

DUCKLINGTON SPORTS CLUB

England & Wales · Charity number 1137103

Details

Other names	DUCKLINGTON SPORTS & SOCIAL CLUB
Status	Registered
Legal form	Other
Registered	2010-07-27
Register	View on the Charity Commission register

Contact

Address	52 Witney Road Ducklington Witney OX29 7TS
Phone	07500284693
Website	www.ducklingtonsportsclub.co.uk

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF DUCKLINGTON AND SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: To provide competitive and enjoyable football and cricket activities which are delivered by responsible and qualified coaches. Football teams participate in the Witney and District League, the Oxford Mail League and the Oxfordshire Invitation League Divisions and the cricket team participate in the Oxford Cricket Association League Divisions. The club now is a home for the game Aunt Sally.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** DUCKLINGTON
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£113,191	£110,499	-	-
2024-04-30	£75,995	£80,080	-	-
2023-04-30	£74,323	£71,424	-	-
2022-04-30	£66,000	£75,000	-	-
2021-04-30	£81,081	£78,924	-	-

Trustees

Name	Role	Appointed
STEVEN TOWNSEND JP	Chair	
Edward Todd		2015-07-01
JOHN SMYTH		

Accounts

DUCKLINGTON SPORTS CLUB

Accounts – 30th April 2025

DUCKLINGTON SPORTS CLUB

DUCKLINGTON SPORTS CLUB

Charity number: 1137103

Accounts – 30th April 2025

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DUCKLINGTON SPORTS CLUB

REPORT OF THE TRUSTEES
for the year ended 30th April 2025

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th April 2025.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Ducklington Sports Club.

Charity Registration Number: 1137103

Principal Address: Glebelands
Aston Road
Ducklington
Oxfordshire
OX29 7US

Trustees and Directors

The Trustees and officers who served during the year and since the year end were as follows:

Mr S Newcombe (resigned 23rd March 2025)

Mr J Smyth

Mr S Townsend

Mr E Todd

Objectives and Activities

The Club's objectives are to promote for the benefit of the inhabitants of Ducklington and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or social and economic circumstances or for the public at large, in the interest of social welfare and with the object of improving the condition of life of said inhabitants.

The policies adopted in furtherance of these objects are the promotion of team sports and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The main ways in which the Club seeks to fulfil its charitable objectives for the public benefit are as follows:

To provide competitive and enjoyable football and cricket activities which is delivered by responsible and qualified coaches. The football teams participate in the Witney and District League, The Oxford Mail League and Oxfordshire Invitation League divisions.

The ground is also open to public use when it has not been pre-booked. The Clubhouse is also available to hire for functions.

REPORT OF THE TRUSTEES
for the year 30th April 2025 (Continued)

Achievements and Performance

Ducklington Sports Club has continued to fulfil its objectives and over the course of the year has increased its level of activity.

Financial Review

The total income for the year was £113,191 and total expenditure on charitable activities amounted to £110,499.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 2 months of expenditure. The trustees consider that this should be in the region of £18,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Unrestricted funds stand at £18,209, above the required level.

Structure, Governance and Management**Governing Document**

Ducklington Sports Club is a charity registered with the Charity Commission and governed by its constitution of 1 September 1982 as amended most recently on 10 July 2010.

Appointment of Trustees

Trustees are appointed from those who wish to have a more active involvement and interest in the club and are made up of football members. They will have demonstrated skills necessary for their intended role.

Approved by the trustees on 21st January 2026 and signed on its behalf by:

E Todd

.....

E Todd - Trustee

Ducklington

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Ducklington Sports Club for the year ended 30th April 2025.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 charity 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.

J P Smith FCCA
Chartered Certified Accountant

105 Pensclose
Witney
Oxon
OX28 2EG

21st February 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th April 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations (and legacies)	3	8,276	-	8,276	10,790
Charitable activities	4	91,618	-	91,618	59,563
Other trading activities	5	-	-	-	283
Investments	6	-	-	-	97
Other	7	6,954	6,343	13,297	5,262
Total incoming resources		106,848	6,343	113,191	75,995
Expenditure on:					
Charitable activities	8	103,199	7,300	110,499	80,080
Total expenditure		103,199	7,300	110,499	80,080
Net income/(expenditure) and net movement in funds for the year		3,649	(957)	2,692	(4,085)
Transfer between funds					
Net Movement in funds		3,649	(957)	2,692	(4,085)
Reconciliation of funds					
Total funds brought forward		14,560	957	15,517	19,602
Total funds carried forward		18,209	-	18,209	15,517

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 6 to 11 form part of these financial statements

BALANCE SHEET as at 30th April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	3,150	-
Total fixed assets		<u>3,150</u>	<u>-</u>
Current assets			
Stock	15	1,876	1,880
Debtors	16	-	-
Cash at bank and in hand		13,683	21,253
Total current assets		<u>15,559</u>	<u>23,133</u>
Liabilities			
Creditors falling due within one year	17	500	7,616
Net current assets		<u>15,059</u>	<u>15,517</u>
Total assets less current liabilities		<u>18,209</u>	<u>15,517</u>
Total net assets	18	<u>£18,209</u>	<u>£15,517</u>
The funds of the Charity			
Restricted income funds	19	-	957
Unrestricted income funds	19	18,209	14,560
Revaluation reserve		-	-
Total unrestricted funds		<u>18,209</u>	<u>14,560</u>
Total charity funds		<u>£18,209</u>	<u>£15,517</u>

These accounts were approved by the board of trustees and authorised for issue on: 21st January 2026 and are signed on their behalf by:

E Todd

.....

E Todd – Trustee

J Smyth

.....

J Smyth - Trustee

S Townsend

.....

S Townsend - Trustee

NOTES TO THE ACCOUNTS for the year ended 30th April 2025**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS for the year ended 30th April 2025 (continued)**g) Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight-line basis as follows:

Plant & machinery - 20% straight line

h) Stock

Stock is included at the lower of cost or net realisable value.

i) Debtors

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

Ducklington Sports Club is a registered charity and was formed under a constitution dated 1st September 1982 as amended most recently on 10th July 2010.

3. Income from donations

	2025	2024
	£	£
Gifts and donations	5,276	5,790
Grants	3,000	5,000
	<u>£8,276</u>	<u>£10,790</u>

Of the £8,276 received in 2025 (2024: £10,790) £3,000 was restricted funds (2024: £5,000) and £5,276 was unrestricted funds (2024: £5,790).

4. Income from charitable activities

	2025	2024
	£	£
Membership fees	23,417	19,215
Clubhouse bar and tea sales	68,201	40,348
	<u>£91,618</u>	<u>£59,563</u>

All of the above income was unrestricted funds.

NOTES TO THE ACCOUNTS for the year ended 30th April 2025 (continued)**5. Income earned from other trading activity**

	2025	2024
	£	£
Fundraising events	-	283
	<u>-</u>	<u>£283</u>

All of the above income was unrestricted funds (2024 all unrestricted funds).

6. Investment income

All of the Charity investment income arises from money held in a Lloyds account.

7. Income earned from other sources

	2025	2024
	£	£
Sponsorship	7,960	3,150
Other	5,337	2,112
	<u>£13,297</u>	<u>£5,262</u>

All of the above income was unrestricted funds.

8. Analysis of expenditure on charitable activities

	2025	2024
	Total	Total
	£	£
Team Sport Costs		
Team kits and equipment	6,305	5,231
Match expenses	7,946	4,723
Training venue hire	7,647	7,290
Trophies	3,612	2,771
Repairs and maintenance	8,443	10,246
Depreciation	350	-
Other	963	1,067
Clubhouse Costs		
Bar purchases	51,165	31,238
Sky	3,702	3,496
Improvements to property	-	4,300
Events	300	575
Other establishment	1,709	1,784

NOTES TO THE ACCOUNTS for the year ended 30th April 2025 (continued)**8. Analysis of expenditure on charitable activities Continued**

	2025	2024
	Total	Total
	£	£
Other Costs		
Other office costs	2,926	2,633
Rates and water	177	-
Light and heat	7,225	2,000
Telephone	547	547
Insurance	1,005	959
Legal and professional	5,096	260
Independent examination	1,381	960
Total	<u>£110,499</u>	<u>£80,080</u>

Of the above expenditure of £110,499 in 2025 (2024 £80,080) £103,199 was unrestricted funds (2024: £70,685) and £7,300 restricted funds (2024: £9,395).

9. Net income/(expenditure) for the year

	2025	2024
	£	£
<i>This is stated after charging:</i>		
Depreciation	-	-
Independent examiner's fee	1,381	960
	<u> </u>	<u> </u>

10. Analysis of staff costs and trustee remuneration and expenses

	2025	2024
	£	£
Salaries and wages	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>

No employees had emoluments in excess of £60,000 (2024: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £Nil). No Trustee has claimed expenses or had their expenses met by the charity.

11. Related party transactions

During the year the club purchased grass seed and top soil. This work was undertaken by the business of one of the Trustees.

NOTES TO THE ACCOUNTS for the year ended 30th April 2025 (continued)**12. Staff numbers**

The average monthly number of employees during the year was as follows:

2025	2024
Number	Number
<u>0</u>	<u>0</u>

Salaries and wages represent payments made to persons who help run the bar.

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Plant & machinery	Total
	£	£
Cost:		
As at 1 May 2024	16,044	16,044
Additions	3,500	3,500
As at 30 April 2025	<u>19,544</u>	<u>19,544</u>
Depreciation:		
As at 1 May 2024	16,044	16,044
Charge for year	350	350
As at 30 April 2025	<u>16,394</u>	<u>16,394</u>
Net book value:		
As at 30 April 2025	£3,150	£3,150
As at 30 April 2024	£-	£-

15. Stock

	2025	2024
	£	£
Consumables	1,876	1,880
	<u>£1,876</u>	<u>£1,880</u>

NOTES TO THE ACCOUNTS for the year ended 30th April 2025 (continued)**16. Debtors**

	2025	2024
	£	£
Trader Debtors	-	-
Prepayments and accrued income	-	-
	<u>£-</u>	<u>£-</u>

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Income in advance	-	6,656
Accruals	500	960
	<u>£500</u>	<u>£7,616</u>

18. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	3,150	-	-	-
Cash at bank and in hand	6,511	7,172	-	13,683
Other net current assets/(liabilities)	1,376	-	-	1,376
Total	£11,037	£7,172	£-	£18,209

19. Analysis of Charitable Funds**Analysis of movements in restricted funds**

	Balance 01-May-24	Incoming resources	Resources expended	Transfers	Funds 30-Apr-25
	£	£	£	£	£
Pitch improvements fund	957	6,343	(7,300)	-	-
Total	£957	£6,343	(7,300)	-	£-

Analysis of movements in unrestricted funds

	Balance 01-May-24	Incoming resources	Resources Expended	Transfers	Funds 30-Apr-25
	£	£	£	£	£
General fund	7,903	106,848	(103,199)	(515)	11,037
Designated fund	6,657			515	7,172
Total	£14,560	£103,848	£(103,199)	-	£18,209

DUCKLINGTON SPORTS CLUB

England & Wales - Charity number 1137103

Accounts

DUCKLINGTON SPORTS CLUB

Accounts – 30th April 2024

DUCKLINGTON SPORTS CLUB

Charity number: 1137103

Accounts – 30th April 2024

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- 3. Independent Examiner's Report to the Trustees
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**REPORT OF THE TRUSTEES
for the year ended 30th April 2024**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th April 2024.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Ducklington Sports Club.

Charity Registration Number: 1137103

Principal Address: Glebelands
Aston Road
Ducklington
Oxfordshire
OX29 7US

Trustees and Directors

The Trustees and officers who served during the year and since the year end were as follows:

Mr S Newcombe
Mr J Smyth
Mr S Townsend
Mr E Todd

Objectives and Activities

The Club's objectives are to promote for the benefit of the inhabitants of Ducklington and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or social and economic circumstances or for the public at large, in the interest of social welfare and with the object of improving the condition of life of said inhabitants.

The policies adopted in furtherance of these objects are the promotion of team sports and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The main ways in which the Club seeks to fulfil its charitable objectives for the public benefit are as follows:

To provide competitive and enjoyable football and cricket activities which is delivered by responsible and qualified coaches. The football teams participate in the Witney and District League, The Oxford Mail League and Oxfordshire Invitation League divisions and the cricket team participates in the Oxford Cricket Association league divisions.

The ground is also open to public use when it has not been pre-booked. The Clubhouse is also available to hire for function.

**REPORT OF THE TRUSTEES
for the year 30th April 2024 (Continued)**

Achievements and Performance

Ducklington Sports Club has continued to fulfil its objectives and over the course of the year has increased its level of activity.

Financial Review

The total income for the year was £75,995 and total expenditure on charitable activities amounted to £80,080.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure. The trustees consider that this should be in the region of £20,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Unrestricted funds stand at £14,560, below the required level.

Structure, Governance and Management

Governing Document

Ducklington Sports Club is a charity registered with the Charity Commission and governed by its constitution of 1 September 1982 as amended most recently on 10 July 2010.

Appointment of Trustees

Trustees are appointed from those who wish to have a more active involvement and interest in the club and are made up of a mixture of cricket and football members. They will have demonstrated skills necessary for their intended role.

Approved by the trustees on 7th February 2025 and signed on its behalf by:

E Todd

.....
E Todd - Trustee

Ducklington

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Ducklington Sports Club for the year ended 30th April 2024.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

10th February 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th April 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations (and legacies)	3	5,790	5,000	10,790	9,629
Charitable activities	4	59,563	-	59,563	62,636
Other trading activities	5	283	-	283	-
Investments	6	97	-	97	22
Other	7	5,262	-	5,262	2,036
Total incoming resources		<u>70,995</u>	<u>5,000</u>	<u>75,995</u>	<u>74,323</u>
Expenditure on:					
Charitable activities	8	70,685	9,395	80,080	71,424
Total expenditure		<u>70,685</u>	<u>9,395</u>	<u>80,080</u>	<u>71,424</u>
Net income/(expenditure) and net movement in funds for the year		310	(4,395)	(4,085)	2,899
Transfer between funds		-	-	-	-
Net movement in funds		310	(4,395)	(4,085)	2,899
Reconciliation of funds					
Total funds brought forward		<u>14,250</u>	<u>5,352</u>	<u>19,602</u>	<u>19,602</u>
Total funds carried forward		<u>£14,560</u>	<u>£957</u>	<u>£15,517</u>	<u>£19,602</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 6 to 11 form part of these financial statements

DUCKLINGTON SPORTS CLUB

5.

BALANCE SHEET as at 30th April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	-	-
Total fixed assets		-	-
Current assets			
Stock	15	1,880	1,480
Debtors	16	-	-
Cash at bank and in hand		21,253	24,142
Total current assets		23,133	25,622
Liabilities			
Creditors falling due within one year	17	7,616	6,020
Net current assets		15,517	19,602
Total assets less current liabilities		15,517	19,602
Total net assets	18	<u>£15,517</u>	<u>£19,602</u>
The funds of the Charity			
Restricted income funds	19	957	5,352
Unrestricted income funds	19	14,560	14,250
Revaluation reserve		-	-
Total unrestricted funds		14,560	14,250
Total charity funds		<u>£15,517</u>	<u>£19,602</u>

These accounts were approved by the board of trustees and authorised for issue on: 7th February 2025 and are signed on their behalf by:

S Newcombe
.....
S Newcombe - Trustee

E Todd
.....
E Todd - Trustee

S Townsend
.....
S Townsend - Trustee

J Smyth
.....
J Smyth - Trustee

The notes on pages 6 to 11 form part of these financial statements

**NOTES TO THE ACCOUNTS
for the year ended 30th April 2024**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2024 (continued)

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Plant & machinery - 20% straight line

h) **Stock**

Stock is included at the lower of cost or net realisable value.

i) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Ducklington Sports Club is a registered charity and was formed under a constitution dated 1st September 1982 as amended most recently on 10th July 2010.

3. **Income from donations**

	2024	2023
	£	£
Gifts and donations	5,790	745
Grants	5,000	8,884
	<u>£10,790</u>	<u>£9,629</u>

Of the £10,790 received in 2024 (2023: £9,629) £5,000 was restricted funds (2023: £8,884) and £5,790 was unrestricted funds (2023: £745).

4. **Income from charitable activities**

	2024	2023
	£	£
Membership fees	19,215	18,482
Clubhouse bar and tea sales	40,348	44,154
	<u>£59,563</u>	<u>£62,636</u>

All of the above income was unrestricted funds.

DUCKLINGTON SPORTS CLUB

8.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2024 (continued)

5. Income earned from other trading activity

	2024	2023
	£	£
Fundraising events	283	-
	<u>£283</u>	<u>£-</u>

All of the above income was unrestricted funds (2023 all unrestricted funds).

6. Investment income

All of the Charity investment income arises from money held in a Lloyds account.

7. Income earned from other sources

	2024	2023
	£	£
Sponsorship	3,150	1,346
Other	2,112	690
	<u>£5,262</u>	<u>£2,036</u>

All of the above income was unrestricted funds.

8. Analysis of expenditure on charitable activities

	2024	2023
	Total	Total
	£	£
Team Sport Costs		
Team kits and equipment	5,231	7,648
Match expenses	4,723	3,102
Training venue hire	7,290	4,829
Trophies	2,771	3,312
Repairs and maintenance	10,246	9,675
Depreciation	-	222
Other	1,067	1,099
Clubhouse Costs		
Bar purchases	31,238	30,813
Bar wages	-	245
Sky	3,496	3,161
Improvements to property	4,300	690
Events	575	-
Other establishment	1,784	1,581

NOTES TO THE ACCOUNTS
for the year ended 30th April 2024 (continued)

8. Analysis of expenditure on charitable activities Continued

	2024	2023
	Total	Total
	£	£
Other Costs		
Other office costs	2,633	1,273
Rates and water	-	-
Light and heat	2,000	1,000
Telephone	547	701
Insurance	959	879
Legal and professional	260	174
Independent examination	960	1,020
Total	<u>£80,080</u>	<u>£71,424</u>

Of the above expenditure of £80,080 in 2024 (2023 £71,424) £70,685 was unrestricted funds (2023: £63,698) and £9,395 restricted funds (2023: £7,726).

9. Net income/(expenditure) for the year

	2024	2023
	£	£
<i>This is stated after charging:</i>		
Depreciation	-	222
Independent examiner's fee	<u>960</u>	<u>1,020</u>

10. Analysis of staff costs and trustee remuneration and expenses

	2024	2023
	£	£
Salaries and wages	<u>-</u>	<u>245</u>
	<u>£-</u>	<u>£245</u>

No employees had emoluments in excess of £60,000 (2023: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil). No Trustee has claimed expenses or had their expenses met by the charity.

11. Related party transactions

During the year the club repaired a water heater and purchased grass seed and top soil. This work was undertaken by the business of one of the Trustees.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2024 (continued)

12. Staff numbers

The average monthly number of employees during the year was as follows:

2024	2023
Number	Number
<u>0</u>	<u>2</u>

Salaries and wages represent payments made to persons who help run the bar.

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Plant & machinery £	Total £
Cost:		
As at 1 May 2023	16,044	16,044
Additions		-
As at 30 April 2024	<u>16,044</u>	<u>16,044</u>
Depreciation:		
As at 1 May 2023	16,044	16,044
Charge for year	-	-
As at 30 April 2024	<u>16,044</u>	<u>16,044</u>
Net book value:		
As at 30 April 2024	<u>£-</u>	<u>£-</u>
As at 30 April 2023	<u>£-</u>	<u>£-</u>

15. Stock

	2024 £	2023 £
Consumables	1,880	1,480
	<u>£1,880</u>	<u>£1,480</u>

NOTES TO THE ACCOUNTS
for the year ended 30th April 2024 (continued)

16. Debtors

	2024	2023
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
	<u>£-</u>	<u>£-</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Income in advance	6,656	5,000
Accruals	960	1,020
	<u>£7,616</u>	<u>£6,020</u>

18. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	13,639	6,657	957	21,253
Other net current assets/(liabilities)	(5,736)	-	-	(5,736)
Total	<u>£7,903</u>	<u>£6,657</u>	<u>£957</u>	<u>£15,517</u>

19. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01-May-23 £	Incoming resources £	Resources expended £	Transfers £	Funds 30-Apr-24 £
Pitch improvements fund	5,352	5,000	(9,395)	-	957
Total	<u>£5,352</u>	<u>£5,000</u>	<u>£(9,395)</u>	<u>£-</u>	<u>£957</u>

Analysis of movements in unrestricted funds

	Balance 01-May-23 £	Incoming resources £	Resources expended £	Transfers £	Funds 30-Apr-24 £
General fund	10,184	70,950	(70,685)	(2,546)	7,903
Designated fund	4,066	45	-	2,546	6,657
Total	<u>£14,250</u>	<u>£70,995</u>	<u>£(70,685)</u>	<u>£-</u>	<u>£14,560</u>

Accounts

DUCKLINGTON SPORTS CLUB

Accounts – 30th April 2023

DUCKLINGTON SPORTS CLUB

Charity number: 1137103

Accounts – 30th April 2023

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- 3. Independent Examiner's Report to the Trustees
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-11. Notes to the Accounts

**REPORT OF THE TRUSTEES
for the year ended 30th April 2023**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th April 2023.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Ducklington Sports Club.

Charity Registration Number: 1137103

Principal Address: Glebelands
Aston Road
Ducklington
Oxfordshire
OX29 7US

Trustees and Directors

The Trustees and officers who served during the year and since the year end were as follows:

Mr S Newcombe
Mr J Smyth
Mr S Townsend
Mr E Todd

Objectives and Activities

The Club's objectives are to promote for the benefit of the inhabitants of Ducklington and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or social and economic circumstances or for the public at large, in the interest of social welfare and with the object of improving the condition of life of said inhabitants.

The policies adopted in furtherance of these objects are the promotion of team sports and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The main ways in which the Club seeks to fulfil its charitable objectives for the public benefit are as follows:

To provide competitive and enjoyable football and cricket activities which is delivered by responsible and qualified coaches. The football teams participate in the Witney and District League, The Oxford Mail League and Oxfordshire Invitation League divisions and the cricket team participates in the Oxford Cricket Association league divisions.

The ground is also open to public use when it has not been pre-booked. The Clubhouse is also available to hire for function.

**REPORT OF THE TRUSTEES
for the year 30th April 2023 (Continued)**

Achievements and Performance

Ducklington Sports Club has continued to fulfil its objectives and over the course of the year has increased its level of activity.

Financial Review

The total income for the year was £74,323 and total expenditure on charitable activities amounted to £71,424.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure. The trustees consider that this should be in the region of £20,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Unrestricted funds stand at £14,250, below the required level.

Structure, Governance and Management

Governing Document

Ducklington Sports Club is a charity registered with the Charity Commission and governed by its constitution of 1 September 1982 as amended most recently on 10 July 2010.

Appointment of Trustees

Trustees are appointed from those who wish to have a more active involvement and interest in the club and are made up of a mixture of cricket and football members. They will have demonstrated skills necessary for their intended role.

Approved by the trustees on 9th February 2024 and signed on its behalf by:

E Todd

.....

E Todd - Trustee

Ducklington

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Ducklington Sports Club for the year ended 30th April 2023.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

12th February 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th April 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations (and legacies)	3	745	8,884	9,629	5,502
Charitable activities	4	62,636	-	62,636	66,087
Other trading activities	5	-	-	-	-
Investments	6	22	-	22	1
Other	7	2,036	-	2,036	2,645
Total incoming resources		<u>65,439</u>	<u>8,884</u>	<u>74,323</u>	<u>74,235</u>
Expenditure on:					
Charitable activities	8	63,698	7,726	71,424	75,269
Total expenditure		<u>63,698</u>	<u>7,726</u>	<u>71,424</u>	<u>75,269</u>
Net income/(expenditure) and net movement in funds for the year		1,741	1,158	2,899	(1,034)
Transfer between funds		-	-	-	-
Net movement in funds		<u>1,741</u>	<u>1,158</u>	<u>2,899</u>	<u>(1,034)</u>
Reconciliation of funds					
Total funds brought forward		12,509	4,194	16,703	17,737
Total funds carried forward		<u>£14,250</u>	<u>£5,352</u>	<u>£19,602</u>	<u>£16,703</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 6 to 11 form part of these financial statements

DUCKLINGTON SPORTS CLUB

5.

BALANCE SHEET as at 30th April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	-	222
Total fixed assets		-	222
Current assets			
Stock	15	1,480	620
Debtors	16	-	-
Cash at bank and in hand		24,142	20,601
Total current assets		25,622	21,221
Liabilities			
Creditors falling due within one year	17	6,020	4,740
Net current assets		19,602	16,481
Total assets less current liabilities		19,602	16,703
Total net assets	18	<u>£19,602</u>	<u>£16,703</u>
The funds of the Charity			
Restricted income funds	19	5,352	4,194
Unrestricted income funds	19	14,250	12,509
Revaluation reserve		-	-
Total unrestricted funds		14,250	12,509
Total charity funds		<u>£19,602</u>	<u>£16,703</u>

These accounts were approved by the board of trustees and authorised for issue on: 9th February 2024 and are signed on their behalf by:

S Newcombe
.....
S Newcombe - Trustee

E Todd
.....
E Todd - Trustee

S Townsend
.....
S Townsend - Trustee

J Smyth
.....
J Smyth - Trustee

The notes on pages 6 to 11 form part of these financial statements

**NOTES TO THE ACCOUNTS
for the year ended 30th April 2023**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Plant & machinery - 20% straight line

h) **Stock**

Stock is included at the lower of cost or net realisable value.

i) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Ducklington Sports Club is a registered charity and was formed under a constitution dated 1st September 1982 as amended most recently on 10th July 2010.

3. **Income from donations**

	2023	2022
	£	£
Gifts and donations	745	1,602
Grants	8,884	3,900
	<u>£9,629</u>	<u>£5,502</u>

Of the £9,629 received in 2023 (2022: £5,502) £8,884 was restricted funds (2022: £3,900) and £745 was unrestricted funds (2022: £1,602).

4. **Income from charitable activities**

	2023	2022
	£	£
Membership fees	18,482	16,119
Clubhouse bar and tea sales	44,154	49,968
	<u>£62,636</u>	<u>£66,087</u>

All of the above income was unrestricted funds.

DUCKLINGTON SPORTS CLUB

8.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

5. Income earned from other trading activity

	2023	2022
	£	£
Fundraising events	-	-
	<u>£-</u>	<u>£-</u>

All of the above income was unrestricted funds (2022: all unrestricted funds).

6. Investment income

All of the Charity investment income arises from money held in a Lloyds account.

7. Income earned from other sources

	2023	2022
	£	£
Sponsorship	1,346	2,312
Other	690	333
	<u>£2,036</u>	<u>£2,645</u>

All of the above income was unrestricted funds.

8. Analysis of expenditure on charitable activities

	2023	2022
	Total	Total
	£	£
Team Sport Costs		
Team kits and equipment	7,648	7,764
Match expenses	3,102	5,556
Training venue hire	4,829	6,754
Trophies	3,312	1,789
Repairs and maintenance	9,675	4,311
Depreciation	222	581
Other	1,099	549
Clubhouse Costs		
Bar purchases	30,813	28,780
Bar wages	245	6,714
Sky	3,161	2,568
Improvements to property	690	2,154
Events	-	1,308
Other establishment	1,581	1,080

DUCKLINGTON SPORTS CLUB
NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

9.

8. Analysis of expenditure on charitable activities (Continued)

	2023	2022
	Total	Total
	£	£
Other Costs		
Other office costs	1,273	1,597
Rates and water	-	-
Light and heat	1,000	1,298
Telephone	701	715
Insurance	879	841
Legal and professional	174	70
Independent examination	1,020	840
Total	<u>£71,424</u>	<u>£75,269</u>

Of the above expenditure of £71,424 in 2023 (2022: £75,269) £63,698 was unrestricted funds (2022: £73,063) and £7,726 restricted funds (2022: £2,206).

9. Net income/(expenditure) for the year

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Depreciation	222	581
Independent examiner's fee	<u>1,020</u>	<u>840</u>

10. Analysis of staff costs and trustee remuneration and expenses

	2023	2022
	£	£
Salaries and wages	<u>245</u>	<u>6,714</u>
	<u>£245</u>	<u>£6,714</u>

No employees had emoluments in excess of £60,000 (2022: Nil).

The Trustee Edward Todd received payments of £nil (2022 £230) during the year, and J Smyth £nil (2022 £35), for their help with the cleaning of the premises and the running of the bar, otherwise the charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £Nil). No Trustee has claimed expenses or had their expenses met by the charity.

11. Related party transactions

During the year the club repaired a water heater and purchased grass seed and topsoil. This work was undertaken by the business of one of the Trustees.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

12. Staff numbers

The average monthly number of employees during the year was as follows:

2023 Number	2022 Number
<u>2</u>	<u>3</u>

Salaries and wages represent payments made to persons who help run the bar.

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Plant & machinery £	Total £
Cost:		
As at 1 May 2022	16,044	16,044
Additions		-
As at 30 April 2023	<u>16,044</u>	<u>16,044</u>
Depreciation:		
As at 1 May 2022	15,822	15,822
Charge for year	<u>222</u>	<u>222</u>
As at 30 April 2023	<u>16,044</u>	<u>16,044</u>
Net book value:		
As at 30 April 2023	<u>£-</u>	<u>£-</u>
As at 30 April 2022	<u>£222</u>	<u>£222</u>

15. Stock

	2023 £	2022 £
Consumables	<u>1,480</u>	<u>620</u>
	<u>£1,480</u>	<u>£620</u>

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

16. Debtors

	2023	2022
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
	<u>£-</u>	<u>£-</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Income in advance	5,000	3,900
Accruals	<u>1,020</u>	<u>840</u>
	<u>£6,020</u>	<u>£4,740</u>

18. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	14,724	4,066	5,352	24,142
Other net current assets/(liabilities)	(4,540)	-	-	(4,540)
Total	<u>£10,184</u>	<u>£4,066</u>	<u>£5,352</u>	<u>£19,602</u>

19. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01-May-22 £	Incoming resources £	Resources expended £	Transfers £	Funds 30-Apr-23 £
Pitch improvements fund	4,194	8,884	(7,726)	-	5,352
Total	<u>£4,194</u>	<u>£8,884</u>	<u>£(7,726)</u>	<u>£-</u>	<u>£5,352</u>

Analysis of movements in unrestricted funds

	Balance 01-May-22 £	Incoming resources £	Resources expended £	Transfers £	Funds 30-Apr-23 £
General fund	8,453	65,429	(63,698)	-	10,184
Designated fund	4,056	10	-	-	4,066
Total	<u>£12,509</u>	<u>£65,439</u>	<u>£(63,698)</u>	<u>£-</u>	<u>£14,250</u>

Accounts

DUCKLINGTON SPORTS CLUB

Accounts – 30th April 2022

DUCKLINGTON SPORTS CLUB

Charity number: 1137103

Accounts – 30th April 2022

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**REPORT OF THE TRUSTEES
for the year ended 30th April 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th April 2022.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Ducklington Sports Club.

Charity Registration Number: 1137103

Principal Address: Glebelands
Aston Road
Ducklington
Oxfordshire
OX29 7US

Trustees and Directors

The Trustees and officers who served during the year and since the year end were as follows:

Mr S Newcombe
Mr J Smyth
Mr S Townsend
Mr E Todd

Objectives and Activities

The Club's objectives are to promote for the benefit of the inhabitants of Ducklington and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or social and economic circumstances or for the public at large, in the interest of social welfare and with the object of improving the condition of life of said inhabitants.

The policies adopted in furtherance of these objects are the promotion of team sports and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The main ways in which the Club seeks to fulfil its charitable objectives for the public benefit are as follows:

To provide competitive and enjoyable football and cricket activities which is delivered by responsible and qualified coaches. The football teams participate in the Witney and District League, The Oxford Mail League and Oxfordshire Invitation League divisions and the cricket team participates in the Oxford Cricket Association league divisions.

The ground is also open to public use when it has not been pre-booked. The Clubhouse is also available to hire for function.

**REPORT OF THE TRUSTEES
for the year 30th April 2022 (Continued)**

Achievements and Performance

Ducklington Sports Club has continued to fulfil its objectives and over the course of the year has increased its level of activity.

Financial Review

The total income for the year was £74,235 and total expenditure on charitable activities amounted to £75,269.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure. The trustees consider that this should be in the region of £20,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Unrestricted funds stand at £12,509, below the required level.

Structure, Governance and Management

Governing Document

Ducklington Sports Club is a charity registered with the Charity Commission and governed by its constitution of 1 September 1982 as amended most recently on 10 July 2010.

Appointment of Trustees

Trustees are appointed from those who wish to have a more active involvement and interest in the club and are made up of a mixture of cricket and football members. They will have demonstrated skills necessary for their intended role.

Approved by the trustees on 30th December 2022 and signed on its behalf by:

E Todd

.....

E Todd - Trustee

Ducklington

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Ducklington Sports Club for the year ended 30th April 2022.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

9th January 2023

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th April 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations (and legacies)	3	1,602	3,900	5,502	5,150
Charitable activities	4	66,087	-	66,087	17,273
Other trading activities	5	-	-	-	125
Investments	6	1	-	1	1
Other	7	2,645	-	2,645	4,081
Total incoming resources		<u>70,335</u>	<u>3,900</u>	<u>74,235</u>	<u>26,630</u>
Expenditure on:					
Charitable activities	8	73,063	2,206	75,269	32,270
Total expenditure		<u>73,063</u>	<u>2,206</u>	<u>75,269</u>	<u>32,270</u>
Net income/(expenditure) and net movement in funds for the year		(2,728)	1,694	(1,034)	(5,640)
Transfer between funds		-	-	-	-
Net movement in funds		(2,728)	1,694	(1,034)	(5,640)
Reconciliation of funds					
Total funds brought forward		15,237	2,500	17,737	23,377
Total funds carried forward		<u>£12,509</u>	<u>£4,194</u>	<u>£16,703</u>	<u>£17,737</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 6 to 11 form part of these financial statements

DUCKLINGTON SPORTS CLUB

5.

BALANCE SHEET
as at 30th April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	222	803
Total fixed assets		<u>222</u>	<u>803</u>
Current assets			
Stock	15	620	400
Debtors	16	-	-
Cash at bank and in hand		20,601	17,314
Total current assets		<u>21,221</u>	<u>17,714</u>
Liabilities			
Creditors falling due within one year	17	4,740	780
Net current assets		<u>16,481</u>	<u>16,934</u>
Total assets less current liabilities		<u>16,703</u>	<u>17,737</u>
Total net assets	18	<u>£16,703</u>	<u>£17,737</u>
The funds of the Charity			
Restricted income funds	19	4,194	2,500
Unrestricted income funds	19	12,509	15,237
Revaluation reserve		-	-
Total unrestricted funds		<u>12,509</u>	<u>15,237</u>
Total charity funds		<u>£16,703</u>	<u>£17,737</u>

These accounts were approved by the board of trustees and authorised for issue on: 30/12/ 2022 and are signed on their behalf by:

S Newcombe
.....
S Newcombe - Trustee

E Todd
.....
E Todd - Trustee

S Townsend
.....
S Townsend - Trustee

J Smyth
.....
J Smyth - Trustee

The notes on pages 6 to 11 form part of these financial statements

**NOTES TO THE ACCOUNTS
for the year ended 30th April 2022**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2022 (continued)

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Plant & machinery - 20% straight line

h) **Stock**

Stock is included at the lower of cost or net realisable value.

i) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Ducklington Sports Club is a registered charity and was formed under a constitution dated 1st September 1982 as amended most recently on 10th July 2010.

3. **Income from donations**

	2022	2021
	£	£
Gifts and donations	1,602	5,150
Grants	3,900	-
	<u>£5,502</u>	<u>£5,150</u>

Of the £5,502 received in 2022 (2021: £5,150) £3,900 was restricted funds (2021: £nil) and £1,602 was unrestricted funds (2021: £5,150).

4. **Income from charitable activities**

	2022	2021
	£	£
Membership fees	16,119	16,233
Clubhouse bar and tea sales	49,968	1,040
	<u>£66,087</u>	<u>£17,273</u>

All of the above income was unrestricted funds.

DUCKLINGTON SPORTS CLUB

8.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2022 (continued)

5. Income earned from other trading activity

	2022	2021
	£	£
Fundraising events	-	125
	<u>£-</u>	<u>£125</u>

All of the above income was unrestricted funds (2021 all restricted funds).

6. Investment income

All of the Charity investment income arises from money held in a Lloyds account.

7. Income earned from other sources

	2022	2021
	£	£
Sponsorship	2,312	4,081
Other	333	-
	<u>£2,645</u>	<u>£4,081</u>

All of the above income was unrestricted funds.

8. Analysis of expenditure on charitable activities

	2022	2021
	Total	Total
	£	£
Team Sport Costs		
Team kits and equipment	7,764	10,959
Match expenses	5,556	7,998
Training venue hire	6,754	2,343
Trophies	1,789	1,176
Repairs and maintenance	4,311	68
Depreciation	581	2,753
Other	549	82
Clubhouse Costs		
Bar purchases	28,780	1,280
Bar wages	6,714	-
Sky	2,568	-
Improvements to property	2,154	-
Events	1,308	-
Other establishment	1,080	1,373

DUCKLINGTON SPORTS CLUB
NOTES TO THE ACCOUNTS
for the year ended 30th April 2022 (continued)

9.

8. Analysis of expenditure on charitable activities (Continued)

	2022	2021
	Total	Total
	£	£
Other Costs		
Other office costs	1,597	653
Rates and water	-	62
Light and heat	1,298	1,169
Telephone	715	758
Insurance	841	746
Legal and professional	70	70
Independent examination	840	780
Total	<u>£75,269</u>	<u>£32,270</u>

Of the above expenditure of £75,269 in 2022 (2021 £32,270) £73,063 was unrestricted funds (2021 £32,270) and £2,206 restricted funds (2021 £nil).

9. Net income/(expenditure) for the year

	2022	2021
	£	£
<i>This is stated after charging:</i>		
Depreciation	581	2,753
Independent examiner's fee	<u>840</u>	<u>780</u>

10. Analysis of staff costs and trustee remuneration and expenses

	2022	2021
	£	£
Salaries and wages	<u>6,714</u>	-
	<u>£6,714</u>	<u>£-</u>

No employees had emoluments in excess of £60,000 (2021: Nil).

The Trustee Edward Todd received payments of £230 (2021 £nil) during the year, and J Smyth £35, for their help with the cleaning of the premises and the running of the bar, otherwise the charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil). No Trustee has claimed expenses or had their expenses met by the charity.

11. Related party transactions

During the year the club repaired a pressure water pump and wash basin taps. This work was undertaken by the business of one of the Trustees.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2022 (continued)

12. Staff numbers

The average monthly number of employees during the year was as follows:

2022 Number	2021 Number
<u>3</u>	<u>0</u>

Salaries and wages represent payments made to persons who help run the bar.

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Plant & machinery £	Total £
Cost:		
As at 1 May 2021	16,044	16,044
Additions		-
As at 30 April 2022	<u>16,044</u>	<u>16,044</u>
Depreciation:		
As at 1 May 2021	15,241	15,241
Charge for year	<u>581</u>	<u>581</u>
As at 30 April 2022	<u>15,822</u>	<u>15,822</u>
Net book value:		
As at 30 April 2022	<u>£222</u>	<u>£222</u>
As at 30 April 2021	<u>£803</u>	<u>£803</u>

15. Stock

	2022 £	2021 £
Raw materials and consumables	<u>620</u>	<u>400</u>
	<u>£620</u>	<u>£400</u>

NOTES TO THE ACCOUNTS
for the year ended 30th April 2022 (continued)

16. Debtors

	2022	2021
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
	<u>£-</u>	<u>£-</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Income in advance	3,900	-
Accruals	840	780
	<u>£4,740</u>	<u>£780</u>

18. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	222	-	-	222
Cash at bank and in hand	8,451	4,056	8,094	20,601
Other net current assets/(liabilities)	(220)	-	(3,900)	(4,120)
Total	<u>£8,453</u>	<u>£4,056</u>	<u>£4,194</u>	<u>£16,703</u>

19. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01-May-21	Incoming resources	Resources expended	Transfers	Funds 30-Apr-22
	£	£	£	£	£
Pitch improvements fund	2,500	3,900	(2,206)	-	4,194
Total	<u>£2,500</u>	<u>£3,900</u>	<u>£(2,206)</u>	<u>£-</u>	<u>£4,194</u>

Analysis of movements in unrestricted funds

	Balance 01-May-21	Incoming resources	Resources expended	Transfers	Funds 30-Apr-22
	£	£	£	£	£
General fund	11,182	70,334	(73,063)	-	8,453
Designated fund	4,055	1	-	-	4,056
Total	<u>£15,237</u>	<u>£70,335</u>	<u>£(73,063)</u>	<u>£-</u>	<u>£12,509</u>

Accounts

DUCKLINGTON SPORTS CLUB

Accounts – 30th April 2021

DUCKLINGTON SPORTS CLUB

Charity number: 1137103

Accounts – 30th April 2021

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- 1-2. Report of the Trustees and General Information
- 3. Independent Examiner's Report to the Trustees
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-11. Notes to the Accounts

**REPORT OF THE TRUSTEES
for the year ended 30th April 2021**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30th April 2021.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Ducklington Sports Club.

Charity Registration Number: 1137103

Principal Address: Glebelands
Aston Road
Ducklington
Oxfordshire
OX29 7US

Trustees and Directors

The Trustees and officers who served during the year and since the year end were as follows:

Mr S Newcombe
Mr J Smyth
Mr S Townsend
Mr E Todd

Objectives and Activities

The Club's objectives are to promote for the benefit of the inhabitants of Ducklington and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or social and economic circumstances or for the public at large, in the interest of social welfare and with the object of improving the condition of life of said inhabitants.

The policies adopted in furtherance of these objects are the promotion of team sports and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The main ways in which the Club seeks to fulfil its charitable objectives for the public benefit are as follows:

To provide competitive and enjoyable football and cricket activities which is delivered by responsible and qualified coaches. The football teams participate in the Witney and District League, The Oxford Mail League and Oxfordshire Invitation League divisions and the cricket team participates in the Oxford Cricket Association league divisions.

The ground is also open to public use when it has not been pre-booked. The Clubhouse is also available to hire for function.

**REPORT OF THE TRUSTEES
for the year 30th April 2021 (Continued)**

Achievements and Performance

Ducklington Sports Club has continued to fulfil its objectives and over the course of the year has increased its level of activity.

Financial Review

The total income for the year was £26,630 and total expenditure on charitable activities amounted to £32,270.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of expenditure. The trustees consider that this should be in the region of £20,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Unrestricted funds stand at £15,237, just below the required level.

Structure, Governance and Management

Governing Document

Ducklington Sports Club is a charity registered with the Charity Commission and governed by its constitution of 1 September 1982 as amended most recently on 10 July 2010.

Appointment of Trustees

Trustees are appointed from those who wish to have a more active involvement and interest in the club and are made up of a mixture of cricket and football members. They will have demonstrated skills necessary for their intended role.

Approved by the trustees on 18th November 2021 and signed on its behalf by:

E Todd

.....

Trustee

Ducklington

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Ducklington Sports Club for the year ended 30th April 2021.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

23rd November 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th April 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations (and legacies)	3	5,150	-	5,150	11,596
Charitable activities	4	17,273	-	17,273	59,701
Other trading activities	5	125	-	125	5,748
Investments	6	1	-	1	3
Other	7	4,081	-	4,081	4,033
Total incoming resources		<u>26,630</u>	<u>-</u>	<u>26,630</u>	<u>81,081</u>
Expenditure on:					
Charitable activities	8	32,270	-	32,270	78,924
Total expenditure		<u>32,270</u>	<u>-</u>	<u>32,270</u>	<u>78,924</u>
Net income/(expenditure) and net movement in funds for the year		(5,640)	-	(5,640)	2,157
Transfer between funds		<u>(2,500)</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(8,140)</u>	<u>2,500</u>	<u>(5,640)</u>	<u>2,157</u>
Reconciliation of funds					
Total funds brought forward		<u>23,377</u>	<u>-</u>	<u>23,377</u>	<u>21,220</u>
Total funds carried forward		<u>£15,237</u>	<u>£2,500</u>	<u>£17,737</u>	<u>£23,377</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 6 to 11 form part of these financial statements

DUCKLINGTON SPORTS CLUB

5.

**BALANCE SHEET
as at 30th April 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	803	3,556
Total fixed assets		<u>803</u>	<u>3,556</u>
Current assets			
Stock	15	400	1,680
Debtors	16	-	-
Cash at bank and in hand		<u>17,314</u>	<u>19,011</u>
Total current assets		<u>17,714</u>	<u>20,691</u>
Liabilities			
Creditors falling due within one year	17	<u>780</u>	<u>870</u>
Net current assets		<u>16,934</u>	<u>19,821</u>
Total assets less current liabilities		<u>17,737</u>	<u>23,377</u>
Total net assets	18	<u><u>£17,737</u></u>	<u><u>£23,377</u></u>
The funds of the Charity			
Restricted income funds	19	<u>2,500</u>	<u>-</u>
Unrestricted income funds	19	<u>15,237</u>	<u>23,377</u>
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>15,237</u>	<u>23,377</u>
Total charity funds		<u><u>£17,737</u></u>	<u><u>£23,377</u></u>

These accounts were approved by the board of trustees and authorised for issue on: 18th November 2021 and are signed on their behalf by:

S Newcombe
.....
Trustee

E Todd
.....
Trustee

S Townsend
.....
Trustee

J Smyth
.....
Trustee

The notes on pages 6 to 11 form part of these financial statements

**NOTES TO THE ACCOUNTS
for the year ended 30th April 2021**

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
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Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

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Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2021 (continued)

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Plant & machinery - 20% straight line

h) **Stock**

Stock is included at the lower of cost or net realisable value.

i) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Ducklington Sports Club is a registered charity and was formed under a constitution dated 1st September 1982 as amended most recently on 10th July 2010.

3. **Income from donations**

	2021	2020
	£	£
Gifts and donations	5,150	1,596
Grants	-	10,000
	<u>£5,150</u>	<u>£11,596</u>

All of the above income was unrestricted funds.

4. **Income from charitable activities**

	2021	2020
	£	£
Membership fees	16,233	16,970
Clubhouse bar and tea sales	1,040	42,731
	<u>£17,273</u>	<u>£59,701</u>

All of the above income was unrestricted funds.

DUCKLINGTON SPORTS CLUB

8.

**NOTES TO THE ACCOUNTS
for the year ended 30th April 2021 (continued)****5. Income earned from other trading activity**

	2021	2020
	£	£
Fundraising events	125	5,748
	<u>£125</u>	<u>£5,748</u>

All of the above income was unrestricted funds (2020 all restricted funds).

6. Investment income

All of the Charity investment income arises from money held in a Lloyds account.

7. Income earned from other sources

	2021	2020
	£	£
Sponsorship	4,081	4,033
	<u>£4,081</u>	<u>£4,033</u>

All of the above income was unrestricted funds.

8. Analysis of expenditure on charitable activities

	2021	2020
	Total	Total
	£	£
Team Sport Costs		
Team kits	10,959	8,137
Match expenses	7,998	4,671
Training venue hire	2,343	4,483
Trophies	1,176	1,259
Repairs and maintenance	68	2,897
Depreciation	2,753	3,208
Other	82	460
Clubhouse Costs		
Bar purchases	1,280	25,819
Bar wages	-	5,560
Sky	-	2,548
Improvements to property	-	9,502
Other establishment	1,373	1,683

NOTES TO THE ACCOUNTS
for the year ended 30th April 2021 (continued)

Analysis of expenditure on charitable activities (continued)

	2021	2020
	Total	Total
	£	£
Other Costs		
Other office costs	653	1,358
Rates and water	62	646
Light and heat	1,169	2,783
Telephone	758	891
Insurance	746	1,853
Legal and professional	70	296
Independent examination	780	870
Total	<u>£32,270</u>	<u>£78,924</u>

Of the above expenditure of £32,270 in 2021 (2020 £78,924) £32,270 was unrestricted funds (2020 £69,422) and £nil restricted funds (2020 £9,502).

9. Net income/(expenditure) for the year

	2021	2020
	£	£
<i>This is stated after charging:</i>		
Depreciation	2,753	3,208
Independent examiner's fee	780	870

10. Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries and wages	-	5,560
	<u>£-</u>	<u>£5,560</u>

No employees had emoluments in excess of £60,000 (2020: Nil).

The Trustee Edward Todd received payments of £nil (2020 £76) during the year for his help with the cleaning of the premises, otherwise the charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £Nil). No Trustee has claimed expenses or had their expenses met by the charity.

11. Related party transactions

During the year the club purchased and had fitted some Personal Protective Equipment such as dispensers. This work was undertaken by the business of one of the Trustees.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2021 (continued)

12. Staff numbers

The average monthly number of employees during the year was as follows:

2021 Number	2020 Number
<u>0</u>	<u>8</u>

Salaries and wages represent payments made to persons who help run the bar.

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Tangible fixed assets

	Plant & machinery £	Total £
Cost:		
As at 1 May 2020	16,044	16,044
Additions		-
As at 30 April 2021	<u>16,044</u>	<u>16,044</u>
Depreciation:		
As at 1 May 2020	12,488	12,488
Charge for year	<u>2,753</u>	<u>2,753</u>
As at 30 April 2021	<u>15,241</u>	<u>15,241</u>
Net book value:		
As at 30 April 2021	<u>£803</u>	<u>£803</u>
As at 30 April 2020	<u>£3,556</u>	<u>£3,556</u>

15. Stock

	2021 £	2020 £
Raw materials and consumables	<u>400</u>	<u>1,680</u>
	<u>£400</u>	<u>£1,680</u>

NOTES TO THE ACCOUNTS
for the year ended 30th April 2021 (continued)

16. Debtors

	2021 £	2020 £
Trade debtors	-	-
Prepayments and accrued income	-	-
	<u>£-</u>	<u>£-</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	-
Accruals	780	870
	<u>£780</u>	<u>£870</u>

18. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	803	-	-	803
Cash at bank and in hand	10,759	4,055	2,500	17,314
Other net current assets/(liabilities)	(380)			(380)
Total	<u>£11,182</u>	<u>£4,055</u>	<u>£2,500</u>	<u>£17,737</u>

19. Analysis of charitable funds**Analysis of movements in restricted funds**

	Balance 01-May-20 £	Incoming resources £	Resources expended £	Transfers £	Funds 30-Apr-21 £
Pitch improvements fund	-	-	-	2,500	2,500
Total	<u>£-</u>	<u>£-</u>	<u>£-</u>	<u>£2,500</u>	<u>£2,500</u>

Analysis of movements in unrestricted funds

	Balance 01-May-20 £	Incoming resources £	Resources expended £	Transfers £	Funds 30-Apr-21 £
General fund	19,323	26,629	(32,270)	(2,500)	11,182
Designated fund	4,054	1	-	-	4,055
Total	<u>£23,377</u>	<u>£26,630</u>	<u>£(32,270)</u>	<u>£(2,500)</u>	<u>£15,237</u>