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**BRADFORD ON AVON SPORTS CLUB**  
**(A charitable incorporated organisation limited by guarantee)**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**BRADFORD ON AVON SPORTS CLUB**  
**(A charitable incorporated organisation limited by guarantee)**

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**BRADFORD ON AVON SPORTS CLUB**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Roger Easton<br>Mark Thomas Hodgkinson<br>David Field (appointed 5 February 2025)<br>Andrew Phillips (appointed 5 February 2025)<br>Simon Staddon (appointed 10 March 2025)<br>Alex Pilkington (appointed 14 May 2025)<br>Matthew Tucker (appointed 1 July 2025) |
| <b>Company registered number</b> | CE029024   |
| <b>Charity registered number</b> | 1199031  |
| <b>Registered office</b>         | 33 Avenue Road<br>Trowbridge<br>Wiltshire<br>BA14 OAQ  |
| <b>Accountants</b>               | BJP Finance Ltd<br>Chartered Accountants<br>34 Market Street<br>Bradford on Avon<br>BA15 1LL   |

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**BRADFORD ON AVON SPORTS CLUB**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report together with the financial statements of the Bradford On Avon Sports Club for the year 1 April 2024 to 31 March 2025. The Trustees confirm that the Trustee's report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), and the Charities Act 2011.

**Objectives and activities**

**a. Policies and objectives**

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Bradford On Avon by the provision of facilities for playing football and bowls.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

During the accounting period, the Charity has commenced receiving Ground rent payments from The Bowls Club, Football Club, Table Tennis Club and the Shed. These were £200 each per quarter in Q1 and increased to £300 each per quarter thereafter. The charity delivered a surplus on activities of £5,134 in the accounting period (2024: £600 deficit).

**Structure, governance and management**

**a. Constitution**

Bradford On Avon Sports Club is registered as a Charitable Incorporated Organisation (CIO) limited by guarantee and was set up on 20 May 2022 under its governing document.

**b. Methods of appointment or election of Trustees**

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the governing document.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Statement of Trustees' responsibilities**

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

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements and are in accordance with the Charities Act 2011.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
**Roger Easton**

Date:

1<sup>st</sup> September 2025

**BRADFORD ON AVON SPORTS CLUB**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|  | Notes | 2025<br>Unrestricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Unrestricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|------------------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                  |       |                                    |                             |                                    |                             |
| Ground Rent                                |       | 4,400                              | 4,400                       | -                                  | -                           |
| Other Incoming Resources                   | 3     | 8,916                              | 8,916                       | -                                  | -                           |
| <b>Total incoming resources</b>            |       | <b>13,316</b>                      | <b>13,316</b>               | <b>-</b>                           | <b>-</b>                    |
| <b>RESOURCES EXPENDED</b>                  |       |                                    |                             |                                    |                             |
| Charitable activities                      |       | 7,972                              | 7,972                       | 600                                | 600                         |
| Governance costs                           |       | 210                                | 210                         | -                                  | -                           |
| <b>Total resources expended</b>            | 4     | <b>8,182</b>                       | <b>8,182</b>                | <b>600</b>                         | <b>600</b>                  |
| <b>NET INCOME / (DEFICIT) FOR THE YEAR</b> |       | <b>5,134</b>                       | <b>5,134</b>                | <b>(600)</b>                       | <b>(600)</b>                |
| <b>RECONCILIATION OF FUNDS</b>             |       |                                    |                             |                                    |                             |
| <b>Total funds brought forward</b>         |       | <b>(600)</b>                       | <b>(600)</b>                | <b>-</b>                           | <b>-</b>                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b>         |       | <b>4,534</b>                       | <b>4,534</b>                | <b>(600)</b>                       | <b>(600)</b>                |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 9 form part of these financial statements.

**BRADFORD ON AVON SPORTS CLUB**  
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**REGISTERED NUMBER: CE029024**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

|  | Notes | 2025<br>£ | 2024<br>£ |
|--|-------|-----------|-----------|
| <b>FIXED ASSESTS</b>                         |       |           |           |
| Tangible Fixed Assets                        | 6     | 4,469     | 1,500     |
|  |       | 4,469     | 1,500     |
| <b>CURRENT ASSETS</b>                        |       |           |           |
| Debtors                                      |       | -         | -         |
| Cash at bank and in hand                     |       | 1,855     | -         |
|  |       | 1,855     | -         |
| <b>CREDITORS</b>                             |       |           |           |
| Amount falling due within one year           | 7     | (1,790)   | (2,100)   |
| <b>NET CURRENT ASSETS / (LIABILITIES)</b>    |       | 65        | (2,100)   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 4,534     | (600)     |
| <b>NET ASSETS</b>                            |       | 4,534     | (600)     |
| <b>FUNDS OF THE CIO</b>                      |       |           |           |
| Unrestricted funds                           |       | 4,534     | (600)     |
| <b>TOTAL FUNDS</b>                           |       | 4,534     | (600)     |

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**BRADFORD ON AVON SPORTS CLUB**  
(A charitable incorporated organisation limited by guarantee)

**REGISTERED NUMBER: CE029024**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

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The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
**Roger Easton**

Date:

1<sup>st</sup> September 2025

The notes on pages 7 to 9 form part of these financial statements.

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**BRADFORD ON AVON SPORTS CLUB**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. General information**

Bradford On Avon Sports Club is a Charitable Incorporated Organisation limited by guarantee incorporated in England and Wales.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bradford On Avon Sports Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The accounts are prepared in sterling and rounded to the nearest pound.

**2.2 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.3 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. Fixed assets relate to costs associated with freehold land and therefore not depreciated.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.4 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.5 Financial instruments**

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**3. Other Incoming Resources**

|  | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| Net Income from Unincorporated Association | 2,085       | -           |
| Donations                                  | 2,000       | -           |
| Payment for Utilities                      | 4,831       | -           |
|  | <hr/>       | <hr/>       |
|  | 8,916       | -           |
|  | <hr/> <hr/> | <hr/> <hr/> |

**4. Analysis of resources expended**

|   | <b>2025</b> | <b>2024</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Charitable Activities – Repairs & maintenance   | 2,708       | -           |
| Charitable Activities - Subscriptions           | 148         | -           |
| Charitable Activities – Water rates & Utilities | 5,116       | -           |
| Governance – Accountancy fees                   | 210         | 600         |
|   | <hr/>       | <hr/>       |
|   | 8,182       | 600         |
|   | <hr/> <hr/> | <hr/> <hr/> |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits.

During the year ended 31 March 2025 and 31 March 2024, no Trustee expenses have been incurred.

**6. Tangible fixed assets**

|                       | Freehold<br>Property |
|-----------------------|----------------------|
|                       | £                    |
| <b>COST</b>           |                      |
| At 1 April 2024       | 1,500                |
| Additions             | 2,969                |
|                       | <hr/>                |
| At 31 March 2025      | 4,469                |
|                       | <hr/>                |
| <b>DEPRECIATION</b>   |                      |
| At 1 April 2024       | -                    |
| Charge for year       | -                    |
|                       | <hr/>                |
| At 31 March 2025      | -                    |
|                       | <hr/>                |
| <b>NET BOOK VALUE</b> |                      |
| At 31 March 2025      | 4,469                |
|                       | <hr/>                |
| At 31 March 2024      | 1,500                |
|                       | <hr/> <hr/>          |

**7. Creditors: Amounts falling due within one year**

|                            | 2025        | 2024        |
|----------------------------|-------------|-------------|
|                            | £           | £           |
| Accruals & Deferred Income | 510         | 600         |
| Other Creditors            | 1,280       | 1,500       |
|                            | <hr/>       | <hr/>       |
|                            | 1,790       | 2,100       |
|                            | <hr/> <hr/> | <hr/> <hr/> |