

Registered number
CE024645

BENTLEY ARLFC

Annual Report and Unaudited Financial Statements

31 December 2023

BENTLEY ARLFC
Charity Information

Legal & Administrative Information

Trustees

Mr Peter Anthony Wainer
Mr Alan Carr
Mr Nicholas Pownall

Secretary

Kev Harmer

Charity number

1193163

Registered number

CE024645

Principal address

257 Bentley Road
Bentley
DONCASTER
South Yorkshire
DN5 9TG

Independent Examiner

Davison & Co. Accountants Ltd
Chartered Management Accountants
Manor View Chambers
294-296 Askern Road, Toll Bar
DONCASTER
South Yorkshire
DN5 0QN

Bankers

Barclays Bank
3 High Street
DONCASTER
South Yorkshire
DN1 1EG

Registered office

37 Amersall Road
Scawthorpe
DONCASTER
South Yorkshire
DN5 9LG

BENTLEY ARLFC
Report and unaudited accounts
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BENTLEY ARLFC

Registered number:

CE024645

Trustees' Report

The trustees present their report and accounts for Bentley ARLFC for the year ended 31 December 2023.

Principal activities

The charity's governing document is its Memorandum and Articles of Association, dated 20 January 2021.

Objectives and activities

Significant activities and public benefit

Bentley ARLFC is a not for profit amateur rugby league club who promote the playing of Rugby League to children in all school year ages and adults of all abilities irrespective of gender, race or religion. We operate in a deprived area so we work closely with and in support of the local community. We also provide all of our volunteers with the necessary training, in respect of coaching, safeguarding of children, first aid and other applicable training to ensure we provide a safe and happy environment for everyone involved with the organisation.

Achievements and performance

Although the rugby club has been established for over 60 years, the junior section only really started to flourish around 12 years ago and has since gone from strength to strength. In this period alone we have grown from a single open age team and single junior team to now boast two open age teams, a Masters team (over 35), 4 mixed youth teams, 2 boys youth teams and two all girls teams. A total of 11 sides representing the club and over 300 participants including players and volunteers.

Our most recent and significant achievement has to be the opening of our own 4 changing room pavilion and clubhouse enabling us to bring a community asset to a deprived area and facilitate a strong foothold in the community. The process was long and drawn out but we were finally able to carry out a soft opening in August 2023 and then an official opening in March of 2024. The facility being purpose built and of high standard is perfect to encourage and support the growth of the organisation and support within the local community. It was such a pleasure to hear from a spokesperson of the RFL on our official opening day that the facility should be used as a blueprint for the development of future rugby league and community projects.

Our "on Field" performance has seen our 1st team take a position, compete and become an established team within the national conference league. The past 6 years have produced 3 boys league division winners, u12's in 2019, u16's in 2021 and u12's in 2023. We've enjoyed and taken pleasure in many of our youth players taking up the challenge of trials, scholarships, Academy places and full time contracts with professional sports clubs.

In terms of the growth of our club our most recent and major initiative has been to develop the girls game of rugby league. We are immensely proud to be able to boast fielding 2 teams playing at u11 and u14 in the season of 2024. Both teams are doing exceptional and have been a credit to the organisation.

Kev Harmer
Secretary
Bentley ARLFC

Structure, governance and management

The charity is a Charitable Incorporated Organisation, registered at Companies House as CE024645 and at the Charity Commission with the charity number 1193163. The charity is affiliated to the Rugby Football League (RFL), Yorkshire Leagues and the British Amateur Rugby League Association (BARLA).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Peter Anthony Wainer
Mr Alan Carr
Mr Nicholas Pownall

BENTLEY ARLFC

Registered number:

CE024645

Trustees' Report

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 Oxford Street, LONDON, WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- * settle the terms of payment with suppliers when agreeing the terms of each transaction;
- * ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in and
- * pay in accordance with the company's contractual; and other legal obligations.

Trade creditors of the company at the year end were equivalent to zero days purchases, based on the

The trustees report was approved by the Board of Trustees.

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Mr Peter Anthony Wainer

Trustee

Date.....

BENTLEY ARLFC

Statement of Trustees Responsibilities *for the year ended 31 December 2023*

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

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and the apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the on going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with a reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and ther 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 of fraud and other irregularities.

BENTLEY ARLFC

Independent Examiner's report to the trustees of BENTLEY ARLFC

We report to the trustees on our examination of the financial statements of Bentley ARLFC for the period ending 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2001 Act, in carrying out our examination, we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods on or after 1 January 2015.

We have completed our examination and we can confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required under section 130 of the 2011 Act; or
2. the financial statements do not accord with those records, or
3. the financial statements do 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 a part of an independent examination.

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

Davison & Co.

Davison & Co. Accountants Ltd
Chartered Management Accountants

Manor View Chambers
294-296 Askern Road, Toll Bar
DONCASTER
South Yorkshire
DN5 0QN

29 July 2024



BENTLEY ARLFC
Statement of Financial Activities
including Income and Expenditure Account
for the year ended 31 December 2023

	Unrestricted Funds £	2023 Restricted Funds	Total Funds £	2022 Total £
Income and endowments from:				
Donations & Sponsorship	61,024	-	61,024	45,444
Players subs	16,599	-	16,599	-
Fundraising & events	26,590	-	26,590	-
Grants received	13,219	285,249	298,468	14,166
Bar Sales	37,111	-	37,111	-
Total Income	154,543	285,249	439,792	59,610
Expenditure on:				
Bar Stock	21,301	-	21,301	-
Construction work/fees	20,644	326,148	346,792	-
Ground maintenance	2,821	-	2,821	6,293
Facility hire	2,628	-	2,628	-
Equipment hire	1,012	-	1,012	593
New equipment	1,870	-	1,870	2,557
Repair and renewals	1,055	-	1,055	-
Utilities	3,924	-	3,924	-
Registration & Training Fees	1,098	-	1,098	-
Merchandise	4,317	-	4,317	683
Kits & Equipment	16,785	-	16,785	12,689
League fees	708	-	708	3,743
Course fees	1,138	-	1,138	1,930
Insurances	1,979	-	1,979	-
Fines	260	-	260	440
Admin & accounts	1,813	-	1,813	204
Presentation/trophies	3,428	-	3,428	-
Donations raffles and sundry expense	133	-	133	3,036
Prizes	2,980	-	2,980	1,427
Subsistence	101	-	101	-
Team outing	104	-	104	6,490
Travel expenses	5,950	-	5,950	5,490
Miscellaneous	4,829	-	4,829	15
Depreciation	3,938	-	3,938	2,540
Total Expenditure	104,816	326,148	430,964	48,130
Net Income / (Expenditure)	49,727	(40,899)	8,828	11,480
Total funds brought forward	26,821	(8,231)	18,590	18,590
Transfers between funds	(49,130)	49,130	-	-
Total funds brought forward	84,211	221,395	305,606	72,731
Restricted reserves	(18,590)	349,773	331,183	221,395
Total funds carried forward	93,039	571,168	664,207	324,196

BENTLEY ARLFC**Registered number:** CE024645**Balance Sheet****as at 31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	627,816	305,606
Current assets			
Stocks		2,228	-
Cash at bank and in hand		34,763	18,590
		<u>36,991</u>	<u>18,590</u>
Creditors: amounts falling due within one year	4	(600)	-
Net current assets		<u>36,391</u>	<u>18,590</u>
Net assets		<u>664,207</u>	<u>324,196</u>
The funds of the company			
Restricted funds	5	571,168	239,985
Unrestricted Funds		93,039	84,211
Total funds		<u>664,207</u>	<u>324,196</u>

The trustees are satisfied that the organization is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

Mr Peter Anthony Wainer

Trustee

Approved by the board on 29 July 2024

BENTLEY ARLFC
Notes to the Accounts
for the year ended 31 December 2023

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing voluntary donations as well as the small trading revenues, also there is always of possibility of future grant funding. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 December 2023**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Donated good and services

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would have otherwise have purchased them and the value can be measured reliably. Donated good for the charity's own use are recognised as income, at their fair value. The contribution of general volunteers is not recognised as income in the charity accounts.

Income and Expenditure

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORPO 2019 (smaller charities). The charity also meets the requirements from preparing a statement of cashflows. All income and expenditure is included on an accruals basis. The charity is registered for vat and thus net costs are shown other than when vat is irrecoverable.

Taxation

As a registered charity, Bentley ARLFC is exempt from UK Corporation tax on income from its charitable activities.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

BENTLEY ARLFC
Notes to the Accounts
for the year ended 31 December 2023

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

BENTLEY ARLFC
Notes to the Accounts
for the year ended 31 December 2023

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £	Total £
Cost					
At 1 January 2023	291,216	22,050	-	313,266	313,266
Additions	<u>320,846</u>	<u>2,610</u>	<u>2,692</u>	<u>326,148</u>	<u>326,148</u>
At 31 December 2023	<u>612,062</u>	<u>24,660</u>	<u>2,692</u>	<u>639,414</u>	<u>639,414</u>
Depreciation					
At 1 January 2023	-	7,660	-	7,660	7,660
Charge for the year	<u>-</u>	<u>3,400</u>	<u>538</u>	<u>3,938</u>	<u>3,938</u>
At 31 December 2023	<u>-</u>	<u>11,060</u>	<u>538</u>	<u>11,598</u>	<u>11,598</u>
Net book value					
At 31 December 2023	<u>612,062</u>	<u>13,600</u>	<u>2,154</u>	<u>627,816</u>	<u>627,816</u>
At 31 December 2022	<u>291,216</u>	<u>14,390</u>	<u>-</u>	<u>305,606</u>	<u>305,606</u>

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors Accruals	<u>600</u>	<u>-</u>

5 Clubhouse Project Funding - Restricted Funding

	2023 £	2022 £
At 1 January 2023	239,985	27,519
Additional investment	331,183	212,466
At 31 December 2023	<u>571,168</u>	<u>239,985</u>

6 Other information

BENTLEY ARLFC is a charitable incorporated organisation and incorporated in England as well as a registered charity. Its registered office is:
37 Amersall Road
Scawthorpe
DONCASTER
South Yorkshire
DN5 9LG

BENTLEY ARLFC
Notes on Changes in Funds
for the year ended 31 December 2023

	Clubhouse Project Funding £	Income and expenditure account £	Total £
At 1 January 2022	27,519	72,731	100,250
Profit for the financial year	-	11,480	11,480
Additions in year	212,466		212,466
Sub-total	212,466	-	212,466
Total comprehensive income for the financial year	212,466	11,480	223,946
At 31 December 2022	239,985	84,211	324,196
At 1 January 2023	239,985	84,211	324,196
Profit for the financial year	-	8,828	8,828
Additional Investment	331,183		331,183
Other comprehensive income for the financial year	331,183	-	331,183
Total comprehensive income for the financial year	331,183	8,828	340,011
At 31 December 2023	571,168	93,039	664,207