

Charity Number: 1170067

BROUGHTON COMMUNITY AND SPORTS ASSOCIATION CIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

Period ended 31 December 2024

Phoenix Accountancy and Business Consultancy Limited

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For the period ended 31 December 2024**

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TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements for the year to 31 December 2024.

The financial statements comply with the Charities Act 2011, the Constitution, 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 (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name: Broughton Community and Sports Association

Registered charity number: 1170067

Structure: Charitable Incorporated Organisation (CIO)

Principal address: 3 Chancel Walk
Broughton
Brigg
North Lincolnshire
DN20 0JD

Trustees:

At the date of this report the trustees were:

Sean Clixby	Chair
Neil Simpson	
Ann Wood	

Bankers: Lloyds Bank
High Street
Scunthorpe
North Lincolnshire

Independent examiner: Katie Sauvage FCCA

Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

TRUSTEES' REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established under CIO (Association model) dated 7 November 2016 and is a registered Charitable Incorporated Organisation (CIO).

Governing body

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees.

Appointment of Trustees

The appointment of trustees is in accordance with the Constitution.

The Trustee Board are elected at the Annual General Meeting by the members of the Charity, at every annual general meeting one-third of the charity trustees retire from office. The Trustee Board elects their Honorary Officers from those appointed.

The Constitution states that there must be at least 3 charity trustees and the maximum number of charity trustees is 8.

The Trustees who meet approximately 4 times a year and are responsible for the strategic direction, policy and good running of the charity.

OBJECTIVES AND ACTIVITIES

The object of the CIO is:

- a) The promotion of community participation in healthy recreation for the benefit of the inhabitants of the Parish of Broughton, North Lincolnshire.
- b) The promotion of the voluntary sector for the benefit of the public of the Parish of Broughton, North Lincolnshire.
- c) The advancement of heritage of the Parish of Broughton, North Lincolnshire for the benefit of the public.

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

TRUSTEES' REPORT (continued)

Public benefit

The Trustees confirm that they have complied with the duty, contained in Section 4 of the Charities Act 2011, to have due regard to the guidance on public benefit issued by the Charity Commission. The charitable purpose of the charity within the meaning of the act is contained within its objects stated above.

The focus of our activities remains the promotion of community activities and events to benefit the inhabitants of the Parish of Broughton, North Lincolnshire.

- We have successfully supported community groups such as the Broughton Runners Group. The 'Broughton Burn' (10k race) the 'Colour Burn' event are examples of this.
- We have continued to support Broughton in Bloom and Broughton Wombles.
- We have continued to reach out to the younger generation of our community successfully running several children's disco events.
- The 'Broughton Bulletin' has continued helping to raise awareness for community groups share information and promote community activity to the wider community, particularly those who do not have access to digital media.
- We have managed the 'Wressle Oil Community Fund' by granting monies to local group.
- We actively promoted community participation in healthy recreation by using social media to inform the inhabitants of Broughton of groups and events which would benefit them.
- We continued to offer support to community groups/events by offering volunteers.

ACHIEVEMENTS AND PERFORMANCE

Summary of the Main Achievements of the Charity for the Year

Community Projects/Events:

Discos

In 2024, BCSA hosted four fantastic family discos - Easter, Summer, Halloween, and Christmas. Each event welcomed an average of 40 families, with the Halloween disco once again selling out for the fourth consecutive year. The Easter disco featured a special visit from Scunthorpe United's Scunny and Hunny Bunny, who delighted children by handing out Easter eggs. Over the summer, families enjoyed a sweet treat courtesy of a local ice cream van, with BCSA covering the cost so every child could enjoy a complimentary ice cream. Halloween was a huge success, with amazing costumes all around and prizes awarded for the best dressed - everyone truly embraced the spooky spirit! To round off the year, Father Christmas and Mrs Claus brought festive cheer to the Christmas disco, handing out Selection Boxes to all the children. This was made possible thanks to generous funding from the Wressle Oil Community Grant, secured by BCSA.

TRUSTEES' REPORT (continued)

Broughton Bulletin:

This year we released one Broughton Bulletin.

The issue included updates from various community groups, Broughton Town Council and information about up-and-coming events over the Christmas period. We also included comprehensive information about the Wressle Community Oil Fund including recent beneficiaries and how groups can apply.

We printed 1000 copies and distributed them to homes in Broughton known to have elderly residents and also published it online. The issue also featured an advert from a local charity which helped to fund the printing.

Broughton in Bloom:

Broughton in Bloom has had another successful year with several new projects completed. Broughton received a silver award from East Midlands in Bloom and were winners, for the fourth time, in the small town category of North Lincolnshire's Campaign for Rural England.

Two new raised beds have been added to the town, on Dalmatian Way and Windsor Way and four new obelisks have been constructed at the cemetery to add height and interest to a mainly flat site. These have been planted with climbing plants.

A greater awareness has been given to sustainability and cost so the volunteers placed more emphasis on growing their own plants and creating compost. New composting bins have been created on the allotment site and a polytunnel has also been constructed there so that flowers can be grown from seed and cheaper plug plants can be nurtured. Furthermore, many of the existing raised beds have now been planted with perennials and drought tolerant plants to reduce any watering that needs to be done and to also reduce the number of annual plants that only last one season.

There has been an increase in the number of volunteers who look after the raised beds near their homes and other community groups have also become involved. At the Village Hall the Toddler Group have their own bed and this year they will be planting and growing miniature sunflowers. A new venture last year was to plant our own hanging baskets that were hung at various positions along the High Street. Our Brownie Pack planted these and they have agreed to do the same this year. However, this can now be done earlier as we can protect the growing baskets in the new polytunnel.

Each year, Broughton in Bloom strives to improve its current provision and extend further any new ideas and projects. The volunteers have Broughton's best interests at heart and work to promote pride in our surroundings.

TRUSTEES' REPORT (continued)

Running Group:

The Colour run participation numbers increased again in 2024 with 190 online signups (20 more than the previous year) and 20 pay on the days. We had some really good feedback from the participants.

The Broughton Burn went really well again this year. We had 214 online signups and about 30 pay on the day. The event was very well received despite the downpour which lasted for the entirety of the race and ceased as the last runner came over the line!

Thanks to the Wressle Oil Community Fund we have been able to make a lot of the upfront purchases without waiting for money to come in which reduced our overheads and allowed us to give more money out to local causes and events. With the income from both events, we made donations to Alzheimer's Research UK and gave money towards the Astro project which is currently underway.

The Sports Specific sub-group:

We continue to work with North Lincolnshire Council and our local MP to deliver the 3G Astroturf facility and associated extra land for extra grass sports pitches.

In October we were successful in obtaining grants from several sources to enable us to build the facility. We appointed a contractor and works began in late October. This state-of-the-art facility is due to be finished in the Spring of 2025.

We were successful in securing the Recreation Field maintenance contract for the sixth year.

We have continued to work collaboratively with Broughton Ravers JFC and Broughton Cricket Club to improve the facility. Alongside Broughton Town Council have all been working on a project to help improve the auxiliary facilities on the site.

We were again successful in securing a Football Foundation grant to help us maintain the facility.

We continue to be recognised nationally for our progress and work closely with the Grounds Management Association (GMA) and Football Association as part of the Pitch Improvement Programme.

TRUSTEES' REPORT (continued)

Broughton Wombles:

We have 152 Wombles and what is really pleasing is the interest and input from our junior's as well.

Our dedicated Wombles continue to pick their areas on a regular basis.

The town is looking great, thank you Bloomers and Wombles 4th year Best kept small town another year to try for!

It is getting harder to keep our streets clean due to the irresponsible actions of some and can be a little demoralising at times but we try to turn them negatives into positives:

- Gets us out for some exercise and ups the step count
- A positive health benefit
- A great sense of community
- Clean streets
- sense of pride

A new litter bin has been installed on the corner of South View and Woodland drive.

We have a number of random pickers not on social media or part of the group who also make a great contribution.

We have had great support from North Lincolnshire Council, responding to requests for bags and equipment.

Wressle Oil Community Fund:

In September 2022 we started the process of managing the Community fund for Egdon Resources PLC and it's partners. They have committed to donating £100,000 per year for us to use our grant process to distribute.

This was split into 3 application windows (1st September to 31st December, 1st January to 30th April and 1st May until 31st August). Approximately £30,000.00 available in each window. £10,000.00 to be kept by Egdon themselves to distribute to worthy projects that do not meet our grant process.

Our committee members meet with a representative from Egdon to make the decisions on the grants at the end of each window.

We are pleased to say that during 2024 we granted £105,597.09 to 15 different organisations from our community.

In September 2024 the third year of this process started again with grants to awarded early in 2025.

Financial regulations

The financial statements have been prepared in accordance with the accounting policies set out on page 10 and 11 and comply with the constitution and applicable accounting standards.

Policy on reserves

The Trustees' do not currently have a policy on reserves in place.

TRUSTEES' REPORT (continued)

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

The law applicable to charities in England and Wales requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice, Accounting and Reporting by Charities, and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees on 20th May 2025 and signed on their behalf by:



Sean Clixby Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BROUGHTON COMMUNITY AND SPORTS ASSOCIATION**

I report on the accounts of the Charitable Incorporated Organisation for the period ended 31 December 2024 which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. As the income of the Charity is above £250,000 the independent examination is required to be done by a qualified accountant.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katie Sauvage FCCA
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Katie Sauvage

Date: 28/5/25.

STATEMENT OF FINANCIAL ACTIVITIES
for the period ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total funds 2023 £
Income							
Donations & Grants	5	9,366	622,528	631,894	2,919	92,302	95,221
Charitable activities	2	6,245	-	6,245	16,551	-	16,551
Other trading activities	4	8,437	-	8,437	-	-	-
Investment income	3	-	-	-	-	-	-
Total income		24,048	622,528	646,576	19,470	92,302	111,772
Expenditure							
Charitable activities	6	5,301	151,046	156,347	8,136	86,317	94,453
Raising funds	7	12,106	-	12,106	5,311	2,800	8,111
Total expenditure		17,407	151,046	168,453	13,447	89,117	102,564
Net movement in funds before transfers		6,641	471,482	478,123	6,023	3,185	8,949
Transfers between funds		-	-	-	(2,136)	2,136	-
Net movement in funds	12	6,641	471,482	478,123	3,887	5,321	8,949
Total funds brought forward	12	24,770	14,095	38,925	14,024	10,492	24,516
Restating funds for change of accounting reporting	11	-	-	-	6,859	(1,718)	5,460
Total funds carried forward	12	31,411	485,577	516,988	24,770	14,095	38,925

The notes on pages 12 to 19 form an integral part of these accounts

BALANCE SHEET
at 31 December 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	8		484,126		8,592
CURRENT ASSETS					
Debtors and prepayments	9	26,948		-	
Bank Account		172,211		30,870	
		<u>199,159</u>		<u>30,870</u>	
CREDITORS: amounts falling due within one year	10	<u>(166,297)</u>		<u>(597)</u>	
NET CURRENT ASSETS			<u>32,862</u>		<u>30,273</u>
			<u>516,988</u>		<u>38,865</u>
FUNDS					
General funds	11		31,411		24,770
Restricted funds	11		<u>485,577</u>		<u>14,095</u>
	11		<u>516,988</u>		<u>38,865</u>

The notes on pages 12 to 19 form an integral part of these accounts

Approved by the trustees on date 20th May 2025 and signed on their behalf by:


Sean Clixby

Chair

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparation

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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

During the accounting period the turnover was above £250,000. The accounts have therefore been restated from Receipts and Payments basis to accruals accounting due to the income level.

Broughton Community And Sports Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The trustees consider the charity to be a going concern and the accounts have been prepared on this basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably

Gifts in kind

The charity receives the benefit of work carried out by volunteers.

Interest receivable

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

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the Charity.

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

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2024

5 DONATIONS AND GRANT INCOME

	<i>General Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>	<i>General Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
Donation	2,514	5,240	7,754	2,919	-	2,919
Egdon Main Grant	-	109,008	109,008	-	76,061	76,061
Field contract	-	-	-	-	10,997	10,997
Football foundation	-	4,888	4,888	-	1,396	1,396
Egdon – astro project	-	7,180	7,180	-	750	75
Broughton Town Council - astro	-	1,173	1,173	-	-	-
Egdon – Running Group	3,477	-	3,477	-	2,800	2,800
North Lincs Council	-	495,039	495,039	-	-	-
Egdon – Broughton in Bloom	2,875	-	2,875	-	-	-
Edgon - Disco	500	-	500	-	-	-
Egdon - bulletin	-	-	-	-	298	298
Total	9,366	622,528	631,894	2,919	92,302	95,221

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	<i>General Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>	<i>General Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
Maintenance	-	17,558	17,558	2,531	9,131	11,662
Grants Given Out	-	105,216	105,216	-	76,061	76,061
Donations	2,500	-	2,500	1,469	-	1,469
Admin Expenses	544	50	594	659	298	957
Rent, Rates & Utilities	-	750	750	-	750	750
Professional fees	750	-	750	2,530	-	2,530
Insurance	973	-	973	549	-	549
Sundry expenses	-	-	-	10	-	10
Depreciation	534	27,472	28,006	388	77	465
	5,301	151,046	156,347	8,136	86,317	94,453

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2024

7 COSTS OF FUNDRAISING

	<i>General Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>	<i>General Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
Fundraising costs	12,106	-	12,106	5,311	2,800	8,111

8 FIXED ASSETS

	<i>Furniture and equipment £</i>	<i>Total £</i>
Cost		
At 1 January 2024	11,218	11,218
Additions	503,540	503,540
Disposals	-	-
At 31 December 2024	514,758	514,758
Depreciation		
At 1 January 2024	2,626	2,626
Charged for the period	28,006	28,006
At 31 December 2024	30,632	30,632
Net book value		
At 31 December 2024	484,126	484,126
At 31 December 2023	8,592	8,592

9 DEBTORS

	<i>2024 £</i>	<i>2023 £</i>
Debtors and prepayments	124	-
VAT	26,824	-
	26,948	-

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 December 2024

10 CREDITORS	2024	2023
	£	£
Trade Creditors	165,547	-
Accruals	750	280
VAT	-	317
	<u>166,297</u>	<u>597</u>

11 Restated accounts

The Accounts have been restated from Receipts and Payments to accruals-based accounting due to the turnover level increasing.

Receipts and Payments accounts are only allowed up to a turnover limit of £250,000.

The following adjustments to the comparative accounts have been made.

Note 6	General Funds 2023	Restricted Funds 2023	Total Funds 2023
Totals 2023 Accounts	9,313	90,255	99,568
Removal of Fixed assets shown as a cost	(1,043)	(2,297)	(3,340)
Depreciation	388	77	465
Creditor – Independent Examination	280	-	280
Input VAT	(802)	(1,718)	(2,520)
Totals per Note 6	<u>8,136</u>	<u>86,317</u>	<u>94,453</u>

Previous years adjustments

Fixed Assets - Cost	7,878	-	7,878
Fixed Assets – Depreciation	(2,161)	-	(2,161)
VAT Creditor	(317)	-	(317)
Input VAT	2,261	-	2,261
Output VAT	(802)	(1,718)	(2,520)
Adjustment to Reserves	<u>6,859</u>	<u>(1,718)</u>	<u>5,141</u>

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 December 2024

12 FUNDS

	<i>January 2024</i>	<i>Incoming resources</i>	<i>Outgoing resources</i>	<i>Transfer Between funds</i>	<i>December 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
General Fund	8,491	1,514	(2,489)	-	7,517
Recreation Field	14,718	8,437	-	-	23,155
Broughton Wombles	713	-	-	-	713
Broughton Burn Running Group	2,813	9,462	(10,163)	-	2,112
Broughton In Bloom	386	3,475	(3,745)	-	116
Discos	(35)	1,159	(1,010)	-	114
Year 6 Leavers	-	-	-	-	-
Astro Project	(2,316)	-	-	-	(2,316)
Total unrestricted funds	24,770	24,048	(17,407)	-	31,411

Restricted Funds

Egdon Oil	-	110,181	(105,216)	-	4,965
Football Foundation	2,220	-	(77)	-	2,143
Deep Slitter Football Foundation	11,875	4,888	(15,088)	-	1,675
Recreation Field Astro Project	-	-	-	-	-
Egdon	-	7,180	(7,180)	-	-
North Lincs Council	-	495,039	(18,245)	-	476,794
Donations	-	5,240	(5,240)	-	-

Total restricted funds	14,095	622,528	(151,046)	-	485,577
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Total funds	38,865	646,576	(168,453)	-	516,988
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NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 December 2024

12 Funds (Continued)

A brief description of the restricted funds are shown below:

Egdon Oil

Restricted funding received from Egdon Oil in 3 rounds to give grants to local groups.

Grants were also distributed to some of the internal groups as follows:

Astro Project	£7,180
Broughton in Bloom	£2,875
Running Group	£3,477
Disco	£500

Football Foundation Recreation Field Maintenance

This was funding secured some years ago and has been being received in increments to help fund the maintenance of the recreation field.

Football Foundation Deep Slitter Grant

Restricted funding received from the football foundation to purchase a Deep Slitter. This is a Fixed Asset fund.

13 Related Party Transactions

During the financial period the Charity had no related party transactions with its Trustees.

14 Going Concern

The trustees consider the charity to be a going concern. The Charity is a CIO this provides the benefit of the organisation having a distinct legal identity and provides Limited Liability for the Trustees.