

# BRAITHWELL AND MICKLEBRING RECREATION AND LEISURE ASSOCIATION

England & Wales · Charity number 1158159

## Details

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Other names	BMRLA
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08398079</a>
Registered	2014-08-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** The Ruddle Centre  
Doncaster Road  
Braithwell  
Rotherham  
South Yorkshire  
S66 7BB

**Phone** 0782 5742926

**Email** [treasurer@bmrla.co.uk](mailto:treasurer@bmrla.co.uk)

**Website** [ruddlecentre.co.uk](http://ruddlecentre.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY, IN THE INTERESTS OF SOCIAL WELFARE ARE TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF BRAITHWELL AND MICKLEBRING 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 DISABLEMENT, FINANCIAL HARDSHIP 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:** BROWNIES & GUIDES; PARTIES; CHRISTENING; WEDDING RECEPTION; WAKE; WHEELBARROW RACE; FITNESS; MARTIAL ARTS; FOOTBALL; OUTDOOR BOWLS; MEETINGS; GENERALLY A RESOURCE FOR THE VILLAGES

## Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Barnsley
- Doncaster
- Rotherham
- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£40,317	£49,911	-	-
2024-02-29	£68,585	£68,924	-	-
2023-02-28	£58,326	£57,004	-	-
2022-02-28	£46,303	£50,774	-	-
2021-02-28	£17,410	£37,515	-	-

## Trustees

Name	Role	Appointed
Daniel Peter Munro		2021-10-04
Ellie Jade Butcher		2026-04-01
James Anthony Goodman		2020-04-25
Jeffrey Thomas Clement Lockhart		2020-09-07
Kathryn Patricia Horsfield		2021-10-04
Martin Beard		2022-10-17
Nicole Smith		2026-04-01

## Linked charities

- BRAITHWELL AND MICKLEBRING RECREATION AND LEISURE ASSOCIATION (1158159-1)



**BRAITHWELL AND MICKLEBRING RECREATION AND LEISURE ASSOCIATION**

England & Wales - Charity number 1158159

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# Accounts

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Company registration number: 08398079

Charity registration number: 1158159

# Braithwell & Micklebring Recreation & Leisure Association Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2025

# Braithwell & Micklebring Recreation & Leisure Association Ltd

## Officers and Advisers

**Trustees**

John Smales, (Director) deceased 04/09/2024  
Martin Beard, (Director)  
Daniel Munro, (Director)  
Kathryn Horsfield, (Director)  
Jeffrey Lockhart, (Director)  
James Goodman, (Director)  
Ashley Cavanagh, (Director)

**Registered Office**

Hawsons  
Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

**Registered charity number** 1158159

**Registered company number** 08398079

**Independent Examiner**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
South Yorkshire  
DN4 5NU

## **Braithwell & Micklebring Recreation & Leisure Association Ltd**

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## **Braithwell & Micklebring Recreation & Leisure Association Ltd**

### **Trustees' and Directors' Report For the Year Ended 28 February 2025**

#### **Reference and Administrative Details**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - second edition published in October 2019

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

<b>Trustees:</b>	John Smales, (Director) deceased 04/09/2024 Martin Beard, (Director) Daniel Munro, (Director) Kathryn Horsfield, (Director) Jeffrey Lockhart, (Director) James Goodman, (Director) Ashley Cavanagh, (Director) (appointed 21 July 2025)
<b>Charity registration number:</b>	1158159
<b>Principal Office:</b>	The Ruddle Centre Doncaster Road Braithwell Rotherham S66 7BB
<b>Independent Examiner:</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster South Yorkshire DN4 5NU

## **Braithwell & Micklebring Recreation & Leisure Association Ltd**

### **Trustees' and Directors' Report For the Year Ended 28 February 2025 (continued)**

#### **Structure, governance and management**

##### **Constitution**

The charity was registered on 11 February 2013

##### **Recruitment and Appointment of New Trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed are disclosed in the accounts.

##### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

The capital reserves have decreased in current year thereby increasing the risk of insolvency.

##### **Objectives and Activities**

The main object of the charity is:

- In the interests of social welfare, to promote for the benefit of the inhabitants of Braithwell and Micklebring 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 disablement, financial hardship 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 and life of the said inhabitants.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and future direction. The guidance is available from the Charity Commission.

##### **Chairman's Statement**

BMRLA remains in a healthy position and has an effective Board. Funds have continued to be invested improving the building, field and bowling green which are all in a much better condition than in previous years. The interior of the building has been fully redecorated. A new laminate floor has been installed in the hall and the ladies w.c. has been fully refurbished. BMRLA continues to be an asset to the local villages and communities and a credit to all those involved.

Furthermore, the BMRLA now organise and promote several annual events which not only provide entertainment for local people but also raise significant funds which allow us to embark on capital spending programs to further enhance the facility for the benefit of all. These events are:

- Annual wheelbarrow races attracting approx. 1500 people.
- Annual car and bike show/music festival attracting approx. 2000 people.
- Children's Halloween party
- Village Vibes festival, the inaugural event in August 2025 attracted in excess of 1000 people

## **Braithwell & Micklebring Recreation & Leisure Association Ltd**

### **Trustees' and Directors' Report For the Year Ended 28 February 2025 (continued)**

#### **Social Welfare**

BMRLA facilitates a weekly toddler group for parents and children from the village. This allows interaction between families which may not otherwise happen.

The Ruddle Centre also hosts a weekly fitness class, martial arts classes and a local Guides and Brownies group use the facilities on a regular basis.

#### **Provision of Facilities for Recreation and Leisure**

BMRLA provides a playing field which is used by our highly successful local football team (BAFC). . The field is also used by a junior football team.

BMRLA continues to maintain the bowling green to a high standard. It is available for the use of all villagers whether members or not.

BMRLA allow use of the facilities free of charge to any village organisation wishing to hold a fundraising event.

#### **FINANCIAL REVIEW**

*Prior to December 2023, the Ruddle Centre bar was operated by the BMRLA, with all associated income and expenditure being recorded in the accounts.*

*Since December 2023 the bar has been rented to and operated by a third party.*

*This has resulted in a significant reduction in both income and expenditure during 2024/25 compared with the previous financial year.*

#### **Reserves**

The total incoming resources of the Charity for the year were £40,317.

The total expenditure of the charity for the year was £49,911.

There was an overall deficit for the year of £9,594.

**Braithwell & Micklebring Recreation & Leisure Association Ltd**

**Trustees' and Directors' Report For the Year Ended 28 February 2025  
(continued)**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charitable company on 27.11.25 and signed on its behalf by:



.....  
Martin Beard  
Trustee

## **Braithwell & Micklebring Recreation & Leisure Association Ltd**

### **Independent Examiner's Report to the trustees of Braithwell & Micklebring Recreation & Leisure Association Ltd ('the Company')**

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 28 February 2025 which are set out on pages 7 to 9.

#### **Responsibilities and basis of report**

As the charitable company's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Braithwell & Micklebring Recreation & Leisure Association Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Hawsons*

.....

P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
South Yorkshire  
DN4 5NU

Date: *27 November 2025*

**Braithwell & Micklebring Recreation & Leisure Association Ltd**

**Statement of Financial Activities for the Year Ended 28 February 2025**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>					
Donations and legacies	2	500	-	500	2,302
Other trading activities		<u>39,284</u>	<u>533</u>	<u>39,817</u>	<u>66,283</u>
<b>Total incoming resources</b>		<u><b>39,784</b></u>	<u><b>533</b></u>	<u><b>40,317</b></u>	<u><b>68,585</b></u>
<b>Resources expended</b>					
Raising funds	3	46,383	537	46,920	67,160
Other expenditure		<u>2,991</u>	<u>-</u>	<u>2,991</u>	<u>1,764</u>
<b>Total expenditure</b>		<u><b>49,374</b></u>	<u><b>537</b></u>	<u><b>49,911</b></u>	<u><b>68,924</b></u>
<b>Net outgoing resources</b>		<u><b>(9,590)</b></u>	<u><b>(4)</b></u>	<u><b>(9,594)</b></u>	<u><b>(339)</b></u>
<b>Net movement in funds</b>		<u><b>(9,590)</b></u>	<u><b>(4)</b></u>	<u><b>(9,594)</b></u>	<u><b>(339)</b></u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>14,909</u>	<u>90</u>	<u>14,999</u>	<u>15,338</u>
Total funds carried forward	10	<u><u>5,319</u></u>	<u><u>86</u></u>	<u><u>5,405</u></u>	<u><u>14,999</u></u>

The notes on pages 9 to 16 form an integral part of these financial statements.

# Braithwell & Micklebring Recreation & Leisure Association Ltd

(Registration number: 08398079)  
Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	7	2,654	3,319
<b>Current assets</b>			
Debtors	8	3,275	592
Cash at bank and in hand		<u>2,106</u>	<u>16,765</u>
		<u>5,381</u>	<u>17,357</u>
<b>Creditors: Amounts falling due within one year</b>	9	<u>(2,630)</u>	<u>(5,677)</u>
<b>Net current assets</b>		<u>2,751</u>	<u>11,680</u>
<b>Net assets</b>		<u>5,405</u>	<u>14,999</u>
<b>Charity funds</b>			
<b>Restricted income funds</b>			
Restricted funds		86	90
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>5,319</u>	<u>14,909</u>
<b>Total charity funds</b>	10	<u>5,405</u>	<u>14,999</u>

For the financial year ended 28 February 2025 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 27.11.25 and signed on their behalf by:



Martin Beard  
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

# **Braithwell & Micklebring Recreation & Leisure Association Ltd**

## **Notes to the Financial Statements for the Year Ended 28 February 2025**

### **1 Summary of significant accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material to the charitable company's affairs.

#### **(a) General information and basis of preparation**

Braithwell and Micklebring Recreation and Leisure Association Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities is the provision of recreational activities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied the exemption under Section 14 of the Charities SORP (2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

Braithwell and Micklebring Recreation and Leisure Association Limited meets the definition of a public benefit entity under FRS102. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## Braithwell & Micklebring Recreation & Leisure Association Ltd

### Notes to the Financial Statements for the Year Ended 28 February 2025 (continued)

#### 1 Summary of significant accounting policies (continued)

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' and Directors' Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

## **Braithwell & Micklebring Recreation & Leisure Association Ltd**

### **Notes to the Financial Statements for the Year Ended 28 February 2025 (continued)**

#### **1 Summary of significant accounting policies (continued)**

##### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

##### **(e) Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **(f) Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% Reducing Balance

##### **(g) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes

##### **(h) Going concern**

After due consideration of all relevant factors, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Braithwell & Micklebring Recreation & Leisure Association Ltd**

**Notes to the Financial Statements for the Year Ended 28 February 2025  
(continued)**

**2 Income from donations and legacies**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Donations and legacies;</b>				
Donations	500	-	500	2,302
	<u>500</u>	<u>-</u>	<u>500</u>	<u>2,302</u>
<b>Other trading activities</b>				
Ruddle Centre	39,284	-	39,284	64,733
Bowling green income	-	533	533	1,550
	<u>39,284</u>	<u>533</u>	<u>39,817</u>	<u>66,283</u>

**Braithwell & Micklebring Recreation & Leisure Association Ltd**

**Notes to the Financial Statements for the Year Ended 28 February 2025  
(continued)**

3

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Year ended 28.02.25 £</b>	<b>Year ended 29.02.24 £</b>
<b>Resources expended</b>				
<i><b>Raising Funds</b></i>				
Insurance	2,055	-	2,055	1,540
Light, heat and power	6,255	-	6,255	8,597
Telephone	657	-	657	495
Cleaning	3,428	-	3,428	2,436
Repairs and maintenance	12,141	-	12,141	11,127
Sundry expenses	-	-	-	556
Bank charges	-	-	-	451
Event expenses	17,122	-	17,122	4,288
Bar expenditure	116	-	116	34,148
Subscriptions	1,994	-	1,994	923
Water rates	779	-	779	90
Bowling green expenditure	-	537	537	1,680
Depreciation	664	-	664	829
PAYE/NI	274	-	274	-
Computer Software	898	-	898	-
	<u>46,383</u>	<u>537</u>	<u>46,920</u>	<u>67,160</u>
<i><b>Other</b></i>				
Accountancy	1,890	-	1,890	1,660
Legal and professional	1,101	-	1,101	104
	<u>2,991</u>	<u>-</u>	<u>2,991</u>	<u>1,764</u>
<b>Total funds</b>	<u><u>49,374</u></u>	<u><u>537</u></u>	<u><u>49,911</u></u>	<u><u>68,924</u></u>

**4 Payments to trustees**

No expenses were paid to trustees during the period. During the year, no remuneration was paid to trustees.

**Braithwell & Micklebring Recreation & Leisure Association Ltd**

**Notes to the Financial Statements for the Year Ended 28 February 2025  
(continued)**

**5 Trustees remuneration and expenses**

For the year ending 28 February 2025 the company was required under the Charities Act 2011 to obtain an independent examination, but not an audit, under Section 477 of the Companies Act 2006, of the financial statements. The members did not require the company to obtain an audit of its financial statements for the year ending 28 February 2025. The fee for the independent examination for the year ended 28 February 2025 was £1050 (2024 : £1000).

**6 Company limited by guarantee**

The company is limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up

**7 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 March 2024	6,356	6,356
At 28 February 2025	6,356	6,356
<b>Depreciation</b>		
At 1 March 2024	3,038	3,038
Charge for the year	664	664
At 28 February 2025	3,702	3,702
<b>Net book value</b>		
At 28 February 2025	2,654	2,654
At 29 February 2024	3,318	3,318

**8 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	3,275	370
Prepayments	-	222
	3,275	592

**Braithwell & Micklebring Recreation & Leisure Association Ltd**

**Notes to the Financial Statements for the Year Ended 28 February 2025  
(continued)**

**9 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	-	1,920
Accruals	2,630	3,757
	<u>2,630</u>	<u>5,677</u>

**10 Analysis of charitable funds**

	<b>Balance at 1 March 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 28 February 2025</b>
	£	£	£	£
<b>Analysis of movement in restricted funds:</b>				
Bowls club	2,062	533	(537)	2,058
Doncaster CC & Sport England	<u>(1,972)</u>	-	-	<u>(1,972)</u>
<b>Total funds</b>	<u>90</u>	<u>533</u>	<u>(537)</u>	<u>86</u>
<b>Analysis of movement in designated funds:</b>				
Hall acoustics donation	2,260	-	-	2,260
<b>Analysis of movement in unrestricted funds</b>				
	<u>12,649</u>	<u>39,784</u>	<u>(49,374)</u>	<u>3,059</u>
<b>Total unrestricted funds</b>	<u>14,909</u>	<u>39,784</u>	<u>(49,374)</u>	<u>5,319</u>
<b>Total funds</b>	<u>14,999</u>	<u>40,317</u>	<u>(49,911)</u>	<u>5,405</u>

**Details of restricted funds:**

Bowls club - monies raised for the exclusive use of the bowling club.

Doncaster CC & Sport England - monies raised to carry out a scheme of improvements to the facilities in the Ruddle Centre.

**Details of designated funds:**

Hall Acoustics donation - money was received to be used specifically for improvements to hall acoustics.

## Braithwell & Micklebring Recreation & Leisure Association Ltd

### Notes to the Financial Statements for the Year Ended 28 February 2025 (continued)

#### 11 Related party transactions

There were no related party transactions during the year. (2024: NIL)

#### 12 Control

Throughout the year, the company was under the control of the Trustees.

#### 13 Analysis of net assets between funds

	<b>Unrestricted fund 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
Cash at bank and in hand	2,020	86	2,106
Other net liabilities	3,299	-	3,299
Total net assets	<u>5,319</u>	<u>86</u>	<u>5,405</u>

	<b>Unrestricted fund 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Cash at bank and in hand	16,675	90	16,765
Other net liabilities	(1,766)	-	(1,766)
Total net assets	<u>14,909</u>	<u>90</u>	<u>14,999</u>

**BRAITHWELL AND MICKLEBRING RECREATION AND LEISURE ASSOCIATION**

England & Wales - Charity number 1158159

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# Accounts

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**Charity number: 1158159**  
**Registered Company number: 08398079**

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**(Company limited by guarantee)**

**Financial Statements**  
**For the Year Ended 29 February 2024**

**Braithwell and Micklebring Recreation and Leisure Association Limited**

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**For the Year Ended 29 February 2024**

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**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Officers and Advisers**

**For the Year Ended 29 February 2024**

<b>Trustees</b>	James Goodman (Director)
	Jeffrey Lockhart (Director)
	John Smales (Director) deceased 04/09/2024
	Daniel Munro (Director)
	Kathryn Horsfield (Director)
	Martin Beard (Director)
	Matthew Fox (Director) resigned on 17/03/2023

<b>Registered Address</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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<b>Registered charity number</b>	1158159
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<b>Registered company number</b>	08398079
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<b>Independent Examiner</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report For the Year Ended 29 February 2024**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – second edition published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

James Goodman  
Daniel Munro  
Kathryn Horsfield  
Matthew Fox (resigned on 17/03/2023)  
John Smales (deceased 04/09/2024)  
Jeffrey Lockhart  
Martin Beard

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1158159

##### **Principal address**

The Ruddle Centre  
Doncaster Road  
Braithwell  
Rotherham  
S66 7BA

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report For the Year Ended 29 February 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT** **Constitution**

The charity was registered on 11 February 2013

#### **Recruitment and Appointment of New Trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed are disclosed in the accounts.

#### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

The capital reserves have decreased in current year thereby increasing the risk of insolvency.

#### **Objectives and Activities**

The main object of the charity is:

- In the interests of social welfare, to promote for the benefit of the inhabitants of Braithwell and Micklebring 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 disablement, financial hardship 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 and life of the said inhabitants.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and future direction. The guidance is available from the Charity Commission.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report For the Year Ended 29 February 2024**

#### **Chairman's Statement**

BMRLA remains in a healthy position and has an effective Board. Funds have continued to be invested improving the building, field and bowling green which are all in a much better condition than in previous years. BMRLA continues to be an asset to the villages and communities and a credit to all those involved.

Furthermore, the BMRLA now organise and promote 3 annual events which not only provide entertainment for local people but also raise significant funds which allow us to embark on capital spending programs to further enhance the facility for the benefit of all. These events are:

- Annual wheelbarrow races attracting approx. 1500 people.
- Annual car and bike show/music festival attracting approx. 2000 people.
- Children's Halloween party

#### **Social Welfare**

BMRLA facilitates a weekly toddler group for parents and children from the village. This allows interaction between families which may not otherwise happen.

The Ruddle Centre also hosts a weekly yoga class, martial arts classes and a local Guides and Brownies group use the facilities on a regular basis.

#### **Provision of Facilities for Recreation and Leisure**

BMRLA provides a playing field which is used by our highly successful local football team (BAFC), they have been promoted 3 times in only 6 seasons and are now the reigning champions of the championship in the Rotherham Sunday league. The field is also used by a junior football team.

The field is also used annually for the newly classic car and motorcycle show and the wheelbarrow races.

BMRLA have completely restored the bowling green and all its surrounding footpaths and environs – it is now a professional standard outdoor bowling green, which is no longer fenced off and is available for the use of all villagers whether members or not.

BMRLA allow use of the facilities free of charge to any village organisation wishing to hold a fundraising event.

During the financial year, BMRLA ceased to operate The Ruddle Centre bar in its own right. The bar is currently rented out to and run by a private company.

#### **FINANCIAL REVIEW**

##### **Reserves**

The total incoming resources of the Charity for the year were £68,585.  
The total expenditure of the charity for the year was £68,924.  
There was an overall deficit for the year of £339.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Trustees' and Directors' Report For the Year Ended 29 February 2024**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE BOARD**



.....  
Martin A Beard (Trustee)

10<sup>th</sup>  
..... November 2024

**Independent Examiner's Report to the Trustees of  
Braithwell and Micklebring Recreation and Leisure Association Limited  
For the Year Ended 29 February 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 29 February 2024 which are set out on pages 9 to 19.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



.....  
P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

13  
.....November 2024

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Statement of Financial Activities (including income and expenditure account) For the  
Year Ended 29 February 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 29.02.24 £	Year ended 28.02.23 £
<b>Incoming from:</b>					
Donations and legacies	2	2,302	-	2,302	546
Other trading activities		64,733	1,550	66,283	55,203
Charitable activities		-	-	-	2,577
<b>Total Income</b>		<u>67,035</u>	<u>1,550</u>	<u>68,585</u>	<u>58,326</u>
<b>Expenditure on:</b>					
Raising funds	3	65,480	1,680	67,160	51,705
Other		1,764	-	1,764	5,299
<b>Total Expenditure</b>		<u>67,244</u>	<u>1,680</u>	<u>68,924</u>	<u>57,004</u>
<b>Net (deficit)/income and net movement in funds</b>		(209)	(130)	(339)	1,322
<b>Reconciliation of funds:</b>					
Total funds brought forward		15,118	220	15,338	14,016
<b>Total funds carried forward</b>	10	<u>14,909</u>	<u>90</u>	<u>14,999</u>	<u>15,338</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Registered company number: 08398079**  
**Balance Sheet as at 29 February 2024**

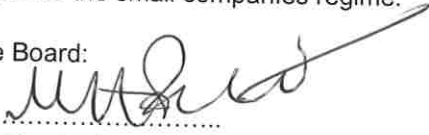
	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	3,319	4,148
<b>CURRENT ASSETS</b>			
Debtors	8	592	2,647
Cash at bank and in hand		16,765	8,510
Stock		-	3,085
		17,357	14,242
Creditors: amounts falling due within one year	9	5,677	3,052
<b>NET CURRENT ASSETS</b>		11,680	11,190
<b>TOTAL NET ASSETS</b>		14,999	15,338
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds	10	14,909	15,118
Restricted funds	10	90	220
<b>TOTAL FUNDS</b>		14,999	15,338

For the financial year ended 29 February 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its movement in funds for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the Board:

.....  
  
 Martin A Beard (Trustee)

Approved by the Board on <sup>10<sup>th</sup></sup>..... November 2024

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Notes to the Financial Statements For the Year ended 29 February 2024**

**1. Summary of significant accounting policies**  
**(a) General information and basis of preparation**

Braithwell and Micklebring Recreation and Leisure Association Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities is the provision of recreational activities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied the exemption under Section 14 of the Charities SORP (2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

Braithwell and Micklebring Recreation and Leisure Association Limited meets the definition of a public benefit entity under FRS102. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements For the Year Ended 29 February 2024**

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' and Directors' Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Notes to the Financial Statements For the Year Ended 29 February 2024**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(f) Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
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**(g) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(h) Going concern**

After due consideration of all relevant factors, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements For the Year Ended 29 February 2024**

	Unrestricted Funds	Restricted Funds	Year ended 29.02.24 £	Year ended 28.02.23 £
2. Incoming resources	£	£		
<b>Donations and legacies</b>				
Donations	2,302	-	2,302	546
	<u>2,302</u>	<u>-</u>	<u>2,302</u>	<u>546</u>
<b>Other trading activities</b>				
Ruddle Centre	64,733	-	64,733	54,123
Bowling green income	-	1,550	1,550	1,080
	<u>64,733</u>	<u>1,550</u>	<u>66,283</u>	<u>55,203</u>
<b>Charitable activities</b>				
Grants receivable	-	-	-	2,577
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,577</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Notes to the Financial Statements For the Year Ended 29 February 2024**

	Unrestricted Funds	Restricted Funds	Year ended 29.02.24	Year ended 28.02.23
	£	£	£	£
<b>3. Resources expended</b>				
<b>Raising Funds</b>				
Insurance	1,540	-	1,540	1,460
Light, heat and power	8,597	-	8,597	3,169
Telephone	495	-	495	574
Cleaning	2,436	-	2,436	2,428
Repairs and maintenance	11,127	-	11,127	9,646
Sundry expenses	556	-	556	2,355
Bank charges	451	-	451	500
SYCF expenses	4,288	-	4,288	4,071
Bowling green expenditure	-	1,680	1,680	1,080
Bar expenditure	34,148	-	34,148	24,481
Performing rights tariff	923	-	923	73
Water rates	90	-	90	831
Depreciation	829	-	829	1,037
	65,480	1,680	67,160	51,705
	65,480	1,680	67,160	51,705
<b>Other</b>				
Accountancy	1,660	-	1,660	5,216
Legal and professional	104	-	104	83
	1,764	-	1,764	5,299
	1,764	-	1,764	5,299

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Notes to the Financial Statements For the Year Ended 29 February 2024**

**4. Payments to trustees**

No expenses were paid to trustees during the period. During the year, no remuneration was paid to trustees.

**5. Fees for examination or audit**

For the year ending 29 February 2024 the company was required under the Charities Act 2011 to obtain an independent examination, but not an audit, under Section 477 of the Companies Act 2006, of the financial statements. The members did not require the company to obtain an audit of its financial statements for the year ending 29 February 2024. The fee for the independent examination for the year ended 29 February 2024 was £1000 (2023 : £950).

**6. Company limited by guarantee**

The company is limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up.

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Notes to the Financial Statements For the Year Ended 29 February 2024**

**7. Tangible assets**

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 28 February 2023	6,356	6,356
Additions		
At 29 February 2024	6,356	6,356
<b>Depreciation</b>		
At 28 February 2023	2,208	2,208
Charge for year	829	829
At 29 February 2024	3,037	3,037
<b>Net Book Value</b>		
At 29 February 2024	3,319	3,319
At 28 February 2023	4,148	4,148

	<b>Year ended</b>	<b>Year ended</b>
	<b>29.02.24</b>	<b>28.02.23</b>
	<b>£</b>	<b>£</b>
<b>8. Debtors</b>		
Trade debtors	370	2,110
Prepayments	222	537
	592	2,647

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements For the Year Ended 29 February 2024**

	Year ended 29.02.24 £	Year ended 28.02.23 £
<b>9. Creditors</b>		
Trade creditors	1,920	625
Social security and other taxes	-	25
Accrued expenses	3,757	2,402
	<u>5,677</u>	<u>3,052</u>

**10. Analysis of charitable funds**

	Balance at 01.03.23	Incoming Resources	Resources Expended	Balance at 29.02.24
<b>Analysis of movement in restricted funds:</b>				
Bowls club	2,192	1,550	(1,680)	2,062
Doncaster CC & Sport England	(1,972)	-	-	(1,972)
	<u>220</u>	<u>1,550</u>	<u>(1,680)</u>	<u>90</u>
<b>Analysis of movement in designated funds:</b>				
Hall acoustics donation	2,260	-	-	2,260
<b>Analysis of movement in unrestricted funds</b>	12,858	67,035	(67,244)	12,649
	<u>15,118</u>	<u>67,035</u>	<u>(67,244)</u>	<u>14,909</u>
	<u>15,338</u>	<u>68,585</u>	<u>(68,924)</u>	<u>14,999</u>

## Braithwell and Micklebring Recreation and Leisure Association Limited

### Notes to the Financial Statements For the Year Ended 29 February 2024

**Details of restricted funds:**

Bowls club – monies raised for the exclusive use of the bowling club.

Doncaster CC & Sport England – monies raised to carry out a scheme of improvements to the facilities in the Ruddle Centre.

**Details of designated funds:**

Hall Acoustics donation – money was received to be used specifically for improvements to hall acoustics.

**11. Transactions with related parties**

There were no transactions with related parties during the year. (2023: None).

**12. Control**

Throughout the year, the company was under the control of the Trustees.

**13. Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Cash at bank and in hand	16,675	90	16,765
Other net liabilities	(1,766)	-	(1,766)
	14,909	90	14,999
<b>Total net assets</b>	<b>14,909</b>	<b>90</b>	<b>14,999</b>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Cash at bank and in hand	8,290	220	8,510
Other net assets	6,828	-	6,828
	15,118	220	15,338
<b>Total net assets</b>	<b>15,118</b>	<b>220</b>	<b>15,338</b>

**BRAITHWELL AND MICKLEBRING RECREATION AND LEISURE ASSOCIATION**

England & Wales - Charity number 1158159

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# Accounts

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**Charity number: 1158159**  
**Registered Company number: 08398079**

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**(Company limited by guarantee)**

**Financial Statements**  
**For the Year Ended 27 February 2023**

CHARITY COMMISSION  
FIRST CONTACT

30 NOV 2023

ACCOUNTS  
RECEIVED

**Braithwell and Micklebring Recreation and Leisure Association Limited**

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**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Officers and Advisers**

**For the Year Ended 27 February 2023**

<b>Trustees</b>	James Goodman (Director) appointed on 27/04/2020
	Jeffrey Lockhart (Director) appointed on 06/10/2020
	Darren Richardson (Director) resigned on 15/10/2022
	John Smales (Director) appointed on 04/09/2020
	Matthew Fox (Director) resigned on 17/03/2023
	Daniel Munro (Director) appointed on 06/10/2021
	Kathryn Horsfield (Director) appointed on 04/10/2021
	Martin Beard (Director) appointed on 17/10/2022

<b>Registered Address</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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<b>Registered charity number</b>	1158159
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<b>Registered company number</b>	08398079
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<b>Independent Examiner</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' report for the year ended 27 February 2023**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 27 February 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – second edition published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

James Goodman (appointed on 27/04/2020)  
Daniel Munro (Director) appointed on 06/10/2021  
Kathryn Horsfield (Director) appointed on 04/10/2021

Darren Richardson (resigned on 15/10/2022)  
John Smales (appointed on 04/09/2020)  
Matthew Fox (resigned on 17/03/2023)  
Jeffrey Lockhart (appointed on 06/10/2020)  
Martin Beard (appointed on 17/10/2022)

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1158159

##### **Principal address**

The Ruddle Centre  
19 Birchwood Gardens  
Braithwell  
Rotherham  
S66 7BA

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report for the year ended 27 February 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity was registered on 11 February 2013

##### **Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed are disclosed in the accounts.

##### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

The capital reserves have increased in current year thereby reducing the risk of insolvency.

##### **Objectives and Activities**

The main object of the charity is:

- In the interests of social welfare, to promote for the benefit of the inhabitants of Braithwell and Micklebring 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 disablement, financial hardship 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 and life of the said inhabitants.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and future direction. The guidance is available from the Charity Commission.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report for the year ended 27 February 2023**

#### **Chairman's Statement**

BMRLA remains in a healthy position and has an effective Board. Significant funds have been invested improving the building, field and Bowling Green which are all in a much better condition than in previous years. BMRLA continues to be an asset to the villages and communities and a credit to all those involved.

Furthermore, the BMRLA now organise and promote 3 Annual Events which not only provide entertainment for local people but also raise significant funds which allow us to embark on capital spending programs to further enhance the facility for the benefit of all.

- Annual Wheelbarrow Races attracting approx. 1500 people.
- Annual Car and Bike Show/Music Festival attracting approx. 3000 people.
- Annual S66DubFest VW Rally and Music Festival attracting over 4000 people.

#### **Social Welfare**

BMRLA is currently working to re-establish a weekly Toddler Group for parents and children from the village, following the retirement of the previous organisers This allows interaction between families which may not otherwise happen.

#### **Provision of Facilities for Recreation and Leisure**

BMRLA provides a playing field which is used by our highly successful local football team, they have been promoted 3 times in only 6 seasons and currently sit top of their current league.

The field is also used annually for the newly established car and motorcycle show, the wheelbarrow races and the BFest Family music and funday.

BMRLA have completely restored the Bowling Green and all its surrounding footpaths and environs – it is now a professional standard outdoor Bowling Green, which is no longer fenced off and is available for the use of all Villagers whether members or not.

For the first time in many years, there will also be competitive bowling with a team of locals entering the Rotherham Bowling Leagues in the next season.

A local Guides and Brownies group use the facilities on a regular basis

#### **FINANCIAL REVIEW**

##### **Reserves**

The total incoming resources of the Charity for the year were £58,326.  
The total expenditure of the charity for the year was £57,004.  
There was an overall surplus for the year of £1,322.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Trustees' and Directors' Report for the year ended 27 February 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

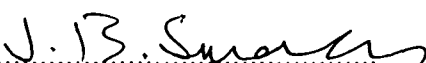
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE BOARD**



John B Smales (Trustee)

22... November 2023

**Independent Examiner's Report to the Trustees of  
Braithwell and Micklebring Recreation and Leisure Association Limited  
For the Year Ended 27 February 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 27 February 2023 which are set out on pages 9 to 19.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

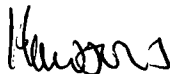
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



.....  
P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

23 November 2023

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Statement of Financial Activities (including income and expenditure account) for the year ended 27 February 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 27.02.23 £	Year ended 27.02.22 £
<b>Incoming from:</b>	2				
Donations and legacies		546	-	546	260
Other trading activities		54,123	1,080	55,203	23,612
Charitable activities		2,577	-	2,577	22,431
<b>Total</b>		<u>57,246</u>	<u>1,080</u>	<u>58,326</u>	<u>46,303</u>
<b>Expenditure on:</b>	3				
Raising funds		50,625	1,080	51,705	49,384
Other		5,299	-	5,299	1,392
<b>Total</b>		<u>55,924</u>	<u>1,080</u>	<u>57,004</u>	<u>50,776</u>
<b>Net income /-(deficit)-and net movement in funds</b>		1,322	-	1,322	(4,473)
<b>Reconciliation of funds:</b>					
Total funds brought forward		13,796	220	14,016	18,489
<b>Total funds carried forward</b>	10	<u>15,118</u>	<u>220</u>	<u>15,338</u>	<u>14,016</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Registered company number: 08398079**  
**Balance Sheet as at 27 February 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	<u>4,148</u>	<u>4,685</u>
<b>CURRENT ASSETS</b>			
Debtors	8	2,647	1,164
Cash at bank and in hand		8,510	7,280
Stock		3,085	1,962
		<u>14,242</u>	<u>10,406</u>
Creditors: amounts falling due within one year	9	3,052	1,075
<b>NET CURRENT ASSETS</b>		<u>11,190</u>	<u>9,331</u>
<b>TOTAL NET ASSETS</b>		<u>15,338</u>	<u>14,016</u>
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds	10	15,118	13,796
Restricted funds	10	220	220
<b>TOTAL FUNDS</b>		<u>15,338</u>	<u>14,016</u>

For the financial year ended 27 February 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its movement in funds for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the Board:

J. B. Smales  
 John B Smales (Trustee)

Approved by the Board on <sup>27</sup> November 2023

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements for the year ended 27 February 2023**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Braithwell and Micklebring Recreation and Leisure Association Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities is the provision of recreational activities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied the exemption under Section 14 of the Charities SORP (2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

Braithwell and Micklebring Recreation and Leisure Association Limited meets the definition of a public benefit entity under FRS102. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' and Directors' Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(f) Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings - 20% on reducing balance

**(g) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(h) Going concern**

After due consideration of all relevant factors, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

	Unrestricted Funds	Restricted Funds	Year ended 27.02.23	Year ended 27.02.22
	£	£	£	£
<b>2. Incoming resources</b>				
<b>Donations and legacies</b>				
Donations	546	-	546	260
	<u>546</u>	<u>-</u>	<u>546</u>	<u>260</u>
<b>Other trading activities</b>				
Ruddle Centre	54,123	-	54,123	20,197
Bowling green income	-	1,080	1,080	3,415
	<u>54,123</u>	<u>1,080</u>	<u>55,203</u>	<u>23,612</u>
<b>Charitable activities</b>				
Grants receivable	2,577	-	2,577	22,431
	<u>2,577</u>	<u>-</u>	<u>2,577</u>	<u>22,431</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

	Unrestricted Funds	Restricted Funds	Year ended 27.02.23	Year ended 27.02.22
	£	£	£	£
<b>3. Resources expended</b>				
<b>Raising Funds</b>				
Insurance	1,460	-	1,460	1,298
Light, heat and power	3,169	-	3,169	1,938
Telephone	574	-	574	345
Cleaning	2,428	-	2,428	1,475
Repairs and maintenance	9,646	-	9,646	8,059
Sundry expenses	2,355	-	2,355	1,639
Bank charges	500	-	500	438
SYCF Expenses	4,071	-	4,071	20,026
Bowling green expenditure	-	1,080	1,080	3,415
Bar expenditure	24,481	-	24,481	9,133
Performing rights tariff	73	-	73	45
Water rates	831	-	831	402
Depreciation	1,037	-	1,037	1,171
	<u>50,625</u>	<u>1,080</u>	<u>51,705</u>	<u>49,384</u>
<b>Other</b>				
Accountancy	5,216	-	5,216	840
Legal and professional	83	-	83	552
	<u>5,299</u>	<u>-</u>	<u>5,299</u>	<u>1,392</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

**4. Payments to trustees**

No expenses were paid to trustees during the period. During the year, no remuneration was paid to trustees.

**5. Fees for examination or audit**

For the year ending 27 February 2023 the company was required under the Charities Act 2011 to obtain an independent examination, but not an audit, under Section 477 of the Companies Act 2006, of the financial statements. The members did not require the company to obtain an audit of its financial statements for the year ending 27 February 2023. The fee for the independent examination for the year ended 27 February 2023 was £950 (2022 : £877).

**6. Company limited by guarantee**

The company is limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

**7. Tangible assets**

	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>		
At 28 February 2022	5,856	5,856
Additions	<u>500</u>	<u>500</u>
At 27 February 2023	<u>6,356</u>	<u>6,356</u>
<b>Depreciation</b>		
At 28 February 2022	1,171	1,171
Charge for year	<u>1,037</u>	<u>1,037</u>
At 27 February 2023	<u>2,208</u>	<u>2,208</u>
<b>Net Book Value</b>		
At 27 February 2023	<u>4,148</u>	<u>4,148</u>
At 27 February 2022	<u>4,685</u>	<u>4,685</u>

**8. Debtors**

	<b>Year ended 27.02.23 £</b>	<b>Year ended 27.02.22 £</b>
Trade Debtors	2,110	947
Prepayments	537	218
	<u>2,647</u>	<u>1,165</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

	Year ended 27.02.23 £	Year ended 27.02.22 £
<b>9. Creditors</b>		
Trade Creditors	625	853
Social security and other taxes	25	122
Accrued expenses	2,402	100
	<u>3,052</u>	<u>1,075</u>

**10. Analysis of charitable funds**

	Balance at 28.02.22	Incoming Resources	Resources Expended	Balance at 27.02.23
<b>Analysis of movement in restricted funds</b>				
Bowls club	2,192	1,080	(1,080)	2,192
Doncaster CC & Sport England	(1,972)	-	-	(1,972)
	<u>220</u>	<u>1,080</u>	<u>(1,080)</u>	<u>220</u>
<b>Analysis of movement in designated funds</b>				
Hall Acoustics donation	2,260	-	-	2,260
<b>Analysis of movement in unrestricted funds</b>	11,536	57,246	(55,924)	12,858
	<u>13,796</u>	<u>57,246</u>	<u>(55,924)</u>	<u>15,118</u>
	<u>14,016</u>	<u>58,326</u>	<u>(57,004)</u>	<u>15,338</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2023**

**Details of restricted funds:**

Bowls club – monies raised for the exclusive use of the bowling club.

Doncaster CC & Sport England – monies raised to carry out a scheme of improvements to the facilities in the Ruddle Centre.

**Details of designated funds:**

Hall Acoustics donation – money was received to be used specifically for improvements to hall acoustics.

**11. Transactions with related parties**

There were no transactions with related parties during the year. (2022: None).

**12. Control**

Throughout the year, the company was under the control of the Trustees.

**13. Analysis of net assets between funds**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Cash at bank and in hand	8,290	220	8,510
Other net assets	6,828	-	6,828
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>15,118</b>	<b>220</b>	<b>15,338</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Cash at bank and in hand	7,060	220	7,280
Other net current assets	6,736	-	6,736
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>13,796</b>	<b>220</b>	<b>14,016</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**BRAITHWELL AND MICKLEBRING RECREATION AND LEISURE ASSOCIATION**

England & Wales - Charity number 1158159

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# Accounts

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**Charity number: 1158159**  
**Registered Company number: 08398079**

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**(Company limited by guarantee)**

**Financial Statements**  
**For the Year Ended 27 February 2022**

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Contents of the Financial Statements**

**For the Year Ended 27 February 2022**

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**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Officers and Advisers**

**For the Year Ended 27 February 2022**

<b>Trustees</b>	James Goodman (Director) appointed on 27/04/2020
	Jeffrey Lockhart (Director) appointed on 06/10/2020
	Darren Richardson (Director) resigned on 15/10/2022
	John Smales (Director) appointed on 04/09/2020
	Matthew Fox (Director) appointed on 07/09/2020
	Daniel Munro (Director) appointed on 06/10/2021
	Kathryn Horsfield (Director) appointed on 04/10/2021
	Martin Beard (Director) appointed on 17/10/2022

<b>Registered Address</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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<b>Registered charity number</b>	1158159
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<b>Registered company number</b>	08398079
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<b>Independent Examiner</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' report for the year ended 27 February 2022**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 27 February 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – second edition published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

James Goodman (appointed on 27/04/2020)  
Daniel Munro (Director) appointed on 06/10/2021  
Kathryn Horsfield (Director) appointed on 04/10/2021

Darren Richardson (resigned on 15/10/2022)  
John Smales (appointed on 04/09/2020)  
Matthew Fox (appointed on 07/09/2020)  
Jeffrey Lockhart (appointed on 06/10/2020)  
Martin Beard (appointed on 17/10/2022)

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1158159

##### **Principal address**

The Ruddle Centre  
19 Birchwood Gardens  
Braithwell  
Rotherham  
S66 7BA

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report for the year ended 27 February 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity was registered on 11 February 2013

##### **Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed are disclosed in the accounts.

##### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

The capital reserves have increased in current year thereby reducing the risk of insolvency.

##### **Covid-19**

The decision was made to close the Ruddle Centre in March 2020. The Trustee Board has considered the financial implications of Covid-19 and lockdown and as the Centre is free from financial encumbrance other than usual maintenance works and insurance etc. BMRLA is financially secure for the remainder of the current financial year and beyond.

Covid-19 grants totalling £17,431 were received to aid in recovery from lockdown.

##### **Objectives and Activities**

The main object of the charity is:

- In the interests of social welfare, to promote for the benefit of the inhabitants of Braithwell and Micklebring 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 disablement, financial hardship 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 and life of the said inhabitants.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and future direction. The guidance is available from the Charity Commission.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report for the year ended 27 February 2022**

#### **Chairman's Statement**

BMRLA remains in a healthy position and has an effective Board. The building, field and Bowling Green continue to be sustainable and in a good state of repair. BMRLA, as a whole, continues to be an asset to the villages and communities and a credit to all those involved.

#### **Social Welfare**

BMRLA hosts a weekly Toddler Group for parents and children from the village. This allows interaction between families which may not otherwise happen. Yorkshire Countrywomens Association and a craft group also provide opportunities for local interaction.

#### **Provision of Facilities for Recreation and Leisure**

BMRLA provides a playing field which is used by local football teams (males and females). The field is also used by local people for dog walking, jogging and various other outdoor activities. The field is also used annually for the local Church Fayre and fitness bootcamp.

BMRLA maintains a professional standard outdoor Bowling Green, which is used during the summer months on a daily basis by local individuals.

A local Guides and Brownies group use the facilities on a regular basis.

#### **FINANCIAL REVIEW**

##### **Reserves**

The total incoming resources of the Charity for the year were £46,303.

The total expenditure of the charity for the year was £50,776.

There was an overall deficit for the year of £4,473.

## Braithwell and Micklebring Recreation and Leisure Association Limited

### Trustees' and Directors' Report for the year ended 27 February 2022

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### ON BEHALF OF THE BOARD



John B Smales (Trustee)

Dated: 28th December 2022

**Independent Examiner's Report to the Trustees of  
Braithwell and Micklebring Recreation and Leisure Association Limited  
For the Year Ended 27 February 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 27 February 2022 which are set out on pages 9 to 18.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Hawsons*

.....  
P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

Date: *20 January 2023*

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Statement of Financial Activities (including income and expenditure account) for the year ended 27 February 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 27.02.22 £	Year ended 29.02.21 £
<b>Incoming from:</b>	2				
Donations and legacies		260	-	260	-
Other trading activities		20,197	3,415	23,612	6,010
Charitable activities		22,431	-	22,431	11,400
<b>Total</b>		<u>42,888</u>	<u>3,415</u>	<u>46,303</u>	<u>17,410</u>
<b>Expenditure on:</b>	3				
Raising funds		45,969	3,415	49,384	21,571
Charitable activities		-			15,091
Other		1,392	-	1,392	853
<b>Total</b>		<u>47,361</u>	<u>3,415</u>	<u>50,776</u>	<u>37,515</u>
<b>Net income / (deficit) and net movement in funds</b>		(4,473)	-	(4,473)	(20,105)
<b>Reconciliation of funds:</b>					
Total funds brought forward		20,489	(2,000)	18,489	38,594
Transferred		(2,220)	2,220	-	-
<b>Total funds carried forward</b>	7	<u>13,796</u>	<u>220</u>	<u>14,016</u>	<u>18,489</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Registered company number: 08398079**  
**Balance Sheet as at 27 February 2022**


	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets		4,685	-
<b>CURRENT ASSETS</b>			
Debtors		1,164	1,287
Cash at bank and in hand		7,280	17,702
Stock		1,962	-
		10,406	18,989
Creditors: amounts falling due within one year		1,075	500
<b>NET CURRENT ASSETS</b>		9,331	18,489
<b>TOTAL NET ASSETS</b>		14,016	18,489
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds	7	13,796	18,489
Restricted funds	7	220	-
		14,016	18,489
<b>TOTAL FUNDS</b>		14,016	18,489

For the financial year ended 28 February 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its movement in funds for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the Board:

  
 .....  
 John B Smales (Trustee)

Approved by the Board on

28th December 2022

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements for the year ended 27 February 2022**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Braithwell and Micklebring Recreation and Leisure Association Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities is the provision of recreational activities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied the exemption under Section 14 of the Charities SORP (2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

Braithwell and Micklebring Recreation and Leisure Association Limited meets the definition of a public benefit entity under FRS102. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements for the year ended 27 February 2022**

#### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements for the year ended 27 February 2022**

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

#### **(e) Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **(f) Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings	- 20% on reducing balance
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#### **(g) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(h) Going concern**

After due consideration of all relevant factors, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2022**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Year ended 27.02.22</b>	<b>Year ended 29.02.21</b>
	£	£	£	£
<b>2. Analysis of incoming resources</b>				
<b>Donations and legacies</b>				
Donations	260	-	260	-
	<u>260</u>	<u>-</u>	<u>260</u>	<u>-</u>
<b>Other trading activities</b>				
Ruddle Centre	20,197	-	20,197	3,653
Field and Sports Hut	-	-	-	1,330
Bowling green income	-	3,415	3,415	1,027
	<u>20,197</u>	<u>3,415</u>	<u>23,612</u>	<u>6,010</u>
<b>Charitable activities</b>				
Grants receivable	22,431	-	22,431	11,400
	<u>22,431</u>	<u>-</u>	<u>22,431</u>	<u>11,400</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2022**

	Unrestricted Funds	Restricted Funds	Year ended 27.02.22	Year ended 29.02.21
	£	£	£	£
<b>3. Analysis of resources expended</b>				
<b>Raising Funds</b>				
Insurance	1,298	-	1,298	1,250
Light, heat and power	1,938	-	1,938	1,742
Telephone	345	-	345	442
Cleaning	1,475	-	1,475	214
Repairs and maintenance	8,059	-	8,059	3,221
Sundry expenses	1,639	-	1,639	1,430
Luncheon club	-	-	-	128
Pilates fees	-	-	-	29
Bank charges	438	-	438	-
SYCF Expenses	20,026	-	20,026	5,149
Village memories group	-	-	-	3,698
Bowling green expenditure	-	3,415	3,415	3,839
Bar expenditure	9,133	-	9,133	-
Performing rights tariff	45	-	45	125
Water rates	402	-	402	304
Depreciation	1,171	-	1,171	
	<u>45,969</u>	<u>3,415</u>	<u>49,384</u>	<u>21,571</u>
<b>Charitable activities</b>				
Doncaster MBC & Sport England	-	-	-	15,091
	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,091</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2022**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Year ended 27.02.22</b>	<b>Year ended 29.02.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Analysis of resources expended continued</b>				
<b>Other</b>				
Accountancy	840	-	840	840
Legal and professional	552	-	552	13
	<u>1,392</u>	<u>-</u>	<u>1,392</u>	<u>853</u>

**4. Payments to trustees**

No expenses were paid to trustees during the period. During the year, no remuneration was paid to trustees.

**5. Fees for examination or audit**

For the year ending 27 February 2022 the company was required under the Charities Act 2011 to obtain an independent examination, but not an audit, under Section 477 of the Companies Act 2006, of the financial statements. The members did not require the company to obtain an audit of its financial statements for the year ending 27 February 2022. The fee for the independent examination for the year ended 27 February 2022 was £877.

**6. Company limited by guarantee**

The company is limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2022**

**7. Analysis of charitable funds**

	Balance at 1.03.21	Incoming Resources	Resources Expended	Transfer	Balance at 27.02.22
<b>Analysis of movement in restricted funds</b>					
Bowls club	(28)	3,415	(3,415)	2,220	2,192
Doncaster MBC & Sport England	(1,972)	-	-	-	(1,972)
	<u>(2,000)</u>	<u>3,415</u>	<u>(3,415)</u>	<u>2,220</u>	<u>220</u>
<b>Analysis of movement in designated funds</b>					
Village memories	-	-	-	-	-
Hall Acoustics donation	2000	260	-	-	2,260
	<u>18,489</u>	<u>42,628</u>	<u>(47,361)</u>	<u>(2,220)</u>	<u>11,536</u>
<b>Analysis of movement in unrestricted funds</b>	<u>20,489</u>	<u>42,888</u>	<u>(47,361)</u>	<u>(2,220)</u>	<u>13,796</u>
	<u>18,489</u>	<u>46,303</u>	<u>(50,776)</u>	<u>-</u>	<u>14,016</u>

**Details of restricted funds:**

Bowls club – monies raised for the exclusive use of the bowling club.

Doncaster MBC & Sport England – monies raised to carry out a scheme of improvements to the facilities in the Ruddle Centre.

**Details of designated funds:**

Village Memories – monies held on behalf of the Village Memories Group. The trustees' / directors' have expressed an opinion to the Village Memories Group they should hold their own funds and measures are being taken to pay out the fund in full to this group. The group agreed to take control of their own financial arrangements and the total funds were transferred back to Village Memories in March 2020.

Hall Acoustics donation – money was received to be used specifically for improvements to hall acoustics.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 27 February 2022**

**8. Transactions with related parties**

There were no transactions with related parties during the year.

**9. Control**

Throughout the year, the company was under the control of the Trustees.

**10. Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Cash at bank and in hand	7,280	-	7,280
Other net assets	6,736	-	6,736
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>14,016</b>	<b>-</b>	<b>14,016</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Cash at bank and in hand	17,702	-	17,702
Other net current assets	787	-	787
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>18,489</b>	<b>-</b>	<b>18,489</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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# Accounts

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**Charity number: 1158159**  
**Registered Company number: 08398079**

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**(Company limited by guarantee)**

**Financial Statements**  
**For the Year Ended 28 February 2021**

CHARITY COMMISSION

- 9 DEC 2021

ACCOUNTS  
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**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Contents of the Financial Statements**

**For the Year Ended 28 February 2021**

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**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Officers and Advisers**

**For the Year Ended 28 February 2021**

<b>Trustees</b>	James Goodman (Director) appointed on 27/04/2020
	Jeffrey Lockhart (Director) appointed on 06/10/2020
	Darren Richardson (Director) appointed on 30/07/2020
	John Smales (Director) appointed on 04/09/2020
	Matthew Fox (Director) appointed on 07/09/2020
	Daniel Munro (Director) appointed on 06/10/2021
	Kathryn Horsfield (Director) appointed on 04/10/2021

<b>Registered Address</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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<b>Registered charity number</b>	1158159
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<b>Registered company number</b>	08398079
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<b>Independent Examiner</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU
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## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' report for the year ended 28 February 2021**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – second edition published in October 2019.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mike Hoyes	(resigned on 06/04/2020)
John Wadsworth	(resigned on 23/07/2020)
David Bateman	(resigned on 17/03/2020)
Lynsey Greenwood	(resigned on 08/12/2020)
Anthony Appleton	(appointed on 23/07/2020 and resigned on 08/12/2020)
James Goodman	(appointed on 27/04/2020)
Darren Richardson	(appointed on 30/07/2020)
John Smales	(appointed on 04/09/2020)
Julie Dunstan	(appointed on 07/09/2020 and resigned 28/06/2021)
Matthew Fox	(appointed on 07/09/2020)
Jeffrey Lockhart	(appointed on 06/10/2020)

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1158159

##### **Principal address**

Hall Farm  
Holywell Lane  
Braithwell  
Rotherham  
S66 7AF

##### **Independent Examiners**

Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report for the year ended 28 February 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity was registered on 11 February 2013

##### **Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed are disclosed in the accounts.

##### **Risk Management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the sufficient risks.

##### **Covid-19.**

The decision was made to close the Ruddle Centre in March 2020 and the Centre remains closed to the public although regular checks are made by the Trustees to ensure the Centre is safe and secure. Some outdoor activities have continued including bowls, fitness boot camp and more recently football. Additional Trustees have been recruited who bring additional skills to the board including financial management and building maintenance.

The Trustees have decided that the Centre will remain closed to the public until 2021 with monthly reviews and the opportunity will be taken during that time to redecorate the centre and replace some fixtures and fittings.

Income generating indoor activities such as the Luncheon Club, Pilates, Slimming World and indoor bowling will recommence when the Board consider it is safe to do so.

The Trustee Board has considered the financial implications of Covid-19 and lockdown and as the Centre is free from financial encumbrance other than usual maintenance works and insurance etc., BMRLA is financially secure for the remainder of the current financial year and beyond.

##### **Objectives and Activities**

The main object of the charity is:

- In the interests of social welfare, to promote for the benefit of the inhabitants of Braithwell and Micklebring 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 disablement, financial hardship 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 and life of the said inhabitants.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and future direction. The guidance is available from the Charity Commission.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Trustees' and Directors' Report for the year ended 28 February 2021**

#### **Chairman's Statement**

BMRLA remains in a healthy position and has an effective Board. The building, field and Bowling Green continue to be sustainable and in a good state of repair. BMRLA, as a whole, continues to be an asset to the villages and communities and a credit to all those involved.

#### **Social Welfare**

BMRLA continues to provide a monthly luncheon club which is attended by over 30 local people, mainly over the age of 60 years. The Luncheon Club is often the only opportunity attendees have for social interaction with their peers. The Luncheon Club also offers information sessions, with input from organisations, including Doncaster Metropolitan Borough Council, the local Clinical Commissioning Group, a local adult education centre, local schools and other community groups.

BMRLA hosts a weekly Toddler Group for parents and children from the village. This allows interaction between families which may not otherwise happen.

A Chairobics class is held weekly for those people who either, through age or infirmity, would otherwise lead a sedentary lifestyle.

In order to promote a healthy lifestyle for local people, BMRLA organises Pilate's classes, Folk Dancing and also hosts a Slimming World group.

#### **Provision of Facilities for Recreation and Leisure**

BMRLA provides a playing field which is used by local football teams (males and females). The field is also used by local people for dog walking, jogging and various other outdoor activities. The field is also used annually for the local Church Fayre.

BMRLA maintains a professional standard outdoor Bowling Green, which is used during the summer months on a daily basis by local individuals, the BMRLA Bowling team and visiting Bowling clubs for matches.

Other leisure activities provided by BMRLA include a Chess Club, a Book Swap and Library, a Craft Cafe and a Village Memories group.

A local Guides and Brownies group use the facilities on a regular basis.

#### **FINANCIAL REVIEW**

##### **Reserves**

The total incoming resources of the Charity for the year were £17,410.

The total expenditure of the charity for the year was £37,515.

There was an overall deficit for the year of £20,105.

## Braithwell and Micklebring Recreation and Leisure Association Limited

### Trustees' and Directors' Report for the year ended 28 February 2021

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.* In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### ON BEHALF OF THE BOARD



John B Smales (Trustee)

Dated: 19/11/2021

**Independent Examiner's Report to the Trustees of**  
**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**For the Year Ended 28 February 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 February 2021 which are set out on pages 9 to 18.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*Hawsons*

.....  
P A Wormald FCCA  
Hawsons Chartered Accountants  
5 Sidings Court  
White Rose Way  
Doncaster  
DN4 5NU

Date: *29 November 2021*

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Statement of Financial Activities (including income and expenditure account) for the year ended 28 February 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 28.02.21 £	Year ended 29.02.20 £
<b>Incoming from:</b>	2				
Donations and legacies		-	-	-	2,000
Other trading activities		4,983	1,027	6,010	24,798
Charitable activities		10,000	1,400	11,400	63,832
<b>Total</b>		<u>14,983</u>	<u>2,427</u>	<u>17,410</u>	<u>90,630</u>
<b>Expenditure on:</b>	3				
Raising funds		17,774	3,797	21,571	24,060
Charitable activities		-	15,091	15,091	52,113
Other		853	-	853	823
<b>Total</b>		<u>18,627</u>	<u>18,888</u>	<u>37,515</u>	<u>76,996</u>
<b>Net income / (deficit) and net movement in funds</b>		(3,644)	(16,461)	(20,105)	13,634
<b>Reconciliation of funds:</b>					
Total funds brought forward		22,133	16,461	38,594	24,960
<b>Total funds carried forward</b>	7	<u>18,489</u>	<u>-</u>	<u>18,489</u>	<u>38,594</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**  
**Registered company number: 08398079**  
**Balance Sheet as at 28 February 2021**

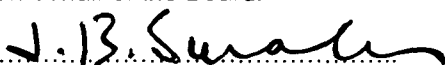
	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Prepayments		1,287	1,244
Cash at bank and in hand		17,702	65,813
		18,989	67,057
Creditors: amounts falling due within one year		500	28,463
<b>NET CURRENT ASSETS</b>		18,489	38,594
<b>TOTAL NET ASSETS</b>		18,489	38,594
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds	7	18,489	22,133
Restricted funds	7	-	16,461
<b>TOTAL FUNDS</b>		18,489	38,594

For the financial year ended 28 February 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its movement in funds for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the Board:



John B Smales (Trustee)

Approved by the Board on: **26th November 2021**

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements for the year ended 28 February 2021**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Braithwell and Micklebring Recreation and Leisure Association Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities is the provision of recreational activities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – second edition published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has applied the exemption under Section 14 of the Charities SORP (2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

Braithwell and Micklebring Recreation and Leisure Association Limited meets the definition of a public benefit entity under FRS102. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## **Braithwell and Micklebring Recreation and Leisure Association Limited**

### **Notes to the Financial Statements for the year ended 28 February 2021**

#### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 28 February 2021**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(f) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(g) Going concern**

After due consideration of all relevant factors, including recent temporary restrictions imposed as a result of the COVID19 Pandemic, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 28 February 2021**

	Unrestricted Funds	Restricted Funds	Year ended 28.02.21 £	Year ended 29.02.20 £
<b>2. Analysis of incoming resources</b>	£	£	£	£
<b>Donations and legacies</b>				
Donations	-	-	-	2,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,000</u></u>
<b>Other trading activities</b>				
Ruddle Centre	3,653	-	3,653	17,913
Field and Sports Hut	1,330	-	1,330	3,560
Bowling green income	-	1,027	1,027	3,325
	<u>4,983</u>	<u>1,027</u>	<u>6,010</u>	<u>24,798</u>
	<u><u>4,983</u></u>	<u><u>1,027</u></u>	<u><u>6,010</u></u>	<u><u>24,798</u></u>
<b>Charitable activities</b>				
Grants receivable	10,000	1,400	11,400	63,832
	<u>10,000</u>	<u>1,400</u>	<u>11,400</u>	<u>63,832</u>
	<u><u>10,000</u></u>	<u><u>1,400</u></u>	<u><u>11,400</u></u>	<u><u>63,832</u></u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 28 February 2021**

	Unrestricted Funds	Restricted Funds	Year ended 28.02.21	Year ended 29.02.20
	£	£	£	£
<b>3. Analysis of resources expended</b>				
<b>Raising Funds</b>				
Insurance	1,250	-	1,250	1,214
Water rates	304	-	304	428
Light, heat and power	1,742	-	1,742	2,933
Telephone	442	-	442	717
Cleaning	214	-	214	4,353
Repairs and maintenance	3,221	-	3,221	3,796
Sundry expenses	1,430	-	1,430	555
Luncheon club	128	-	128	2,133
Pilates fees	29	-	29	1,124
Chairobics fees	-	-	-	624
SYCF Expenses	5,149	-	5,149	134
Village memories group	3,698	-	3,698	1,712
Bowling green expenditure	42	3,797	3,839	3,915
Changing rooms	-	-	-	-
Performing rights tariff	125	-	125	121
Lettings: fees and expenses	-	-	-	300
	<u>17,774</u>	<u>3,797</u>	<u>21,571</u>	<u>24,059</u>
<b>Charitable activities</b>				
Doncaster MBC & Sport England	-	15,091	15,091	52,113
	<u>-</u>	<u>15,091</u>	<u>15,091</u>	<u>52,113</u>

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 28 February 2021**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Year ended 28.02.21</b>	<b>Year ended 29.02.20</b>
<b>Analysis of resources expended continued</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Other</b>				
Accountancy	840	-	840	810
Legal and professional	13	-	13	13
	<u>853</u>	<u>-</u>	<u>853</u>	<u>823</u>

**4. Payments to trustees**

No expenses were paid to trustees during the period. During the year, no remuneration was paid to trustees.

**5. Fees for examination or audit**

For the year ending 28 February 2021 the company was required under the Charities Act 2011 to obtain an independent examination, but not an audit, under Section 477 of the Companies Act 2006, of the financial statements. The members did not require the company to obtain an audit of its financial statements for the year ending 28 February 2021. The fee for the independent examination for the year ended 28 February 2021 was £877.

**6. Company limited by guarantee**

The company is limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 28 February 2021**

**7. Analysis of charitable funds**

	Balance at 1.03.20	Incoming Resources	Resources Expended	Balance at 28.02.21
<b>Analysis of movement in restricted funds</b>				
Bowls club	2,742	1,027	(3,797)	(28)
Doncaster MBC & Sport England	11,719	1,400	(15,091)	(1,972)
	<u>14,461</u>	<u>2,427</u>	<u>(18,888)</u>	<u>(2,000)</u>
<b>Analysis of movement in designated funds</b>				
Village memories	3,698	-	(3,698)	-
Hall Acoustics donation	2,000	-	-	2,000
	<u>18,435</u>	<u>14,983</u>	<u>(14,929)</u>	<u>18,489</u>
<b>Analysis of movement in unrestricted funds</b>				
	<u>24,133</u>	<u>14,983</u>	<u>(18,627)</u>	<u>20,489</u>
	<u>38,594</u>	<u>17,410</u>	<u>(37,515)</u>	<u>18,489</u>

**Details of restricted funds:**

Bowls club – monies raised for the exclusive use of the bowling club.

Doncaster MBC & Sport England – monies raised to carry out a scheme of improvements to the facilities in the Ruddle Centre.

**Details of designated funds:**

Village Memories – monies held on behalf of the Village Memories Group. The trustees' / directors' have expressed an opinion to the Village Memories Group they should hold their own funds and measures are being taken to pay out the fund in full to this group. The group agreed to take control of their own financial arrangements and the total funds were transferred back to Village Memories in March 2020.

Hall Acoustics donation – money was received to be used specifically for improvements to hall acoustics.

**Braithwell and Micklebring Recreation and Leisure Association Limited**

**Notes to the Financial Statements for the year ended 28 February 2021**

**8. Transactions with related parties**

There were no transactions with related parties during the year.

**9. Control**

Throughout the year, the company was under the control of the Trustees.

**10. Analysis of net assets between funds**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Cash at bank and in hand	17,702	-	17,702
Other net current liabilities	787	-	787
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>18,489</b>	<b>-</b>	<b>18,489</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Cash at bank and in hand	49,352	16,461	65,813
Other net current liabilities	(27,219)	-	(27,219)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>22,133</b>	<b>16,461</b>	<b>38,594</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>