

Financial Statements for the Year Ended 31 March 2023  
for  
Scarborough Athletic Club

Registered Charity Number 1131989

Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
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Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
General Information

Scarborough Athletic Club is a registered charity governed by a Club Constitution adopted at an Extraordinary meeting of members on 18 June 2009 and registered with the Charity Commission on 5 October 2009 (registered charity number 1131989).

The objective of Scarborough Athletic Club, hereinafter referred to as Scarborough AC is:

- The promotion of community participation in healthy recreation in particular by the provision of facilities for running and athletics

Funds shall be allocated in accordance with the objects based on the need relating to each object and to ensure the effective operation of the charity as determined by the Trustees.

In setting our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the advancement of health.

Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
Trustees Details

**Current Trustees at 31 March 2023**

Anthony Tomaszewicz  
Caroline Metcalf  
Chris Wade  
Dale Hepples  
David Field  
Denise Bailey  
Harry Forkin  
Hilary Casey  
Katy Rawnsley  
Lisa Baker  
Mick Thompson  
Ralph Broadley  
Wendy Pattison

**Officers at 31 March 2023**

Chairman - David Field  
Secretary - Lisa Baker  
Treasurer - Caroline Metcalf

**Bankers:**

HSBC  
33 St Nicholas Street  
Scarborough  
YO11 2HN

**Independent Examiner:**

Rebecca Dent

**Scarborough Athletic Club Contacts:**

Email - [mail@scarboroughac.co.uk](mailto:mail@scarboroughac.co.uk)  
Web - [www.scarboroughac.co.uk](http://www.scarboroughac.co.uk)

## **Trustees' Responsibility for the Financial Statements**

Charity law required the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity. The statements must show the charity's incoming resources and how resources have been applied in the period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- To value assets and liabilities in accordance with the Statement of Recommended Practice for accounting by charities

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Developments, Activities and Achievements during the year**

We returned to weekly meetings and held a successful 10k in October

## **Organisational Structure**

The day to day running of the charity is led by the Chairman, David Field, supported by the Trustees. There are no paid members of staff.

## **Recruitment of Trustees**

Trustees are sought who will bring added value to the charity and are appointed annually at the Annual General Meeting of members. Where there is a need for new trustees in the interim, these are identified and are appointed by the remaining trustees.

## **Rules**

The charity is governed by the rules contained within the deed of trust adopted on 24 August 2009.

## **Relationships**

Scarborough AC is affiliated to UK Athletics.

In addition, the Club has strong working relationships with the following (and many other) local organisations for which it is very grateful:

- McCains
- Pindar School
- Scarborough Borough Council
- Scarborough Rugby Club

## **Review of Activities**

The gross income of the charity for the year was **£64918.85** and incurred a profit for the year of **£6571.02**. Overall, this results in total unrestricted funds to be carried forward at the year end of **£80167.86**.

## **Policies**

The charity has no paid employees. Policies are developed as required and existing policies include a Child Protection Policy.

## **Reserves**

Scarborough Athletic Club has no legally constituted reserve balance but holds the following informally allocated fund:

- Race Account (Scarborough 10k monies)

## **Risk Management**

All funds are held with HSBC Bank. The trustees recognise that some of Scarborough Athletic Club's activities could create a potential for claims against the charity. There are no known claims to date. Insurance is maintained by the trustees through UK Athletics for public liability up to £50m.

## **Investment Policy**

Short term surplus funds are held with HSBC Bank.

Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
Trustees Approval Certificate

On behalf of the trustees, I approve of the financial statements to 31 March 2023 and confirm that all relevant records and information has been included.

A handwritten signature in black ink, appearing to read 'R. D. Jones', is written over a faint horizontal line.

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 12.

### **Respective responsibilities of trustee and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) do not apply. It is my responsibility to state that, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) of the act whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those reports. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in any audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention which:

1. gives me reasonable cause to believe that in any material respect the requirements a) to keep accounting records in accordance with section 41 of the Act and b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met.
2. in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In connection with my examination, no matter has come to my attention which:





Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
Consolidated Income and Expenditure Account

	31.03.23		31.03.22	
	£	£	£	£
<b>Income</b>				
Club Membership and Sessions	8,682.76		42,802.45	
Club Kit Sold	961.50		1,758.00	
Bus income	916.00			
Event fees	30,012.00		10,308.40	
Donations and Grants	11,164.70		10,050.00	
		51,736.96		64,918.85
<b>Other income</b>				
Interest Received	157.44		4.21	
		157.44		4.21
<b>Expenditure</b>				
Venue Hire	5,624.70		3,856.25	
Bus Hire	750.00			
Subsistence	713.65			
Capital Items	200.00			
Equipment	820.03			
Athletic Events	445.21		320.00	
Donations made	1,422.55		5,339.05	
Finishers Goodies	13,495.00		12,037.64	
10K Services	16,000.99		24,408.50	
Repairs and renewals			30.00	
Presentation and Awards	1777.16		1450.47	
Subscriptions and Licences	7608.78		7136.8	
Kit Purchased	435.36		2961.09	
Training and Courses	2920.48		560	
Bank Charges	146.31		34.8	
Motor Expenses	340.50		340.09	
Stationery, Printing and Postage	84.47		232.35	
		52,785.19		58,707.04
<b>NET PROFIT / (LOSS)</b>		<b>- 890.79</b>		<b>6,216.02</b>

Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
General Income and Expenditure Account

	31.03.23		31.03.22	
	£	£	£	£
<b>Income</b>				
Club Membership	8,040.96		42,398.37	
Membership Refunds			-159.42	
Junior sessions	641.80		563.50	
Walk2Run	-			
Core Session	-			
Kit sold	961.50		1,758.00	
Track & Field Reimbursement	-			
Bus income	916.00			
Donations received	136.00			
		10,696.26		44,560.45
<b>Other income</b>				
Interest Received	157.44		4.21	
		157.44		4.21
<b>Expenditure</b>				
Venue Hire	2,140.00		800.00	
Bus Hire	750.00			
Subsistence	97.40			
Capital Items	200.00			
Equipment	820.03			
Race Entrant Fees				
Donations made	422.55			
Advertisement				
Entertainment	616.25			
Repairs and renewals				
Track & Field Expenses	445.21		320.00	
Presentation and Awards	617.16		210.47	
Subscriptions and Licences	7,608.78		7,136.80	
Kit Purchased	435.36		2,961.09	
Training and Courses	2,920.48		560.00	
Bank Charges	68.31		17.40	
Motor Expenses	88.50		42.24	
Stationery, Printing and Postage	69.93		232.35	
		17,299.96		12,280.35
<b>NET PROFIT / (LOSS)</b>		<b>- 6,446.26</b>		<b>32,284.31</b>

Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
RACE Income and Expenditure Account

	31.03.23		31.03.22	
	£	£	£	£
<b>Income</b>				
Yorkshire Coast 10K Entrants	30,012.00		10,000.00	
Fun Run Entrants	-		-	
Sale of prior year t-shirts	-		-	
Donations and Grants	<u>11,028.70</u>		<u>10,050.00</u>	
		41,040.70		20,050.00
<b>Expenditure</b>				
Venue Hire	3,484.70		3,056.25	
Event Commission			-	
Event Expenses			-	
Finishers Goodies	13,495.00		12,037.64	
Services	16,000.99		24,100.10	
Stationery, Printing and Postage	14.54		-	
Motor Expenses	252.00		297.85	
Donations made	1,000.00		5,339.05	
Bank Charges	78.00		17.40	
Repairs and Renewals			30.00	
Awards and Presentations	<u>1,160.00</u>		<u>1,240.00</u>	
		35,485.23		46,118.29
<b>NET PROFIT / (LOSS)</b>		<u><u>5,555.47</u></u>		<u><u>- 26,068.29</u></u>

Scarborough Athletic Club  
31 March 2023  
Charity Number 1131989  
Balance Sheet

	31.03.23 £	31.03.22 £
<b>Current Assets</b>		
Cash at Current Account	18,456.24	25,059.94
Cash at Savings Account	41,998.48	41,841.04
Cash at Race Account	11,099.35	5,543.88
Cash in Hand	-	-
<b>Total Assets</b>	<b>71,554.07</b>	<b>72,444.86</b>
<b>Current Liabilities</b>		
Amounts falling due within one year	-	-
<b>Total Assets Less Current Liabilities</b>	<b>71,554.07</b>	<b>72,444.86</b>
<b>Represented by</b>		
Restricted Funds		
Unrestricted Funds	-	-
Unrestricted Funds brought forward	72,444.86	73,596.84
Unrestricted Funds arising in year	- 890.79	- 1,151.98
<b>Unrestricted Fund carried forward</b>	<b>71,554.07</b>	<b>72,444.86</b>

Scarborough Athletic Club

31 March 2023

Charity Number 1131989

Accounting Policies

### **1. Basis of Accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice of Accounting for Charities (SORP 2005) issued March 2005 and applicable accounting standards.

### **2. Income**

Donations, legacies and other income are accounted for when received.

### **3. Gifts in Kind**

The charity receives the benefit of work carried out by volunteers and obtains the use of equipment and facilities without charge. No value has been placed on these items in the accounts.

### **4. Grants**

Revenue grants are credited to the income and expenditure account as received.

### **5. Taxation**

As a registered charity, Scarborough AC is generally exempt from income and capital gains tax, but not Value Added Tax (VAT). Irrecoverable VAT is included in the costs of those items to which it relates.

### **6. Depreciation**

The charity currently has no assets requiring a depreciation charge.

















