

**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**

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# **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>		<u>83,910</u>	<u>8,168</u>	<u>92,078</u>	<u>64,034</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Memorial Sports Ground and Wharf Street play area		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>		<u>45,831</u>	<u>400,716</u>	<u>446,547</u>	<u>452,650</u>

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)
<b>NET CURRENT ASSETS</b>		<u>25,519</u>	<u>-</u>	<u>25,519</u>	<u>21,445</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				
Unrestricted funds				45,831	42,515
Restricted funds				<u>400,716</u>	<u>410,135</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 Memorial Sports Ground and Wharf Street play area £	2021     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

### 10. STOCKS

	2022	2021
	£	£
Stocks	4,941	2,299

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

	2022	2021
	£	£
Trade debtors	1,129	884
Prepayments	2,129	2,281
	3,258	3,165

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

	2022	2021
	£	£
Trade creditors	5,003	1,186
Other creditors	292	-
Deferred income	4,535	4,000
Accrued expenses	2,199	1,721
	12,029	6,907

### 13. 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>	452,650	(6,103)	446,547

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>	92,078	(98,181)	(6,103)

# 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
	<hr/> 16,169	<hr/> 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
	<hr/> 73,759	<hr/> 28,770
<b>Other income</b>		
Coronavirus business support grants	-	19,290
	<hr/>	<hr/>
<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	-
	<hr/> 75,680	<hr/> 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>