

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**MANSFIELD HARRIERS
AND ATHLETICS CLUB**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1192846

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

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MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1192846	
DATE OF REGISTRATION	17th December 2020	
START OF FINANCIAL YEAR	1st January 2023	
END OF FINANCIAL YEAR	31st December 2023	
TRUSTEES AT 31ST DECEMBER 2023	Sharon Armitage Beverley Armstrong Richard Massey Barry Holmes Martin Fickling Patrick Carlan Stephen Davies David Robertson	Philip Shaw Sarah Bradbury David Liso Gary Morley (Resigned 6th Dec 2023) Graeme Baguley (Resigned 21st Dec 2023) Maddy Collinge (Resigned 6th July 2023) Jemma Arbon (Resigned 15th March 2023)
LEGAL STATUS	Charitable Incorporated Organisation	
GOVERNING INSTRUMENT	CIO - Association Registered 17th December 2020	

OBJECTS

i) For the public benefit generally but with particular reference to the inhabitants of Mansfield and its surrounding areas. ii) To promote community participation in healthy recreation by providing: **a)** Facilities for athletics including running, track and field and all other related sports capable of improving fitness, health and wellbeing. **b)** Coaching, competition and all other services to support these services. iii) To provide and assist in the provision of facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances of for the public at large in the interest of social welfare and with the object of improving or enhancing the quality of life (physical, mental or otherwise).

CORRESPONDENCE ADDRESS	26 The Grange Mansfield Nottinghamshire NG18 4BA
PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

This report covers the period between January and December 2023 inclusive.

This was the second full year where the club has operated and managed the track and athletic facilities in Berry Hill Park under a 5 year lease agreement with Mansfield District Council, and the third where it has functioned as a Charitable Incorporated Organisation (CIO).

Mansfield Harriers has continued to fully meet its constitutional objectives as a CIO which are:

1. for the public benefit generally but with particular reference to the inhabitants of Mansfield and its surrounding areas;
2. to promote community participation in healthy recreation by providing (a) facilities for athletics including running, track & field and all other related sports capable of improving fitness, health and wellbeing; and (b) coaching, competition and all other services to support these activities;
3. to provide and assist in the provision of facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving or enhancing quality of life (physical, mental or otherwise).

The trustees have met monthly under the stewardship of chair Pat Carlan to oversee the governance, finance and services to members of the club. Two trustees stood down during the year; with one being awarded Life Membership of the club in recognition of her contribution and service. Unfortunately two meetings were not quorate as insufficient trustees were in attendance. All trustees have been formally reminded of responsibilities of office and requirement to attend meetings regularly.

The club is affiliated to England Athletics and operates within the NGB framework which includes affiliation to other athletic organisations, leagues and competition providers. England Athletics operate a 'Clubs Standards' assessment programme which quality assures welfare and governance. The club fully meet 5 of the 7 standards and will be fully compliant when all coaches have completed coach education courses.

A small core of volunteers continues to provide much of the commitment required to manage the facility and meet the day to day operations of the club and the site. Other club members have stepped up to volunteer at home fixtures in response to requests. This number of volunteer has increased from previous years thanks to pro-active work of a volunteer co-ordinator.

Significant discussion took place between club representatives and officers and elected members of Mansfield District Council during the year principally around proposed developments to the park proposed by the council. The impact on the club operations of the proposed developments were:

- i) - Impact of new buildings and playground on cross country.
- ii) - Restrictions on car parking.

Outcomes from these discussions found a compromise to the cross country issues but all events parking to be off site. As a consequence when events are now held additional volunteers are required to staff off site parking in the near by Coal Authority and car park capacity will restrict fixtures that can be accepted by the club to host.

The club is able to offer 5 coached sessions each week to members. Attendances on training nights can range between 60 and 100 at each session. The facility is also open for casual use to the general public and athletes from other clubs where a training fee is applied. During the year several different schools have used the facilities. This usage of the facilities by non members, schools and athletes from other clubs is significant and reflects positively on the club meeting its commitments under the terms of the operating lease and charitable objectives.

Membership of the club has increased significantly during the year and now stands at over 450. New members are being attracted of all ages and abilities. Several new members have transferred from other clubs while others have joined as 2nd claim which demonstrates a 'pull factor' now associated with the club.

MANSFIELD HARRIERS AND ATHLETICS CLUB
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Members were able to take part in athletic competitions every week of the year during 2023. The club competed in 4 track league competitions and 5 road and cross country leagues in addition to many championship and open competitions. Performances by members have continued to improve across all areas of the club both by teams and individuals with Mansfield teams and individual athletes performing well in national, regional and at a local level both in leagues and open competitions. Highlight performances included the clubs dominance in the Nottinghamshire Summer Road Race League, North Mids X/C League and the conclusion of the club in the Northern Track and Field League. Eight members were selected to represent England in various competitions and 12 young athletes competed at the English Schools Championships. Six members took podium places in National Age Group Championships.

Three members gained coaching qualifications and two members undertook courses to qualify as technical officials – a timekeeper and a field judge. There are currently 18 active qualified coaches delivering sessions at the club. There are currently only 6 qualified technical officials at the club with 2 others due to become accredited.

During 2023 the club hosted 10 cross country fixtures and 9 track competitions. This included the prestigious National X/C Relays. Volunteers have continued to carry out the considerable workload involved in preparing the facility and clearing away following a home track or cross country fixture.

A very successful Presentation Evening was held in November which had a GB International Athlete, MD of local radio station and three local politicians as guests.

The club and individual members were recognised in the England Athletic (East Midlands) annual Volunteer recognition awards. The club took 4 of the 9 awards available

- i) - Richard Massey – Coach of the Year
- ii) - Claire Tomsett – Volunteer of the Year
- iii) - Pat Carlan – Club Leader of the Year
- iv) - Mansfield Harriers – Club of the Year

The club has continued to invest substantially in facilities on the site. Conscious of the need to prepare for upgrade of track surface in 3/5 years the trustees have continued to put funds into the 'track maintenance sinking' and has committed to further contributions over the next two years. Additional new competition standard javelins have been procured which has enabled a complete full set of training and competition equipment to now be on site. Refurbishment of the pole vault runway by club volunteers. New poles have been donated by Notts AAA and replacement stands and uprights recycled from Rushcliffe AC. This should enable the pole vault to be fully functional in 2024.

Measures have continued to be taken to manage utility consumption more effectively. Volunteers have continued to clean and maintain the track and buildings, including grass cutting and litter picks throughout the year.

An Open Day was held in August which allowed members of the public to have a go at taster events. The club also hosted a schools x/c fixture as a means of recruitment and showcasing the club.

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO 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 financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 24th JANUARY 2024

Signed on their behalf by Trustee 

Printed Name: Philip Shaw PHILIP SHAW

MANSFIELD HARRIERS AND ATHLETICS CLUB

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	720	1,800	2,520	12,071
Charitable Activities	3b	33,786	-	33,786	32,096
Activities for Generating Funds	3c	7,523	-	7,523	3,194
Investment Income	3d	687	-	687	15
Other Incoming Resources	3e	2,055	-	2,055	1,964
TOTAL INCOMING RESOURCES		44,770	1,800	46,570	49,340
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	26,157	3,136	29,293	38,171
Governance Costs	4b	750	-	750	650
TOTAL RESOURCES EXPENDED		26,907	3,136	30,043	38,821
NET INCOMING (OUTGOING) RESOURCES		17,863	(1,336)	16,527	10,518
Funds Brought Forward		51,130	2,903	54,033	43,515
TOTAL FUNDS CARRIED FORWARD		68,993	1,567	70,560	54,033

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

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

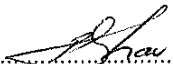
MANSFIELD HARRIERS AND ATHLETICS CLUB

(Charitable Incorporated Organisation)

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Assets					
Tangible Assets	2	16,009	-	16,009	15,843
Investments	6	-	-	-	-
Total Fixed Assets		16,009	-	16,009	15,843
Current Assets					
Stock	17	5,071	-	5,071	4,396
Debtors & Prepayments	8	600	-	600	300
Cash at Bank and in Hand	7	55,354	1,567	56,921	39,957
Total Current Assets		61,025	1,567	62,592	44,653
Creditors: Amounts falling due within one year	9	8,041	-	8,041	6,463
NET CURRENT ASSETS		52,984	1,567	54,551	38,190
TOTAL ASSETS less current liabilities		68,993	1,567	70,560	54,033
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		68,993	1,567	70,560	54,033
Funds of the Charity					
General Funds		68,993	-	68,993	51,130
Restricted Funds	5	-	1,567	1,567	2,903
Total Funds		68,993	1,567	70,560	54,033

Approved by the Trustees on 24th JANUARY 2024

Signed on their behalf by Trustee 

Printed Name: Philip Shaw PHILIP SHAW

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MANSFIELD HARRIERS AND ATHLETICS CLUB

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £50.00. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

General Equipment	10% - Straight Line Basis
Athletic Equipment	10% - Straight Line Basis
Furniture & Fittings	10% - Straight Line Basis
IT Equipment	33% - Straight Line Basis

MANSFIELD HARRIERS AND ATHLETICS CLUB
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. TANGIBLE FIXED ASSETS

		General Equipment £	Athletic Equipment £	Fittings & Equipment £	IT Equipment £	TOTAL 2023 £
Cost	01-Jan-23	6,976	9,655	1,025	458	18,114
Additions		-	1,724	524	-	2,248
Net Book Value at	31-Dec-23	<u>6,976</u>	<u>11,379</u>	<u>1,549</u>	<u>458</u>	<u>20,362</u>
Depreciation	01-Jan-23	672	1,217	153	229	2,271
Charge		747	1,080	102	153	2,082
Depreciation at	31-Dec-23	<u>1,419</u>	<u>2,297</u>	<u>255</u>	<u>382</u>	<u>4,353</u>
Net Book Value	31-Dec-23	<u>5,557</u>	<u>9,082</u>	<u>1,294</u>	<u>76</u>	<u>16,009</u>
Net Book Value	31-Dec-22	<u>6,304</u>	<u>8,438</u>	<u>872</u>	<u>229</u>	<u>15,843</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023: None

31st December 2022: None

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations, Grants & Legacies				
Gifts & Donations	720	1,800	2,520	4,071
Grants Received	-	-	-	8,000
	720	1,800	2,520	12,071
b) Charitable Activities				
Facility Hire	7,526	-	7,526	7,513
Membership & Track Fees	26,260	-	26,260	24,584
	33,786	-	33,786	32,096
c) Activities for Generating Funds				
Advertising Income	1,450	-	1,450	350
Café Income	5,113	-	5,113	980
Fundraising Income	29	-	29	493
Kit Sales	931	-	931	1,370
	7,523	-	7,523	3,194
d) Investment Income				
Interest	687	-	687	15
	687	-	687	15
e) Other Incoming Resources				
Sundry Income	75	-	75	475
Reimbursements	1,980	-	1,980	1,489
	2,055	-	2,055	1,964

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £	
a) Cost of Charitable Activities					
Activities & Events	8,984	-	8,984	7,923	
Bank Charges	27	-	27	-	
Cafe Costs	115	-	115	733	
Cleaning Costs	37	-	37	174	
Club Kit Costs	931	-	931	202	
Courses Costs	1,200	-	1,200	1,180	
Depreciation Expense	2,082	-	2,082	1,660	
EA Fees	6,100	-	6,100	5,074	
League Fees	-	2,791	2,791	2,259	
Licenses & Subscriptions	-	-	-	-	
Office Costs	339	-	339	283	
Rent & Rates	1,265	-	1,265	860	
Repairs & Maintenance	636	345	981	4,056	
Sundry Expenses	812	-	812	8	
Utility Costs	3,630	-	3,630	13,759	
	26,157	3,136	29,293	38,171	
b) Governance Costs					
Independent Examiners Fees	9	750	-	750	650
		750	-	750	650

MANSFIELD HARRIERS AND ATHLETICS CLUB

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Athletic Equipment Fund	584	-	-	-	584
Changing Room Fund	-	-	-	-	-
EA Legal Fees Fund	150	-	-	-	150
Equipment Fund	305	-	345	-	(40)
Event Fund	225	-	-	-	225
League Fees Fund	991	1,800	2,791	-	-
Mayors Fund	358	-	-	-	358
MDC Sports Dev	245	-	-	-	245
MDC Coach Course	-	-	-	-	-
Refurbishment Fund	(152)	-	-	-	(152)
Rent Fund	33	-	-	-	33
Storage Fund	-	-	-	-	-
Track & Jump Pit Fund	(136)	-	-	-	(136)
Welfare Officer Fund	300	-	-	-	300
	2,903	1,800	3,136	-	1,567

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
Athletic Equipment Fund	988	-	404	-	584
Changing Room Fund	-	2,000	2,000	-	-
EA Legal Fees Fund	800	-	650	-	150
Equipment Fund	305	-	-	-	305
Event Fund	750	-	525	-	225
League Fees Fund	1,450	1,800	2,259	-	991
Mayors Fund	358	500	500	-	358
MDC Sports Dev	500	-	-	(255)	245
MDC Coach Course	-	400	400	-	-
Refurbishment Fund	-	1,000	1,152	-	(152)
Rent Fund	450	-	417	-	33
Storage Fund	-	2,000	2,000	-	-
Track & Jump Pit Fund	(136)	-	-	-	(136)
Welfare Officer Fund	-	300	-	-	300
	5,465	8,000	10,307	(255)	2,903

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

MANSFIELD HARRIERS AND ATHLETICS CLUB
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Cash at Bank & in Hand	55,354	1,567	56,921	39,957
	55,354	1,567	56,921	39,957

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Sundry Debtors	600	-	600	300
	600	-	600	300

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Independent Examiners Fees	750	-	750	650
Sundry Creditors	7,291	-	7,291	5,813
	8,041	-	8,041	6,463

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Asset Investments	16,009	-	16,009	15,843
Net Current Assets	52,984	1,567	54,551	38,190
Long Term Liabilities	-	-	-	-
	68,993	1,567	70,560	54,033

MANSFIELD HARRIERS AND ATHLETICS CLUB
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

17. STOCK

Stock consists of item acquired in order to generate profits to further the Charity's objects. Stock is valued at the lower of cost or net realisable value.

MANSFIELD HARRIERS AND ATHLETICS CLUB
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Mansfield Harriers and Athletics Club on the accounts for the year ended 31st December 2023 set out on pages 7 to 16.

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.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS


Date: 29th January 2024