

**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
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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 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 £ |
|---|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| | Notes | | | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 4,003 | - | 4,003 | 16,169 |
| Charitable activities | | | | | |
| Memorial Sports Ground and Wharf Street play area | 4 | 76,619 | - | 76,619 | 73,759 |
| Other trading activities | 3 | 980 | - | 980 | 2,150 |
| Total | | <u>81,602</u> | <u>-</u> | <u>81,602</u> | <u>92,078</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Memorial Sports Ground and Wharf Street play area | 5 | 86,386 | 18,017 | 104,403 | 98,181 |
| NET INCOME/(EXPENDITURE) | | <u>(4,784)</u> | <u>(18,017)</u> | <u>(22,801)</u> | <u>(6,103)</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 45,831 | 400,716 | 446,547 | 452,650 |
| TOTAL FUNDS CARRIED FORWARD | | <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 £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | 23,765 | 382,699 | 406,464 | 421,028 |
| CURRENT ASSETS | | | | | |
| 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> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (9,714) | - | (9,714) | (12,029) |
| NET CURRENT ASSETS | | <u>17,282</u> | <u>-</u> | <u>17,282</u> | <u>25,519</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>41,047</u> | <u>382,699</u> | <u>423,746</u> | <u>446,547</u> |
| NET ASSETS | | <u>41,047</u> | <u>382,699</u> | <u>423,746</u> | <u>446,547</u> |
| FUNDS | 13 | | | | |
| Unrestricted funds | | | | 41,047 | 45,831 |
| Restricted funds | | | | <u>382,699</u> | <u>400,716</u> |
| TOTAL FUNDS | | | | <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 | <u>7,666</u> | <u>8,863</u> |
| | <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 |

6. SUPPORT COSTS

| | Other overheads £ | Governance costs £ | Totals £ |
|--|-------------------------|--------------------------|-------------|
| Memorial Sports Ground and Wharf Street play area | 21,978 | 1,140 | 23,118 |

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

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

10. STOCKS

| | 2023 £ | 2022 £ |
|--------|-----------|-----------|
| Stocks | 2,470 | 4,941 |

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---------------|-----------|-----------|
| Trade debtors | 711 | 1,129 |
| Prepayments | 2,446 | 2,129 |
| | 3,157 | 3,258 |

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 |
| | 9,714 | 12,029 |

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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 45,831 | (4,784) | 41,047 |
| Restricted funds | | | |
| Restricted | 400,716 | (18,017) | 382,699 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 81,602 | (86,386) | (4,784) |
| Restricted funds | | | |
| Restricted | - | (18,017) | (18,017) |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 42,515 | 3,316 | 45,831 |
| Restricted funds | | | |
| Restricted | 410,135 | (9,419) | 400,716 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 83,910 | (80,594) | 3,316 |
| Restricted funds | | | |
| Restricted | 8,168 | (17,587) | (9,419) |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 42,515 | (1,468) | 41,047 |
| Restricted funds | | | |
| Restricted | 410,135 | (27,436) | 382,699 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 165,512 | (166,980) | (1,468) |
| Restricted funds | | | |
| Restricted | 8,168 | (35,604) | (27,436) |
| TOTAL FUNDS | <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 £ |
|--|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Revenue grants | 4,003 | 8,001 |
| Capital grants | - | 8,168 |
| | <hr/> 4,003 | <hr/> 16,169 |
| Other trading activities | | |
| Fundraising events | 980 | 2,150 |
| Charitable 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 |
| | <hr/> 76,619 | <hr/> 73,759 |
| Total incoming resources | <hr/> 81,602 | <hr/> 92,078 |
| EXPENDITURE | | |
| Charitable activities | | |
| 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/> 81,285 | <hr/> 75,680 |
| Support costs | | |
| Other overheads | | |
| 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/> 21,978 | <hr/> 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 £ |
|------------------------------------|-----------------|----------------|
| Other overheads | | |
| Governance costs | | |
| Independent Examiners remuneration | 1,140 | 1,200 |
| Total resources expended | 104,403 | 98,181 |
| Net expenditure | <u>(22,801)</u> | <u>(6,103)</u> |

This page does not form part of the statutory financial statements