

**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

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**

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**

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

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**

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

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

				2024
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Charitable activities:				
	Memorial Sports Ground and Wharf Street play area	28,638	-	28,638
EXPENDITURE ON:				
Charitable activities:				
	Memorial Sports Ground and Wharf Street play area	(48,038)	(18,017)	(66,055)
NET EXPENDITURE				
NET MOVEMENT IN FUNDS				
RECONCILIATION OF FUNDS:				
Total funds brought forward				
TOTAL FUNDS CARRIED FORWARD				

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

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

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

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

	2025		
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Memorial Sports Ground and Wharf Street play area	48,132	22,609	70,741

	2024		
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Memorial Sports Ground and Wharf Street play area	42,566	23,489	66,055

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

4. Support Costs

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

5. Independent Examiner's Remuneration

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

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

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
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
Depreciation				
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
Net Book Value				
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

	2025	2024
	£	£
Stock	2,997	2,237

9. Debtors

	2025	2024
	£	£
Due within one year		
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

	2025	2024
	£	£
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:

	2025	2024
	£	£
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

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

	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	41,047	28,638	(48,038)	21,647
Restricted funds				
Restricted funds	382,699	-	(18,017)	364,682
Total funds	<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

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

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Memorial Sports Ground and Wharf Street play area		
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
	<u>50,451</u>	<u>28,638</u>
	50,451	28,638
EXPENDITURE ON:		
Charitable Activities:		
Memorial Sports Ground and Wharf Street play area		
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)
	<u>(70,741)</u>	<u>(66,055)</u>
	(70,741)	(66,055)
NET EXPENDITURE	<u>(20,290)</u>	<u>(37,417)</u>