

**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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

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

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	4,003
Charitable activities	4				
Memorial Sports Ground and Wharf Street play area		28,638	-	28,638	76,619
Other trading activities	3	-	-	-	980
Total		<u>28,638</u>	<u>-</u>	<u>28,638</u>	<u>81,602</u>
EXPENDITURE ON					
Charitable activities	5				
Memorial Sports Ground and Wharf Street play area		<u>48,038</u>	<u>18,017</u>	<u>66,055</u>	<u>104,403</u>
NET INCOME/(EXPENDITURE)		(19,400)	(18,017)	(37,417)	(22,801)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>41,047</u>	<u>382,699</u>	<u>423,746</u>	<u>446,547</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>21,647</u></u>	<u><u>364,682</u></u>	<u><u>386,329</u></u>	<u><u>423,746</u></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 £
FIXED ASSETS					
Tangible assets	9	19,374	364,682	384,056	406,465
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	12	(8,890)	-	(8,890)	(9,715)
NET CURRENT ASSETS		<u>2,273</u>	<u>-</u>	<u>2,273</u>	<u>17,281</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,647</u>	<u>364,682</u>	<u>386,329</u>	<u>423,746</u>
NET ASSETS		<u>21,647</u>	<u>364,682</u>	<u>386,329</u>	<u>423,746</u>
FUNDS	13				
Unrestricted funds				21,647	41,047
Restricted funds				364,682	382,699
TOTAL FUNDS				<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>
	28,638	76,619
	<u> </u>	<u> </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

6. SUPPORT COSTS

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

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

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 £
COST				
At 1 July 2023 and 30 June 2024	560,554	5,948	32,255	598,757
DEPRECIATION				
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
NET BOOK VALUE				
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 £
Unrestricted funds			
General fund	41,047	(19,400)	21,647
Restricted funds			
Restricted	382,699	(18,017)	364,682
TOTAL FUNDS	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 £
Unrestricted funds			
General fund	28,638	(48,038)	(19,400)
Restricted funds			
Restricted	-	(18,017)	(18,017)
TOTAL FUNDS	<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 £
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>

Comparative 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>

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 £
Unrestricted funds			
General fund	45,831	(24,184)	21,647
Restricted funds			
Restricted	400,716	(36,034)	364,682
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	110,240	(134,424)	(24,184)
Restricted funds			
Restricted	-	(36,034)	(36,034)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Revenue grants	-	4,003
Other trading activities		
Fundraising events	-	980
Charitable 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
	<hr/>	<hr/>
	28,638	76,619
Total incoming resources	<hr/>	<hr/>
	28,638	81,602
EXPENDITURE		
Charitable activities		
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
Support costs		
Other overheads		
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
Governance costs		
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	66,055	104,403
Net expenditure	(37,417)	(22,801)

This page does not form part of the statutory financial statements