

**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
<b>Registered charity number</b>	1158159
<b>Registered company number</b>	08398079
<b>Independent Examiner</b>	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**

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.



.....  
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**

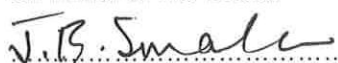
	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets		4,685	-
<b>CURRENT ASSETS</b>			
Debtors		1,164	1,287
Cash at bank and in hand		7,280	17,702
Stock		1,962	-
		<hr/> 10,406	<hr/> 18,989
Creditors: amounts falling due within one year		1,075	500
<b>NET CURRENT ASSETS</b>		<hr/> 9,331	<hr/> 18,489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

	Unrestricted Funds	Restricted Funds	Year ended 27.02.22	Year ended 29.02.21
	£	£	£	£
<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**

	Unrestricted Funds	Restricted Funds	Year ended 27.02.22	Year ended 29.02.21
	£	£	£	£
<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 Micklebrink 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)
	<hr/> (2,000) <hr/>	<hr/> 3,415 <hr/>	<hr/> (3,415) <hr/>	<hr/> 2,220 <hr/>	<hr/> 220 <hr/>
<b>Analysis of movement in designated funds</b>					
Village memories	-	-	-	-	-
Hall Acoustics donation	2000	260	-	-	2,260
<b>Analysis of movement in unrestricted funds</b>	18,489	42,628	(47,361)	(2,220)	11,536
	<hr/> 20,489 <hr/>	<hr/> 42,888 <hr/>	<hr/> (47,361) <hr/>	<hr/> (2,220) <hr/>	<hr/> 13,796 <hr/>
	<hr/> 18,489 <hr/>	<hr/> 46,303 <hr/>	<hr/> (50,776) <hr/>	<hr/> - <hr/>	<hr/> 14,016 <hr/>

**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 Ruddell 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/>
	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/>