)</u></u>	<u><u>(22,801)</u></u>

This page does not form part of the statutory financial statements

**BAWTRY ACTION FOR RECREATION AND SPORT**

England & Wales - Charity number 1102309

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 30 June 2023  
for  
Bawtry Action For Sport And Recreation**

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

# **Bawtry Action For Sport And Recreation**

## **Contents of the Financial Statements For The Year Ended 30 June 2023**

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<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

# **Bawtry Action For Sport And Recreation**

## **Report of the Trustees For The Year Ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To promote the benefit of the inhabitants of Bawtry and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by:

- i) provision and assistance of facilities in the interests of social welfare, sport and recreation;
- ii) associating with local residents, local authorities and other voluntary organisations in a common effort to improve the environment and conditions of life of the said inhabitants.

#### **Significant activities**

The charity continued to maintain its responsibility for multiuse sports equipment at Wharf Street play area in Bawtry and Community Pavilion at the Memorial Sports Ground off Scrooby Lane, Bawtry. The Pavilion opened in 2017. In the year to 30 June 2023 its management continued to be on a voluntary basis.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Performance**

The charity has made a deficit of £22,801 (2022: deficit of £6,103). Total funds at the year end amount to £423,746 of which £41,047 are unrestricted and £382,699 are restricted.

#### **Risk and risk management**

The principal risks of the charity in the period were identified as:

- i) maintaining enough cash flow to maintain the development of the pavilion project;
- ii) Health and Safety issues at both charity sites.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees set a reserves policy during the period which seeks to maintain unrestricted funds of £5,000 at the end of each accounting period going forward.

### **FUTURE PLANS**

The charity has no significant development plans for the near future. It aims to continue to make further the progress regarding its financial sustainability whilst continuing to develop its activities at the Community Pavilion.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Charity constitution**

The trustees are accountable for the good running of the charity. They meet regularly. Operational matters at the Community Pavilion are discussed monthly at an operations group meeting which includes two trustees, with some delegated authority, members of user groups and the pavilion manager.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1102309

**Bawtry Action For Sport And Recreation**

**Report of the Trustees  
For The Year Ended 30 June 2023**

**Principal address**

11 School Walk  
Bawtry  
Doncaster  
South Yorkshire  
DN10 6HP

**Trustees**

C P Burton  
A J Young  
J Paterson

**Independent Examiner**

Julie Holderness ACA FCCA  
Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

Approved by order of the board of trustees on 26 April 2024 and signed on its behalf by:

A J Young - Trustee

**Independent Examiner's Report to the Trustees of  
Bawtry Action For Sport And Recreation**

**Independent examiner's report to the trustees of Bawtry Action For Sport And Recreation**

I report to the charity trustees on my examination of the accounts of Bawtry Action For Sport And Recreation (the Trust) for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julie Holderness ACA FCCA

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

26 April 2024

**Bawtry Action For Sport And Recreation**

**Statement of Financial Activities  
For The Year Ended 30 June 2023**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	4,003	-	4,003	16,169
<b>Charitable activities</b>	4				
Memorial Sports Ground and Wharf Street play area		76,619	-	76,619	73,759
Other trading activities	3	980	-	980	2,150
<b>Total</b>		<u>81,602</u>	<u>-</u>	<u>81,602</u>	<u>92,078</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Memorial Sports Ground and Wharf Street play area		86,386	18,017	104,403	98,181
<b>NET INCOME/(EXPENDITURE)</b>		(4,784)	(18,017)	(22,801)	(6,103)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		45,831	400,716	446,547	452,650
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,047</u></u>	<u><u>382,699</u></u>	<u><u>423,746</u></u>	<u><u>446,547</u></u>

The notes form part of these financial statements

**Bawtry Action For Sport And Recreation**

**Balance Sheet  
30 June 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	23,765	382,699	406,464	421,028
<b>CURRENT ASSETS</b>					
Stocks	10	2,470	-	2,470	4,941
Debtors	11	3,157	-	3,157	3,258
Cash at bank and in hand		21,369	-	21,369	29,349
		<u>26,996</u>	<u>-</u>	<u>26,996</u>	<u>37,548</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(9,714)	-	(9,714)	(12,029)
		<u>17,282</u>	<u>-</u>	<u>17,282</u>	<u>25,519</u>
<b>NET CURRENT ASSETS</b>					
		<u>41,047</u>	<u>382,699</u>	<u>423,746</u>	<u>446,547</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>41,047</u>	<u>382,699</u>	<u>423,746</u>	<u>446,547</u>
<b>NET ASSETS</b>					
		<u>41,047</u>	<u>382,699</u>	<u>423,746</u>	<u>446,547</u>
<b>FUNDS</b>					
	13				
Unrestricted funds				41,047	45,831
Restricted funds				382,699	400,716
				<u>423,746</u>	<u>446,547</u>
<b>TOTAL FUNDS</b>					
				<u>423,746</u>	<u>446,547</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2024 and were signed on its behalf by:

A J Young - Trustee

# Bawtry Action For Sport And Recreation

## Notes to the Financial Statements For The Year Ended 30 June 2023

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Bawtry Action For Recreation And Sport is a charity registered in England. The address of the registered office is given in the trustee's report. The nature of the charity's operations and principal activities are to raise funds for improvements of local sports and recreation and to organise the annual Bawtry sports day.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donation and legacy income represents revenue and capital grants received from sponsors and grant awarding bodies in support of particular activities.

Grants are included in the Statement of Financial Activities on a receivable basis. The amount of income received for specific purposes but not expended in the period is shown in the relevant funds on the Balance sheet. Where income is received and relates to a period other than the accounting period, it is deferred and included within creditors as deferred income.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

#### **Tangible fixed assets**

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

Land and buildings	- 3% on cost
Sports equipment	- 20% straight line
Fixtures and equipment	- 20% straight line

#### **Stocks**

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

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

# Bawtry Action For Sport And Recreation

## Notes to the Financial Statements - continued For The Year Ended 30 June 2023

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### Operating leases

Rentals payable and receivable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

#### Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Revenue grants	4,003	8,001
Capital grants	-	8,168
	<u>4,003</u>	<u>16,169</u>

### 3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>980</u>	<u>2,150</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	Memorial Sports Ground and Wharf Street play area £	Total activities £
Sports ground and pavilion hire	4,220	2,965
Bar and Tea Bar takings	64,733	61,931
Function room hire	7,666	8,863
	<u>76,619</u>	<u>73,759</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2023**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Memorial Sports Ground and Wharf Street play area	81,285	23,118	104,403
	<u>81,285</u>	<u>23,118</u>	<u>104,403</u>

**6. SUPPORT COSTS**

	Other overheads £	Governance costs £	Totals £
Memorial Sports Ground and Wharf Street play area	21,978	1,140	23,118
	<u>21,978</u>	<u>1,140</u>	<u>23,118</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,001	8,168	16,169
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	73,759	-	73,759
Other trading activities	2,150	-	2,150
<b>Total</b>	<u>83,910</u>	<u>8,168</u>	<u>92,078</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	80,594	17,587	98,181
<b>NET INCOME/(EXPENDITURE)</b>	3,316	(9,419)	(6,103)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	42,515	410,135	452,650
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>45,831</u>	<u>400,716</u>	<u>446,547</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2023**

**9. TANGIBLE FIXED ASSETS**

	Land and buildings £	Sports equipment £	Fixtures and equipment £	Totals £
<b>COST</b>				
At 1 July 2022	560,554	5,948	24,840	591,342
Additions	-	-	7,414	7,414
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	560,554	5,948	32,254	598,756
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 July 2022	158,124	1,794	10,396	170,314
Charge for year	16,051	1,190	4,737	21,978
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	174,175	2,984	15,133	192,292
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 June 2023	386,379	2,964	17,121	406,464
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	402,430	4,154	14,444	421,028
	<hr/>	<hr/>	<hr/>	<hr/>

**10. STOCKS**

	2023 £	2022 £
Stocks	2,470	4,941
	<hr/>	<hr/>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	711	1,129
Prepayments	2,446	2,129
	<hr/>	<hr/>
	3,157	3,258
	<hr/>	<hr/>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	6,257	5,003
Other creditors	-	292
Deferred income	200	4,535
Accrued expenses	3,257	2,199
	<hr/>	<hr/>
	9,714	12,029
	<hr/>	<hr/>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2023**

**13. MOVEMENT IN FUNDS**

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	45,831	(4,784)	41,047
<b>Restricted funds</b>			
Restricted	400,716	(18,017)	382,699
<b>TOTAL FUNDS</b>	<u>446,547</u>	<u>(22,801)</u>	<u>423,746</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,602	(86,386)	(4,784)
<b>Restricted funds</b>			
Restricted	-	(18,017)	(18,017)
<b>TOTAL FUNDS</b>	<u>81,602</u>	<u>(104,403)</u>	<u>(22,801)</u>

**Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	42,515	3,316	45,831
<b>Restricted funds</b>			
Restricted	410,135	(9,419)	400,716
<b>TOTAL FUNDS</b>	<u>452,650</u>	<u>(6,103)</u>	<u>446,547</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2023**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,910	(80,594)	3,316
<b>Restricted funds</b>			
Restricted	8,168	(17,587)	(9,419)
<b>TOTAL FUNDS</b>	<u>92,078</u>	<u>(98,181)</u>	<u>(6,103)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	42,515	(1,468)	41,047
<b>Restricted funds</b>			
Restricted	410,135	(27,436)	382,699
<b>TOTAL FUNDS</b>	<u>452,650</u>	<u>(28,904)</u>	<u>423,746</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	165,512	(166,980)	(1,468)
<b>Restricted funds</b>			
Restricted	8,168	(35,604)	(27,436)
<b>TOTAL FUNDS</b>	<u>173,680</u>	<u>(202,584)</u>	<u>(28,904)</u>

The restricted fund relates to grants received for capital expenditure. The fund balance at the year end represents the net book value of the underlying assets.

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2023**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023 nor the year ended 30 June 2022.

**Bawtry Action For Sport And Recreation**

**Detailed Statement of Financial Activities  
For The Year Ended 30 June 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Revenue grants	4,003	8,001
Capital grants	-	8,168
	<hr/>	<hr/>
	4,003	16,169
<b>Other trading activities</b>		
Fundraising events	980	2,150
<b>Charitable activities</b>		
Sports ground and pavilion hire	4,220	2,965
Bar and Tea Bar takings	64,733	61,931
Function room hire	7,666	8,863
	<hr/>	<hr/>
	76,619	73,759
<b>Total incoming resources</b>	<hr/>	<hr/>
	81,602	92,078
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hire of plant and machinery	1,373	1,398
Rent and rates	820	438
Insurance	2,268	1,687
Utility costs	14,849	11,353
Bar purchases adjusted for stock movements	32,241	32,522
Event costs	943	1,106
Equipment	196	400
Ground maintenance	3,646	4,086
Pavilion maintenance	13,239	10,789
Repairs and renewals	907	626
Advertising and marketing	-	264
Miscellaneous costs	797	827
Cleaning	1,239	1,761
Subscriptions	6,317	5,533
Professional fees	1,512	1,954
Donations paid	250	266
Bank charges	688	670
	<hr/>	<hr/>
	81,285	75,680
<b>Support costs</b>		
<b>Other overheads</b>		
Depreciation of buildings	16,051	16,051
Depreciation of sports equipment	1,190	1,144
Depreciation of fixtures and equipment	4,737	4,106
	<hr/>	<hr/>
	21,978	21,301

This page does not form part of the statutory financial statements

**Bawtry Action For Sport And Recreation**

**Detailed Statement of Financial Activities  
For The Year Ended 30 June 2023**

	2023 £	2022 £
<b>Other overheads</b>		
<b>Governance costs</b>		
Independent Examiners remuneration	1,140	1,200
Total resources expended	<u>104,403</u>	<u>98,181</u>
<b>Net expenditure</b>	<u>(22,801)</u>	<u>(6,103)</u>

This page does not form part of the statutory financial statements

**BAWTRY ACTION FOR RECREATION AND SPORT**

England & Wales - Charity number 1102309

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 30 June 2022  
for  
Bawtry Action For Sport And Recreation**

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

# **Bawtry Action For Sport And Recreation**

## **Contents of the Financial Statements For The Year Ended 30 June 2022**

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<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
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<b>Notes to the Financial Statements</b>	6 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

## **Bawtry Action For Sport And Recreation**

### **Report of the Trustees For The Year Ended 30 June 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the benefit of the inhabitants of Bawtry and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by:

- i) provision and assistance of facilities in the interests of social welfare, sport and recreation;
- ii) associating with local residents, local authorities and other voluntary organisations in a common effort to improve the environment and conditions of life of the said inhabitants.

##### **Significant activities**

The charity continued to maintain its responsibility for multiuser sports equipment at Wharf Street play area in Bawtry and Community Pavilion at the Memorial Sports Ground off Scrooby Lane, Bawtry. The Pavilion opened in 2017. In the year to 30 June 2022 its management continued to be on a voluntary basis.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Performance**

The charity has made a deficit of £8,745 (2021: surplus of £6,699). Total funds at the year end amount to £443,905 of which £43,189 are unrestricted and £400,716 are restricted.

##### **Risk and risk management**

The principal risks of the charity in the period were identified as:

- i) maintaining enough cash flow to maintain the development of the pavilion project;
- ii) Health and Safety issues at both charity sites.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees set a reserves policy during the period which seeks to maintain unrestricted funds of £5,000 at the end of each accounting period going forward.

##### **FUTURE PLANS**

The charity has no significant development plans for the near future. It aims to continue to make further the progress regarding its financial sustainability whilst continuing to develop its activities at the Community Pavilion.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Charity constitution**

The trustees are accountable for the good running of the charity. They meet regularly. Operational matters at the Community Pavilion are discussed monthly at an operations group meeting which includes two trustees, with some delegated authority, members of user groups and the pavilion manager.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1102309

## **Bawtry Action For Sport And Recreation**

### **Report of the Trustees For The Year Ended 30 June 2022**

#### **Principal address**

11 School Walk  
Bawtry  
Doncaster  
South Yorkshire  
DN10 6HP

#### **Trustees**

C P Burton  
A J Young  
J Paterson  
J H Teal (resigned 31.12.21)

#### **Independent Examiner**

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

Approved by order of the board of trustees on 29 April 2023 and signed on its behalf by:

A J Young - Trustee

**Independent Examiner's Report to the Trustees of  
Bawtry Action For Sport And Recreation**

**Independent examiner's report to the trustees of Bawtry Action For Sport And Recreation**

I report to the charity trustees on my examination of the accounts of Bawtry Action For Sport And Recreation (the Trust) for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julie Holderness  
ACA FCCA  
Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

29 April 2023

## Bawtry Action For Sport And Recreation

### Statement of Financial Activities For The Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	8,001	8,168	16,169	15,974
<b>Charitable activities</b>					
Memorial Sports Ground and Wharf Street play area		73,759	-	73,759	28,770
Other trading activities	3	2,150	-	2,150	-
Other income		-	-	-	19,290
<b>Total</b>		83,910	8,168	92,078	64,034
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Memorial Sports Ground and Wharf Street play area	5	80,594	17,587	98,181	57,335
<b>NET INCOME/(EXPENDITURE)</b>		3,316	(9,419)	(6,103)	6,699
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		42,515	410,135	452,650	445,951
<b>TOTAL FUNDS CARRIED FORWARD</b>		45,831	400,716	446,547	452,650

The notes form part of these financial statements

## Bawtry Action For Sport And Recreation

### Balance Sheet 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	20,312	400,716	421,028	431,205
<b>CURRENT ASSETS</b>					
Stocks	10	4,941	-	4,941	2,299
Debtors	11	3,258	-	3,258	3,165
Cash at bank and in hand		29,349	-	29,349	22,888
		37,548	-	37,548	28,352
<b>CREDITORS</b>					
Amounts falling due within one year	12	(12,029)	-	(12,029)	(6,907)
<b>NET CURRENT ASSETS</b>		25,519	-	25,519	21,445
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,831	400,716	446,547	452,650
<b>NET ASSETS</b>		45,831	400,716	446,547	452,650
<b>FUNDS</b>					
	13			45,831	42,515
Unrestricted funds				400,716	410,135
Restricted funds				446,547	452,650
<b>TOTAL FUNDS</b>				446,547	452,650

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2023 and were signed on its behalf by:

A J Young - Trustee

## **Bawtry Action For Sport And Recreation**

### **Notes to the Financial Statements For The Year Ended 30 June 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Bawtry Action For Recreation And Sport is a charity registered in England. The address of the registered office is given in the trustee's report. The nature of the charity's operations and principal activities are to raise funds for improvements of local sports and recreation and to organise the annual Bawtry sports day.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donation and legacy income represents revenue and capital grants received from sponsors and grant awarding bodies in support of particular activities.

Grants are included in the Statement of Financial Activities on a receivable basis. The amount of income received for specific purposes but not expended in the period is shown in the relevant funds on the Balance sheet. Where income is received and relates to a period other than the accounting period, it is deferred and included within creditors as deferred income.

The charity received government grants during the year including Coronavirus business support grants which are recognised in the Statement of Financial Activities in the same period as the expenditure under the accruals model.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

##### **Tangible fixed assets**

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

Land and buildings	- 3% on cost
Sports equipment	- 20% straight line
Fixtures and equipment	- 20% straight line

##### **Stocks**

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

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 1. ACCOUNTING POLICIES - continued

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Operating leases**

Rentals payable and receivable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### 2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Revenue grants	8,001	12,599
Capital grants	8,168	3,375
	<u>16,169</u>	<u>15,974</u>

#### 3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>2,150</u>	<u>-</u>

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	Memorial Sports Ground and Wharf Street play area	Total activities
	£	£
Sports ground and pavilion hire	2,965	750
Bar takings	61,931	22,486
Function room hire	8,863	4,608
Sponsorship	-	926
	<u>73,759</u>	<u>28,770</u>

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Memorial Sports Ground and Wharf Street play area	<u>75,680</u>	<u>22,501</u>	<u>98,181</u>

#### 6. SUPPORT COSTS

	Other overheads	Governance costs	Totals
	£	£	£
Memorial Sports Ground and Wharf Street play area	<u>21,301</u>	<u>1,200</u>	<u>22,501</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

##### Trustees' expenses

During the year there were no trustees who were reimbursed for expenses paid for on behalf of the charity (2021: 1).

No expenses were reimbursed to trustees during the year. (2021: £368 which were reimbursements for expenses relating to the maintenance of the Pavilion and bar equipment).

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,599	3,375	15,974
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	28,770	-	28,770
Other income	19,290	-	19,290
<b>Total</b>	<u>60,659</u>	<u>3,375</u>	<u>64,034</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	41,289	16,046	57,335
<b>NET INCOME/(EXPENDITURE)</b>	19,370	(12,671)	6,699
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	23,145	422,806	445,951
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>42,515</u>	<u>410,135</u>	<u>452,650</u>

**9. TANGIBLE FIXED ASSETS**

	Land and buildings £	Sports equipment £	Fixtures and equipment £	Totals £
<b>COST</b>				
At 1 July 2021	560,554	5,700	13,964	580,218
Additions	-	248	10,876	11,124
At 30 June 2022	<u>560,554</u>	<u>5,948</u>	<u>24,840</u>	<u>591,342</u>
<b>DEPRECIATION</b>				
At 1 July 2021	142,073	650	6,290	149,013
Charge for year	16,051	1,144	4,106	21,301
At 30 June 2022	<u>158,124</u>	<u>1,794</u>	<u>10,396</u>	<u>170,314</u>
<b>NET BOOK VALUE</b>				
At 30 June 2022	<u>402,430</u>	<u>4,154</u>	<u>14,444</u>	<u>421,028</u>
At 30 June 2021	<u>418,481</u>	<u>5,050</u>	<u>7,674</u>	<u>431,205</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2022**

<b>10. STOCKS</b>		2022	2021
		£	£
	Stocks	4,941	2,299
		<u>          </u>	<u>          </u>

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
	Trade debtors	1,129	884
	Prepayments	2,129	2,281
		<u>          </u>	<u>          </u>
		3,258	3,165
		<u>          </u>	<u>          </u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
	Trade creditors	5,003	1,186
	Other creditors	292	-
	Deferred income	4,535	4,000
	Accrued expenses	2,199	1,721
		<u>          </u>	<u>          </u>
		12,029	6,907
		<u>          </u>	<u>          </u>

<b>13. MOVEMENT IN FUNDS</b>			Net movement in funds	At 30.6.22
	At 1.7.21			£
	£		£	
	<b>Unrestricted funds</b>			
	General fund	42,515	3,316	45,831
	<b>Restricted funds</b>			
	Restricted	410,135	(9,419)	400,716
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	452,650	(6,103)	446,547
		<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	83,910	(80,594)
	<b>Restricted funds</b>		
	Restricted	8,168	(17,587)
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	92,078	(98,181)
		<u>          </u>	<u>          </u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2022**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	23,145	19,370	42,515
<b>Restricted funds</b>			
Restricted	422,806	(12,671)	410,135
<b>TOTAL FUNDS</b>	<u>445,951</u>	<u>6,699</u>	<u>452,650</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,659	(41,289)	19,370
<b>Restricted funds</b>			
Restricted	3,375	(16,046)	(12,671)
<b>TOTAL FUNDS</b>	<u>64,034</u>	<u>(57,335)</u>	<u>6,699</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	23,145	22,686	45,831
<b>Restricted funds</b>			
Restricted	422,806	(22,090)	400,716
<b>TOTAL FUNDS</b>	<u>445,951</u>	<u>596</u>	<u>446,547</u>

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,569	(121,883)	22,686
<b>Restricted funds</b>			
Restricted	11,543	(33,633)	(22,090)
<b>TOTAL FUNDS</b>	<u>156,112</u>	<u>(155,516)</u>	<u>596</u>

The restricted fund relates to grants received for capital expenditure. The fund balance at the year end represents the net book value of the underlying assets.

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022 nor the year ended 30 June 2021.

## Bawtry Action For Sport And Recreation

### Detailed Statement of Financial Activities For The Year Ended 30 June 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Revenue grants	8,001	12,599
Capital grants	8,168	3,375
	16,169	15,974
<b>Other trading activities</b>		
Fundraising events	2,150	-
<b>Charitable activities</b>		
Sports ground and pavilion hire	2,965	750
Bar takings	61,931	22,486
Function room hire	8,863	4,608
Sponsorship	-	926
	73,759	28,770
<b>Other income</b>		
Coronavirus business support grants	-	19,290
	-	19,290
<b>Total incoming resources</b>	92,078	64,034
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hire of plant and machinery	1,398	701
Rent and rates	438	46
Insurance	1,687	1,838
Utility costs	11,353	3,916
Bar purchases adjusted for stock movements	32,522	13,116
Event costs	1,106	-
Equipment	400	264
Ground maintenance	4,086	4,720
Pavilion maintenance	10,789	8,553
Repairs and renewals	626	825
Advertising and marketing	264	-
Miscellaneous costs	827	591
Cleaning	1,761	864
Wharf street play area costs	-	315
Subscriptions	5,533	1,248
Professional fees	1,954	-
Donations paid	266	250
Bank charges	670	-
	75,680	37,247
<b>Support costs</b>		

This page does not form part of the statutory financial statements

## Bawtry Action For Sport And Recreation

### Detailed Statement of Financial Activities For The Year Ended 30 June 2022

	2022 £	2021 £
<b>Support costs</b>		
<b>Other overheads</b>		
Depreciation of buildings	16,051	16,051
Depreciation of sports equipment	1,144	650
Depreciation of fixtures and equipment	4,106	2,187
	<u>21,301</u>	<u>18,888</u>
<b>Governance costs</b>		
Independent Examiners remuneration	1,200	1,200
	<u>98,181</u>	<u>57,335</u>
Total resources expended		
<b>Net (expenditure)/income</b>	<u>(6,103)</u>	<u>6,699</u>

This page does not form part of the statutory financial statements

**BAWTRY ACTION FOR RECREATION AND SPORT**

England & Wales - Charity number 1102309

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 30 June 2022  
for  
Bawtry Action For Sport And Recreation**

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

# **Bawtry Action For Sport And Recreation**

## **Contents of the Financial Statements For The Year Ended 30 June 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

# **Bawtry Action For Sport And Recreation**

## **Report of the Trustees For The Year Ended 30 June 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To promote the benefit of the inhabitants of Bawtry and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by:

- i) provision and assistance of facilities in the interests of social welfare, sport and recreation;
- ii) associating with local residents, local authorities and other voluntary organisations in a common effort to improve the environment and conditions of life of the said inhabitants.

#### **Significant activities**

The charity continued to maintain its responsibility for multiuser sports equipment at Wharf Street play area in Bawtry and Community Pavilion at the Memorial Sports Ground off Scrooby Lane, Bawtry. The Pavilion opened in 2017. In the year to 30 June 2022 its management continued to be on a voluntary basis.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Performance**

The charity has made a deficit of £6,103 (2021: surplus of £6,699). Total funds at the year end amount to £446,547 of which £45,831 are unrestricted and £400,716 are restricted.

#### **Risk and risk management**

The principal risks of the charity in the period were identified as:

- i) maintaining enough cash flow to maintain the development of the pavilion project;
- ii) Health and Safety issues at both charity sites.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees set a reserves policy during the period which seeks to maintain unrestricted funds of £5,000 at the end of each accounting period going forward.

#### **FUTURE PLANS**

The charity has no significant development plans for the near future. It aims to continue to make further the progress regarding its financial sustainability whilst continuing to develop its activities at the Community Pavilion.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Charity constitution**

The trustees are accountable for the good running of the charity. They meet regularly. Operational matters at the Community Pavilion are discussed monthly at an operations group meeting which includes two trustees, with some delegated authority, members of user groups and the pavilion manager.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1102309

**Bawtry Action For Sport And Recreation**

**Report of the Trustees  
For The Year Ended 30 June 2022**

**Principal address**

11 School Walk  
Bawtry  
Doncaster  
South Yorkshire  
DN10 6HP

**Trustees**

C P Burton  
A J Young  
J Paterson  
J H Teal (resigned 31.12.21)

**Independent Examiner**

Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

Approved by order of the board of trustees on 29 April 2023 and signed on its behalf by:

A J Young - Trustee

**Independent Examiner's Report to the Trustees of  
Bawtry Action For Sport And Recreation**

**Independent examiner's report to the trustees of Bawtry Action For Sport And Recreation**

I report to the charity trustees on my examination of the accounts of Bawtry Action For Sport And Recreation (the Trust) for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Julie Holderness  
ACA FCCA  
Roddis Taylor Robinson  
Chartered Accountants  
Unit 6, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire  
S8 0TB

29 April 2023

## Bawtry Action For Sport And Recreation

### Statement of Financial Activities For The Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	8,001	8,168	16,169	15,974
<b>Charitable activities</b>					
Memorial Sports Ground and Wharf Street play area		73,759	-	73,759	28,770
Other trading activities	3	2,150	-	2,150	-
Other income		-	-	-	19,290
<b>Total</b>		83,910	8,168	92,078	64,034
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Memorial Sports Ground and Wharf Street play area	5	80,594	17,587	98,181	57,335
<b>NET INCOME/(EXPENDITURE)</b>		3,316	(9,419)	(6,103)	6,699
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		42,515	410,135	452,650	445,951
<b>TOTAL FUNDS CARRIED FORWARD</b>		45,831	400,716	446,547	452,650

The notes form part of these financial statements

## Bawtry Action For Sport And Recreation

### Balance Sheet 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	20,312	400,716	421,028	431,205
<b>CURRENT ASSETS</b>					
Stocks	10	4,941	-	4,941	2,299
Debtors	11	3,258	-	3,258	3,165
Cash at bank and in hand		29,349	-	29,349	22,888
		<u>37,548</u>	<u>-</u>	<u>37,548</u>	<u>28,352</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(12,029)	-	(12,029)	(6,907)
		<u>25,519</u>	<u>-</u>	<u>25,519</u>	<u>21,445</u>
<b>NET CURRENT ASSETS</b>					
		<u>45,831</u>	<u>400,716</u>	<u>446,547</u>	<u>452,650</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>45,831</u>	<u>400,716</u>	<u>446,547</u>	<u>452,650</u>
<b>NET ASSETS</b>					
		<u>45,831</u>	<u>400,716</u>	<u>446,547</u>	<u>452,650</u>
<b>FUNDS</b>					
	13			45,831	42,515
Unrestricted funds				400,716	410,135
Restricted funds				<u>446,547</u>	<u>452,650</u>
<b>TOTAL FUNDS</b>					
				<u>446,547</u>	<u>452,650</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2023 and were signed on its behalf by:

A J Young - Trustee

# Bawtry Action For Sport And Recreation

## Notes to the Financial Statements For The Year Ended 30 June 2022

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Bawtry Action For Recreation And Sport is a charity registered in England. The address of the registered office is given in the trustee's report. The nature of the charity's operations and principal activities are to raise funds for improvements of local sports and recreation and to organise the annual Bawtry sports day.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donation and legacy income represents revenue and capital grants received from sponsors and grant awarding bodies in support of particular activities.

Grants are included in the Statement of Financial Activities on a receivable basis. The amount of income received for specific purposes but not expended in the period is shown in the relevant funds on the Balance sheet. Where income is received and relates to a period other than the accounting period, it is deferred and included within creditors as deferred income.

The charity received government grants during the year including Coronavirus business support grants which are recognised in the Statement of Financial Activities in the same period as the expenditure under the accruals model.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

#### **Tangible fixed assets**

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

Land and buildings	- 3% on cost
Sports equipment	- 20% straight line
Fixtures and equipment	- 20% straight line

#### **Stocks**

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

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 1. ACCOUNTING POLICIES - continued

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Operating leases**

Rentals payable and receivable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### 2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Revenue grants	8,001	12,599
Capital grants	8,168	3,375
	<u>16,169</u>	<u>15,974</u>

#### 3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>2,150</u>	<u>-</u>

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	Memorial Sports Ground and Wharf Street play area	Total activities
	£	£
Sports ground and pavilion hire	2,965	750
Bar takings	61,931	22,486
Function room hire	8,863	4,608
Sponsorship	-	926
	<u>73,759</u>	<u>28,770</u>

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Memorial Sports Ground and Wharf Street play area	<u>75,680</u>	<u>22,501</u>	<u>98,181</u>

#### 6. SUPPORT COSTS

	Other overheads £	Governance costs £	Totals £
Memorial Sports Ground and Wharf Street play area	<u>21,301</u>	<u>1,200</u>	<u>22,501</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

##### **Trustees' expenses**

During the year there were no trustees who were reimbursed for expenses paid for on behalf of the charity (2021: 1).

No expenses were reimbursed to trustees during the year. (2021: £368 which were reimbursements for expenses relating to the maintenance of the Pavilion and bar equipment).

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,599	3,375	15,974
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	28,770	-	28,770
Other income	19,290	-	19,290
<b>Total</b>	<u>60,659</u>	<u>3,375</u>	<u>64,034</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Memorial Sports Ground and Wharf Street play area	41,289	16,046	57,335
<b>NET INCOME/(EXPENDITURE)</b>	19,370	(12,671)	6,699
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	23,145	422,806	445,951
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>42,515</u>	<u>410,135</u>	<u>452,650</u>

**9. TANGIBLE FIXED ASSETS**

	Land and buildings £	Sports equipment £	Fixtures and equipment £	Totals £
<b>COST</b>				
At 1 July 2021	560,554	5,700	13,964	580,218
Additions	-	248	10,876	11,124
At 30 June 2022	<u>560,554</u>	<u>5,948</u>	<u>24,840</u>	<u>591,342</u>
<b>DEPRECIATION</b>				
At 1 July 2021	142,073	650	6,290	149,013
Charge for year	16,051	1,144	4,106	21,301
At 30 June 2022	<u>158,124</u>	<u>1,794</u>	<u>10,396</u>	<u>170,314</u>
<b>NET BOOK VALUE</b>				
At 30 June 2022	<u>402,430</u>	<u>4,154</u>	<u>14,444</u>	<u>421,028</u>
At 30 June 2021	<u>418,481</u>	<u>5,050</u>	<u>7,674</u>	<u>431,205</u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2022**

<b>10. STOCKS</b>		2022	2021
		£	£
	Stocks	4,941	2,299
		<u>          </u>	<u>          </u>

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
	Trade debtors	1,129	884
	Prepayments	2,129	2,281
		<u>          </u>	<u>          </u>
		3,258	3,165
		<u>          </u>	<u>          </u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
	Trade creditors	5,003	1,186
	Other creditors	292	-
	Deferred income	4,535	4,000
	Accrued expenses	2,199	1,721
		<u>          </u>	<u>          </u>
		12,029	6,907
		<u>          </u>	<u>          </u>

<b>13. MOVEMENT IN FUNDS</b>			Net movement in funds	At 30.6.22
	At 1.7.21			£
	£		£	
	<b>Unrestricted funds</b>			
	General fund	42,515	3,316	45,831
	<b>Restricted funds</b>			
	Restricted	410,135	(9,419)	400,716
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	452,650	(6,103)	446,547
		<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	83,910	(80,594)
	<b>Restricted funds</b>		
	Restricted	8,168	(17,587)
		<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	92,078	(98,181)
		<u>          </u>	<u>          </u>

**Bawtry Action For Sport And Recreation**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2022**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	23,145	19,370	42,515
<b>Restricted funds</b>			
Restricted	422,806	(12,671)	410,135
<b>TOTAL FUNDS</b>	<u>445,951</u>	<u>6,699</u>	<u>452,650</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,659	(41,289)	19,370
<b>Restricted funds</b>			
Restricted	3,375	(16,046)	(12,671)
<b>TOTAL FUNDS</b>	<u>64,034</u>	<u>(57,335)</u>	<u>6,699</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	23,145	22,686	45,831
<b>Restricted funds</b>			
Restricted	422,806	(22,090)	400,716
<b>TOTAL FUNDS</b>	<u>445,951</u>	<u>596</u>	<u>446,547</u>

## Bawtry Action For Sport And Recreation

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,569	(121,883)	22,686
<b>Restricted funds</b>			
Restricted	11,543	(33,633)	(22,090)
<b>TOTAL FUNDS</b>	<u>156,112</u>	<u>(155,516)</u>	<u>596</u>

The restricted fund relates to grants received for capital expenditure. The fund balance at the year end represents the net book value of the underlying assets.

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022 nor the year ended 30 June 2021.

## Bawtry Action For Sport And Recreation

### Detailed Statement of Financial Activities For The Year Ended 30 June 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Revenue grants	8,001	12,599
Capital grants	8,168	3,375
	16,169	15,974
<b>Other trading activities</b>		
Fundraising events	2,150	-
<b>Charitable activities</b>		
Sports ground and pavilion hire	2,965	750
Bar takings	61,931	22,486
Function room hire	8,863	4,608
Sponsorship	-	926
	73,759	28,770
<b>Other income</b>		
Coronavirus business support grants	-	19,290
	-	19,290
<b>Total incoming resources</b>	92,078	64,034
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hire of plant and machinery	1,398	701
Rent and rates	438	46
Insurance	1,687	1,838
Utility costs	11,353	3,916
Bar purchases adjusted for stock movements	32,522	13,116
Event costs	1,106	-
Equipment	400	264
Ground maintenance	4,086	4,720
Pavilion maintenance	10,789	8,553
Repairs and renewals	626	825
Advertising and marketing	264	-
Miscellaneous costs	827	591
Cleaning	1,761	864
Wharf street play area costs	-	315
Subscriptions	5,533	1,248
Professional fees	1,954	-
Donations paid	266	250
Bank charges	670	-
	75,680	37,247
<b>Support costs</b>		

This page does not form part of the statutory financial statements

## Bawtry Action For Sport And Recreation

### Detailed Statement of Financial Activities For The Year Ended 30 June 2022

	2022 £	2021 £
<b>Support costs</b>		
<b>Other overheads</b>		
Depreciation of buildings	16,051	16,051
Depreciation of sports equipment	1,144	650
Depreciation of fixtures and equipment	4,106	2,187
	<u>21,301</u>	<u>18,888</u>
<b>Governance costs</b>		
Independent Examiners remuneration	1,200	1,200
	<u>98,181</u>	<u>57,335</u>
Total resources expended		
<b>Net (expenditure)/income</b>	<u>(6,103)</u>	<u>6,699</u>

This page does not form part of the statutory financial statements