

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**MANSFIELD HARRIERS
AND ATHLETICS CLUB**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1192846

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

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 2024

END OF FINANCIAL YEAR 31st December 2024

TRUSTEES AT 31ST DECEMBER 2024 Sharon Armitage
Beverley Armstrong
Richard Massey
Barry Holmes
Martin Fickling
Patrick Carlan
Stephen Davies
David Robertson
Philip Shaw
Sarah Bradbury
David Lisgo

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
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

MANSFIELD HARRIERS AND ATHLETICS CLUB

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

This report covers the period between January to December 2024 inclusive.

The Club entered into a 7-year lease with Mansfield District Council in 2021 to manage and operate the athletics facilities at Berry Hill Park, Mansfield, Nottinghamshire. In the same year the Club established itself as a Charitable Incorporated Organisation (CIO), registered with the Charities Commission (registered charities number 1192846).

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).

During 2024 the trustees have met on a monthly basis with the meeting being chaired by the current Chair, Pat Carlan, with all of the meetings being quorate, these meetings observe the governance, finance and services to the members of Mansfield Harriers. All trustee meetings have been recorded by minutes which are available for inspection at the club. At the club AGM in February the then secretary did not stand for re-election and the current secretary, Richard Massey, was elected in his place.

The club is affiliated to the sports' governing body, England Athletics, and operates within NGB framework which includes affiliation to other public organisations, leagues and competition providers. England Athletics operates a 'club standards' which clubs are encouraged to adhere to, with an assessment programme that delivers quality assurance, welfare and governance.

As well as the trustees of the club there is a small core of volunteers that assist the club in the day-to-day operational duties at the facility. The club has appointed a volunteer coordinator who is responsible for recruiting volunteers to assist with a variety of duties at athletic competitions. The club has 6 keyholders who assume responsibility of opening and closing the facilities at the athletics track and whose names are registered with Mansfield District Council.

2024 saw the club gain 'Track mark' status for the athletics track which is a requirement of England Athletics to have the athletics track and adjoining track and field equipment assessed by an independent athletics assessor for safety and quality assurance. The facility fully passed this assessment with an advisory note for the track to be professionally cleaned – the facility was issued with 'Track mark' certification until March 2028. At a trustee meeting in September 2024, it was agreed that the club should meet the cost of the track cleaning and the work is scheduled for March 2025.

The club is able to offer coaching sessions 5 days per week to its members. Attendance on training nights can range between 60 and 100 at each session with an equal mix of both female and male and age range of 9 years to 75 years. The club also offers training for athletes with disabilities on Saturday morning with a coach who has specific skills to coach those athletes and helps them realise their true potential.

The club's facilities are open to the general public and athletes from other clubs for a small day-pass payment. Various schools and colleges book the club's facilities for their sports days, athletic competitions and sports studies. The 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 its operating lease and charitable objectives.

In 2024 Nottinghamshire Amateur Athletics Association announced that the club's venue at Berry Hill had been chosen to host the County Track & Field Championships 2025. This is a prestigious 2-day event and is testament to the hard work that the members have shown in raising the profile of the facility.

MANSFIELD HARRIERS AND ATHLETICS CLUB

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Membership of the club continues to grow on an annual basis, and we are now a membership of nearly 500, much of which has been attributed to the success that the club has achieved in both team and individual competition in England, Germany and Peru for Great Britain teams at sprints and at triple jump.

During the summer months the club hosted 5 league track & field competitions and 7 school track & field events. The club also organized a 'throws development day' and a 'hurdle development day'; these were event specific days for members and non-members to hone their skills within their chosen event and proved very popular with athletes travelling many miles to attend. The club is keen to expand event development days and increase the skill base of athletes whilst enhancing the reputation of a venue of learning. During the winter the club played host to the National Cross-Country Relays which sees the cream of cross-country athletes competing from all over the country. The club also hosted 3 Nottinghamshire school's cross-country competitions.

In 2023 Mansfield Harriers was awarded the prestigious England Athletics Club of the Year award; this was presented to the club in the spring of 2024 at New Hall Manor in Birmingham. An England Athletics Club of the Year plaque adorns the front of the track office at the Berry Hill facility.

In November 2024 the club held their annual presentation evening at which individual success was celebrated by the presentation of awards. The chairman of Nottinghamshire County Council was on hand to present some of the awards alongside Mansfield's Town Mayor. Special Achievement Awards were presented amongst others which included the Oregon Portland trophies to the best male and female athlete in Nottinghamshire.

The club continues to invest in the facilities by purchasing equipment to enable athletes to compete at a high level and have a programme of development over the coming years designed to improve and enhance the facility as a premium sporting venue.

Trustees' Responsibilities

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

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document 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 Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

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 Reports) Regulations and the provisions of the Governing Document. 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 25th February 2025

Signed on their behalf by Trustee 

Printed Name:

PHILIP SHAW

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	475	5,779	6,254	2,520
Charitable Activities	3b	39,826	-	39,826	33,786
Activities for Generating Funds	3c	4,237	-	4,237	7,523
Investment Income	3d	1,422	-	1,422	687
Other Incoming Resources	3e	-	-	-	2,055
TOTAL INCOMING RESOURCES		45,960	5,779	51,739	46,570
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	37,420	1,565	38,985	29,293
Governance Costs	4b	900	-	900	750
TOTAL RESOURCES EXPENDED		38,320	1,565	39,885	30,043
NET INCOMING (OUTGOING) RESOURCES		7,640	4,214	11,854	16,527
Funds Brought Forward		68,993	1,567	70,560	54,033
Transfer Between Funds	5	3,648	(3,648)	-	-
TOTAL FUNDS CARRIED FORWARD		80,281	2,133	82,414	70,560

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 15 form part of these financial statements.

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Fixed Assets					
Tangible Assets	2	22,204	-	22,204	16,009
Investments	6	-	-	-	-
Total Fixed Assets		22,204	-	22,204	16,009
Current Assets					
Stock	17	2,962	-	2,962	5,071
Debtors & Prepayments	8	-	-	-	600
Cash at Bank and in Hand	7	57,655	2,133	59,788	56,921
Total Current Assets		60,617	2,133	62,750	62,592
Creditors: Amounts falling due within one year	9	2,540	-	2,540	8,041
NET CURRENT ASSETS		58,077	2,133	60,210	54,551
TOTAL ASSETS less current liabilities		80,281	2,133	82,414	70,560
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		80,281	2,133	82,414	70,560
Funds of the Charity					
General Funds		80,281	-	80,281	68,993
Restricted Funds	5	-	2,133	2,133	1,567
Total Funds		80,281	2,133	82,414	70,560

Approved by the Trustees on 25th February 2025

Signed on their behalf by Trustee 

Printed Name: PHILIP SHAW

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

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 2024

2. TANGIBLE FIXED ASSETS

		General Equipment £	Athletic Equipment £	Fittings & Equipment £	IT Equipment £	TOTAL 2024 £
Cost	01-Jan-24	6,976	11,379	1,549	458	20,362
Additions		3,608	5,352	-	-	8,960
Net Book Value at	31-Dec-24	10,584	16,731	1,549	458	29,322
Depreciation	01-Jan-24	1,419	2,297	255	382	4,353
Charge		1,039	1,548	102	76	2,765
Depreciation at	31-Dec-24	2,458	3,845	357	458	7,118
Net Book Value	31-Dec-24	8,126	12,886	1,192	-	22,204
Net Book Value	31-Dec-23	5,557	9,082	1,294	76	16,009

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

31st December 2024: None

31st December 2023: None

MANSFIELD HARRIERS AND ATHLETICS CLUB
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations, Grants & Legacies				
Gifts & Donations	475	5,779	6,254	2,520
	475	5,779	6,254	2,520
b) Charitable Activities				
Facility Hire	8,283	-	8,283	7,526
Membership & Track Fees	31,544	-	31,544	26,260
	39,826	-	39,826	33,786
c) Activities for Generating Funds				
Advertising Income	1,000	-	1,000	1,450
Café Income	2,787	-	2,787	5,113
Fundraising Income	450	-	450	29
Kit Sales	-	-	-	931
	4,237	-	4,237	7,523
d) Investment Income				
Interest	1,422	-	1,422	687
	1,422	-	1,422	687
e) Other Incoming Resources				
Sundry Income	-	-	-	75
Reimbursements	-	-	-	1,980
	-	-	-	2,055

MANSFIELD HARRIERS AND ATHLETICS CLUB
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Cost of Charitable Activities				
Activities & Events	9,870	-	9,870	8,984
Bank Charges	25	-	25	27
Cafe Costs	2,634	-	2,634	115
Cleaning Costs	95	-	95	37
Club Kit Costs	2,043	-	2,043	931
Courses Costs	-	-	-	1,200
Depreciation Expense	2,765	-	2,765	2,082
EA Fees	7,357	-	7,357	6,100
League Fees	-	450	450	2,791
Office Costs	271	-	271	339
Rent & Rates	1,133	-	1,133	1,265
Repairs & Maintenance	2,604	1,115	3,719	981
Sundry Expenses	-	-	-	812
Utility Costs	8,624	-	8,624	3,630
	37,420	1,565	38,985	29,293

b) Governance Costs

Independent Examiners Fees	9	900	-	900	750
		900	-	900	750

MANSFIELD HARRIERS AND ATHLETICS CLUB

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
Athletic Equipment Fund	584	-	-	-	584
EA Legal Fees Fund	150	-	-	-	150
Equipment Fund	(40)	1,300	-	(969)	291
Event Fund	225	-	-	-	225
League Fees Fund	-	-	-	-	-
Mayors Fund	358	-	-	-	358
MDC Sports Dev	245	-	460	-	(215)
Notts AAA	-	1,179	-	(1,179)	-
Refurbishment Fund	(152)	-	655	-	(807)
Rent Fund	33	-	-	-	33
Buckley Brown	-	3,300	450	(1,500)	1,350
Track & Jump Pit Fund	(136)	-	-	-	(136)
Welfare Officer Fund	300	-	-	-	300
	1,567	5,779	1,565	(3,648)	2,133

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Athletic Equipment Fund	584	-	-	-	584
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
Refurbishment Fund	(152)	-	-	-	(152)
Rent Fund	33	-	-	-	33
Track & Jump Pit Fund	(136)	-	-	-	(136)
Welfare Officer Fund	300	-	-	-	300
	2,903	1,800	3,136	-	1,567

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
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

6. INVESTMENTS

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

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Cash at Bank & in Hand	57,655	2,133	59,788	56,921
	57,655	2,133	59,788	56,921

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Sundry Debtors	-	-	-	600
	-	-	-	600

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Independent Examiners Fees	900	-	900	750
Sundry Creditors	1,640	-	1,640	7,291
	2,540	-	2,540	8,041

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

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

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Fixed Asset Investments	22,204	-	22,204	16,009
Net Current Assets	58,077	2,133	60,210	54,551
Long Term Liabilities	-	-	-	-
	80,281	2,133	82,414	70,560

MANSFIELD HARRIERS AND ATHLETICS CLUB
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

12. STAFF COSTS AND NUMBERS

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

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
(Charitable Incorporated Organisation)

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 2024 set out on pages 7 to 15.

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
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 15th April 2025