

# ACLE WAR MEMORIAL RECREATION CENTRE

England & Wales · Charity number 273021

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1977-04-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** FAO Administrator  
Acle War Memorial Recreation Centre  
Bridewell Lane  
Acle  
Norwich  
NR13 3RA

**Phone** 01493752043

**Email** [admin@aclerecreationcentre.co.uk](mailto:admin@aclerecreationcentre.co.uk)

**Website** [www.aclerecreationcentre.co.uk](http://www.aclerecreationcentre.co.uk)

## Activities

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**Objects:** PHYSICAL AND MENTAL TRAINING AND RECREATION AND SOCIAL MORAL AND INTELLECTUAL DEVELOPMENT THROUGH THE MEDIUM OF READING AND RECREATION ROOMS LIBRARY LECTURES CLASSES RECREATION ENTERTAINMENTS OF OTHERWISE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF ACLE.

**Activities:** Recreation centre catering for a wide range of internal and external activities meeting the needs of local sports clubs, societies and individuals.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** PARISH OF ACLE.
- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£187,240	£236,297	-	-
2023-12-31	£172,691	£225,617	-	-
2022-12-31	£179,748	£206,791	-	-
2021-12-31	£281,267	£180,343	-	-
2020-12-31	£130,903	£167,034	-	-

## Trustees

Name	Role	Appointed
<b>Barrington Brooks</b>	Chair	2015-03-31
Anthony Callan		2023-03-28
BARRY COVELEY		2015-03-31
Conor Laxon		2026-03-24
Denis Goodley		2021-04-27
Dennis Charles Fisher		2020-10-20
Diane Fisher		2015-03-31
Duncan Whitlam		2025-04-22
Jack Patterson		2026-03-24
Jacqueline Clover		2021-04-27
Jamie Pizey		2021-10-12
Joe Aldous		2020-10-20
RICHARD WESTGATE		2014-03-18
Roy Barrie Himpleman		2016-01-17
SHANE TOVELL		2015-03-31
Sarah Louise Cameron		2019-03-29



**ACLE WAR MEMORIAL RECREATION CENTRE**

England & Wales - Charity number 273021

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# Accounts

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Charity registration number 273021

**AWMRC MANAGEMENT COMMITTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# AWMRC MANAGEMENT COMMITTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	273021
<b>Principal address</b>	Bridewell Lane Acle Norfolk England NR13 3RA
<b>Independent examiner</b>	Aston Shaw Ltd (Great Yarmouth) 7 Church Plain Great Yarmouth Norfolk England NR30 1PL

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# AWMRC MANAGEMENT COMMITTEE

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# **AWMRC MANAGEMENT COMMITTEE**

## **Chairman's report**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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Good evening everyone and welcome to our AGM for 2025

I will give a brief overview of our financial situation as at the 31s December 2024.

Last year I reported that 2023 had not been a very good year mainly due to the increase in our utility bills; the main factors being gas, electricity and water which continued throughout 2024.

Our Treasurer will give a more detailed report later under Treasurers Report

Income for 2024 was £187,240.02 compared to £172,691.05 for 2023. Unfortunately our expenditure increased by £10,799.49

We are still in a healthy financial position and well placed with active management to continue to meet our goals and provide a fantastic community facility.

We have agreed increases in rental fees and utility charges for the Social Club for 2025, keeping it to a level that supports our goal of providing facilities and wellbeing opportunities to the community.

The increased rink fees for the indoor Bowls has seen an income of £90,789.20 for 2024 compared to £80,527.50 for 2023. A fantastic achievement.

We continued to upgrade the premises by installing a new kitchen in the Bure Room, and repair of the flat roof over the main entrance to the Centre.

#### **Indoor Bowls**

The club has had another excellent year with an increase in membership. It now exceeds 500.

The coaching system has been streamlined whereby beginners attend a 6 week course and then after a year they progress to a 6 week Improvers Course.

They have again played host to International players who use the club as a warm-up base in readiness for their entry into the World Championships at Potters.

It is hardly surprising therefore that the webcams get hits from all around the World, including Canada, USA, Thailand, Holland and New Zealand.

The club has introduced 4 new leagues this year, one specifically for beginners.

The income from member's subscriptions and rink fees continues to be the main source of income for the Recreation Centre.

A new venture for this year is the streaming of top bowls matches at the club via our YouTube Channel- Bowls TV which has had an amazing 175,000 visitors already, from all around the world.

The bowls webcam also receives 10,000 hits per month and has their own radio show on Saturday on Harbour Radio.

The club had 2 players qualify for the World Championship at Potters; three Acle teams have qualified for the National Championships in the Men's Singles. Triples and Fours.

We have the following qualify for the National Championship so far, one man in the singles, 4 in the fours and ladies triples.

# **AWMRC MANAGEMENT COMMITTEE**

## **Chairman's report**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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We are the only club in the region that is able to field 3 men's and 3 ladies teams in the Norfolk County Leagues.

We have recently received grants for a replacement boiler in the indoor bowls. 7.5k from Broadland District Council, 2.5k from the Bassam Trust and 1k from the Parish Council.

#### **Outdoor Bowls**

Claire Turner won the Ladies National 4 wood singles title at Skegness.

The previous year she won the Ladies Pairs, so two National titles in two years. Club bowlers also won 5 County Titles.

The Federation bowlers won the Jason Roope Club Championship for the second year running and again go on to represent Norfolk in the Durham Centenary Trophy next season.

The EBAA team won promotion back to the Premier Division.

The Ladies won the Yarmouth Federation League and Malta League and the mixed team won the Watering Bowl. Unfortunately, Roy resigned as Chairman after 9 years in charge.

This year has not been so difficult for the playing fields considering the amount of rain we have had and only a few football matches have had to be cancelled.

Our first team are currently top of the Anglia Combination Premier League; they also won the Don Frost cup in 2024. The newly reformed reserve team are currently sitting 2nd in the North East Norfolk Division 2.

The cricket club continues to grow thrive, providing cricket at all levels for over 200 men, women, girls and boys.

All four senior Saturday league teams had successful seasons, with the Sunday team and Over 40's winning the county competitions.

Once again the junior section flourished with training every Wed during the summer months and teams playing at under 9, 11, 13, 15, 17 & 19.

The success of the season was the introduction of the women and girls section which attracted 40 players. We were privileged to host the Norfolk under-19 finals day at the recreation centre.

I would like to acknowledge the following people for what they have done over the last year.

The Parish Council for their continuing support financially, with various 106 grants and donations that has enabled the centre to continue to flourish. Thank you.

I would like to thank all of the Trustees for their help and support in giving their time to ensure that the centre continues to run successfully:

Diane Fisher, Shane Tovell, Joe Aldous, Tony Allan, Dennis Fisher, Denis Goodley, Mick Munford, Sarah Cameron, Jackie Clover, Barry Coveley, Roy Himpleman, Jamie Pizey, and Richard Westgate.

Unfortunately Tom Hillier resigned in March 2024 after serving for many years.

There are still two unfilled Trustee positions (Parish Reps)

There are a few more people I would like to mention and give particular thanks for their hard work.

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# **AWMRC MANAGEMENT COMMITTEE**

## **Chairman's report**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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Denis Goodley and all his volunteer stewards for their hard work in the indoor bowls. Without their contribution the Centre would struggle, well done.

Thanks to our Caretaker Rick, the cleaning staff, Vera and Laura, and our grounds man Shaun.

And finally, thanks to Debbie our administrator who always has her finger on the pulse and keeps everything in order.

.....  
Barry Brooks  
**Chairman**

# **AWMRC MANAGEMENT COMMITTEE**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The charity's objects are to provide social, recreation and sporting facilities for the parishes of Acle and immediate vicinity. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

#### **Achievements and performance**

##### **Charitable activities**

The main aim for the charity during 2024 was to replace the kitchen in the Bure Room to make it more appealing to hirers. The trustees were also well aware of the financial liabilities of the substantially increased running costs over the past couple of years and have restructured the hiring costs of the Indoor Bowls Centre, which is the charities main source of income, to help to meet these liabilities. Significant funding was also spent on improving both the surfaces of the outdoor bowls green and the cricket square.

#### **Financial review**

There was a deficit of expenditure over income in the year of £49,057 as shown on page 6. At 31 December 2024 there were bank balances totalling £129,754.

#### **Reserves policy**

We aim to keep the equivalent of three months expenditure available in our bank account. In addition we have certain unrestricted Charities Official Investment Fund (COIF) accounts where funds are kept for specific items of expenditure that occur on a regular basis for upgrading etc. The main ones are for the All Weather pitch and the Indoor Bowls centre. There is also a general fund for the Recreation Centre as a whole to cover items of emergency expenditure should they occur.

# **AWMRC MANAGEMENT COMMITTEE**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Structure, governance and management**

#### **Trustees**

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

J Pizey (Acle Parish Council Representative)  
S Tovell (Acle Parish Council Representative)  
D Goodley (Acle Parish Council Representative)  
J Aldous (Acle Parish Council Representative)  
J Clover (Acle Parish Council Representative)  
R Westgate (Acle Rangers Representative)  
M Munford (Vice Chairman - Acle Cricket Club Representative)  
RB Himpleman (St Edmunds Outdoor Bowls Representative)  
D Fisher (Secretary - Acle Parish Council Representative)  
T Hiller (Acle Parish Council Representative) (Resigned 31 March 2024)  
B Coveley (Acle Parish Council Representative)  
DC Fisher (Acle Parish Council Representative)  
B Brooks (Chairman - Acle Indoor Bowls Representative)  
S Cameron (Acle Parish Council Representative)  
P Woollaston (Acle United Football Club) (Resigned 31 March 2024)  
Tony Allan (Acle Tennis Club)

#### **Governing document**

Trust deed made by Acle Parish Council dated 1st November 1976 as amended by deed dated 17th March 2015.

#### **Recruitment and appointment of new trustees**

The Trustees have the power to recruit and appoint new trustees, subject to the terms set down in the Trust Deed.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

.....  
B Brooks (Chairman - Acle Indoor Bowls Representative)

**Trustee**

Date: .....

# **AWMRC MANAGEMENT COMMITTEE**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF AWMRC MANAGEMENT COMMITTEE**

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I report to the trustees on my examination of the financial statements of AWMRC Management Committee (the charity) for the year ended 31 December 2024.

#### **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).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I 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.

I 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 beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by 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 part of an independent examination.

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

**Aston Shaw Ltd (Great Yarmouth)**

**Sotos Christophi FCCA**

7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL  
England

Dated: .....

# AWMRC MANAGEMENT COMMITTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	-	100
Charitable activities	4	181,589	166,382
Investment income	2	5,651	6,209
		<hr/>	<hr/>
<b>Total income</b>		187,240	172,691
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities and depreciation	6	191,254	184,030
Support costs		45,043	41,587
		<hr/>	<hr/>
<b>Total resources expended</b>		236,297	225,617
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(49,057)	(52,926)
Fund balances at 1 January 2024		660,241	740,212
		<hr/>	<hr/>
General fund		561,487	619,226
All weather pitch sinking fund		57,392	54,594
Indoor bowling club sinking fund		40,222	38,262
Playground fund		1,141	1,085
		<hr/>	<hr/>
Fund balances at 31 December 2024		611,185	660,241
		<hr/> <hr/>	<hr/> <hr/>

# AWMRC MANAGEMENT COMMITTEE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		488,431		521,970
<b>Current assets</b>					
Debtors	11	14,814		10,540	
Cash at bank and in hand		129,754		162,461	
		<u>144,568</u>		<u>173,001</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(18,064)</u>		<u>(29,105)</u>	
Net current assets			126,504		143,896
<b>Total assets less current liabilities</b>			614,935		665,866
<b>Creditors: amounts falling due after more than one year</b>	13		(3,750)		(5,625)
<b>Net assets</b>			<u>611,185</u>		<u>660,241</u>
<b>Income funds</b>					
Unrestricted funds	14	<u>611,185</u>		<u>660,241</u>	
			611,185		660,241
			<u>611,185</u>		<u>660,241</u>

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

.....  
B Brooks (Chairman - Acle Indoor Bowls Representative)  
**Trustee**

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Acle War Memorial Recreation Centre Management Committee is an unincorporated charity in England and Wales. The address of the principal office is shown on page 3 of these financial statements.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 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, including support 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 and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Buildings	- 2% and 5% on cost
Land and grounds	- 5% straight line
Fixtures and fittings	- 12.5% on cost
Playground equipment	- 5% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	5,651	6,209

#### 3 Donations and legacies

	Total 2024 £	Unrestricted funds 2023 £
Donations and gifts	-	100

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 4 Charitable activities

	<b>Charitable Income 2024 £</b>	<b>Charitable Income 2023 £</b>
Charges for use of facilities	180,889	165,550
Other income	700	832
	<u>181,589</u>	<u>166,382</u>

### 5 Employees

The average monthly number of employees during the year was:

	<b>2024 Number</b>	<b>2023 Number</b>
Administration	1	1
Cleaners	2	2
Maintenance	2	2
Total	<u>5</u>	<u>5</u>

There were no employees whose annual remuneration was more than £60,000.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 6 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Depreciation and impairment	34,298	34,417
Cleaning and maintenance wages	48,048	54,645
Cleaning and maintenance pensions	651	656
Rates and insurance	18,776	18,501
Light and heat	47,855	52,005
Cleaning and general maintenance	6,970	5,365
Repairs to machinery and equipment	924	1,640
Repairs to buildings, fixtures and fittings	9,992	6,814
Repairs to pitches, court and grounds	21,107	7,687
Valuation fees	795	550
	<hr/>	<hr/>
	189,416	182,280
Accountancy	1,838	1,750
	<hr/>	<hr/>
	191,254	184,030
	<hr/> <hr/>	<hr/> <hr/>

### 7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Other

	Unrestricted funds	Unrestricted funds
	2024	2023
Administration wages	17,859	16,480
Administration pensions	536	494
Postage, stationery and telephone	3,051	2,901
Bowls centre management fees	17,498	15,426
Licenses and permits	840	782
VAT write off	2,658	3,245
Computer and internet expenses	692	746
Sundry expenses	875	717
Security	1,034	796
	<u>45,043</u>	<u>41,587</u>

### 10 Tangible fixed assets

	Buildings	Land & grounds	Fixtures and fittings	Playground equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2024	843,345	164,220	219,759	62,589	1,289,913
Additions	-	-	760	-	760
At 31 December 2024	<u>843,345</u>	<u>164,220</u>	<u>220,519</u>	<u>62,589</u>	<u>1,290,673</u>
<b>Depreciation and impairment</b>					
At 1 January 2024	425,803	119,159	188,563	34,419	767,944
Depreciation charged in the year	17,902	6,658	6,609	3,129	34,298
At 31 December 2024	<u>443,705</u>	<u>125,817</u>	<u>195,172</u>	<u>37,548</u>	<u>802,242</u>
<b>Carrying amount</b>					
At 31 December 2024	<u>399,640</u>	<u>38,403</u>	<u>25,347</u>	<u>25,041</u>	<u>488,431</u>
At 31 December 2023	<u>417,542</u>	<u>45,061</u>	<u>31,197</u>	<u>28,170</u>	<u>521,970</u>

In June 2018 the Trustees obtained an independent valuation, for insurance purposes, of the Acle Memorial Buildings, Sports Centre, Social Club and Associated space, based on reinstatement value, of £8,044,445, excluding value added tax (VAT).

In October 2018 the Trustees obtained a further independent valuation, for insurance purposes, of the Acle War Memorial Recreation Centre and Social Club, based on replacement value, of £3,450,000, excluding value added tax (VAT).

The lower valuation was more in line with the expectations of the insurers.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 11 Debtors

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	6,559	3,791
Other debtors	1,793	4,781
Prepayments and accrued income	6,462	1,968
	<u>14,814</u>	<u>10,540</u>

### 12 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Other loans	1,875	1,875
Pension control	278	265
Other taxation and social security	718	715
Trade creditors	5,320	17,966
Other creditors	352	6,017
Accruals and deferred income	9,521	2,267
	<u>18,064</u>	<u>29,105</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

### 13 Creditors: amounts falling due after more than one year

	<b>2024</b>	<b>2023</b>
	£	£
Other loans	<u>3,750</u>	<u>5,625</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
UF Retained earnings	566,300	182,427	(236,297)	512,430
All Weather Pitch Sinking Fund	54,595	2,797	-	57,392
Indoor Bowling Club Sinking Fund	38,262	1,960	-	40,222
Playground Fund	1,085	56	-	1,141
	<u>660,242</u>	<u>187,240</u>	<u>(236,297)</u>	<u>611,185</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
UF Retained earnings	622,940	168,977	(225,617)	566,300
All Weather Pitch Sinking Fund	52,436	2,158	-	54,594
Indoor Bowling Club Sinking Fund	36,749	1,513	-	38,262
Playground Fund	1,042	43	-	1,085
	<u>713,167</u>	<u>172,691</u>	<u>(225,617)</u>	<u>660,241</u>

#### 15 Related party transactions

The Social Club is not a registered charity and pays a rent for the use of the premises in the Recreation Centre. Both organisations use the same VAT registration number. The Recreation Centre is able to approve the officers appointed by the Social Club. At 31 December 2024 the Social Club owed £1,792.97 (2023 - £4,808.13).

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 16 Funds

The committee operated various funds during the year as follows:

<b>Fund</b>	<b>Type</b>	<b>Purpose</b>
General fund	Unrestricted	General running and maintenance facilities
Indoor bowls rink fund	Unrestricted	Funds set aside for refurbishment of the indoor bowls centre
All weather pitch fund	Unrestricted	Funds set aside for refurbishment of the all weather pitch
Playground fund	Unrestricted	Funds set aside for refurbishment of the playground equipment
Tennis court fund	Restricted	Donated funds for replacement and refurbishment of the tennis courts

**ACLE WAR MEMORIAL RECREATION CENTRE**

England & Wales - Charity number 273021

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# Accounts

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Charity registration number 273021

**AWMRC MANAGEMENT COMMITTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# AWMRC MANAGEMENT COMMITTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	273021
<b>Principal address</b>	Bridewell Lane Acle Norfolk England NR13 3RA
<b>Independent examiner</b>	Aston Shaw Ltd (Great Yarmouth) 7 Church Plain Great Yarmouth Norfolk England NR30 1PL

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# AWMRC MANAGEMENT COMMITTEE

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# **AWMRC MANAGEMENT COMMITTEE**

## **Chairman's report**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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Good evening everyone and welcome to our AGM for 2024

Unfortunately, 2023 has not been as good a year as had been expected due to increasing costs in our utility bills, the main factor being gas and electricity increases of 95% and water 4% on the previous years prices.

I will give a brief overview of our financial situation as at the 31st December 2023. Our Treasurer will give a more detailed report later under Treasurers Report.

Our income for 2023 was £172,691.05 compared to 2022 of £155,730.85. Our current bank balance and COIF's stands at £162,297.40.

We are still in a healthy financial position and well placed with active management to continue to meet our goals and provide a fantastic community facility.

We have agreed increases in rental fees, keeping it to a level that supports our goal of providing facilities and wellbeing opportunities to the community. This is more important than ever by increasing IBC rink fees by 33% fixed for a number of years.

We continue to upgrade the premises by installing a new more efficient gas boiler in the Bure, Yare and Changing Rooms and a new floor in the Yare Room. New flood lights on the Tennis Courts.

Indoor Bowls continues to do extremely well with rink fees up on 2022 by £7,354.50.

Membership indoor bowls undertook 2 recruitment drives which resulted in recruiting 57 new members this year, unfortunately a number of members leave due to age, illness or moving out of the region so this is an ongoing task and we are beholden to our coaches and administrators for the work they do in this field.

A new venture for this year is the introduction of streaming top bowls matches at the club via our YouTube Channel - Bowls TV which has had an amazing 175,000 visitors already, from all around the world.

The bowls webcam also receives 10,000 hits per month and their own radio show on Saturday on Harbor Radio.

We had 2 players qualify for the World Championship at Potters.

We have the following qualify for the National Championship so far, one man in the singles, 4 in the fours and ladies triples. We are the only club in the region that is able to field 3 men's and 3 ladies teams in the Norfolk County Leagues.

#### **Outdoor Bowls**

2023 turned out to be another great year for the club and its members and two exceptional matters to report.

Claire Turner and Lauren Seily won the National Ladies Pairs title at Skegness and our Federation bowlers won the biggest competition in Norfolk, the Norfolk Club Championship beating the holders and National finalists Wootton Park in the final.

We now represent Norfolk in the Durham Centenary Trophy next season with the winners going on to Skegness. Two tremendous results.

We also had 5 other members qualifying for the National Federation Finals in Skegness, and 1 member qualifying for Bowls England Finals at Leamington.

# AWMRC MANAGEMENT COMMITTEE

## Chairman's report

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The club also won the Subsidiary Cup (a mixed Federation competition) and the ladies won The Great Yarmouth Federation League and Ladies Malta Cup and one triple winning the Ladies Benevolent Triples.

This year has been a difficult one for the playing fields with the amount of rain that we have had and many football matches have had to be cancelled, due to being flooded in some instances. Our cricket teams have had a very good year, with the first team gaining promotion. The 2nd & 3rd teams both won their leagues and were also promoted. One of our original junior tennis players, Olivia Nichols, has now established herself on the international scene, playing for Great Britain and also in the grand slams, including Wimbledon.

I would like to acknowledge the following for what they have done over the last year:-

The Parish Council for their support financially with various 106 grants that has enabled the centre to continue to flourish. Thank you.

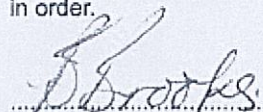
I would like to thank all the Trustees for their help and support in giving their time to ensure that the centre continues to run successfully, Diane Fisher, Shane Tovell, Joe Aldous, Toney Allan, Dennis Fisher, Denis Goodly, Mick Munford, Sarah Cameron, Jackie Clover, Barry Coveley, Tom Hiller, Roy Himpleman, Jamie Pizey, and Richard Westgate.

There are a few more people I would like to mention and give particular thanks for their hard work:-

Dennis Goodley and all his volunteer stewards for their hard work in the indoor bowls.

Thanks to our Caretaker Rick, the cleaning staff, Vera and Leona, and our grounds man Shaun.

And finally, thanks to Debbie our administrator who always has her finger on the pulse and keeps everything in order.

  
.....

Barry Brooks  
Chairman

# **AWMRC MANAGEMENT COMMITTEE**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

### **Objectives and activities**

The charity's objects are to provide social, recreation and sporting facilities for the parishes of Acle and immediate vicinity. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

### **Achievements and performance**

#### **Charitable activities**

The trustees have replaced the original boiler that heats the Bure, Yare and changing rooms with a more efficient boiler, which will hopefully reduce our heating expenditure in this area. We have also had a new floor laid in the Yare room. The remainder of the tennis court floodlights have now been upgraded to new LED floodlights and four electric vehicle charging points have been installed on the car park in conjunction with Norfolk County Council.

### **Financial review**

There was a deficit of expenditure over income in the year of £52,926 as shown on page 6. At 31 December 2023 there were bank balances totalling £162,461.

### **Reserves policy**

We aim to keep the equivalent of three months expenditure available in our bank account. In addition we have certain unrestricted Charities Official Investment Fund (COIF) accounts where funds are kept for specific items of expenditure that occur on a regular basis for upgrading etc. The main ones are for the All Weather pitch and the Indoor Bowls centre. There is also a general fund for the Recreation Centre as a whole to cover items of emergency expenditure should they occur.

# AWMRC MANAGEMENT COMMITTEE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### Structure, governance and management

#### Trustees

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

J Pizey (Acle Parish Council Representative)

S Tovell (Village Parish Representative - Treasurer)

D Goodley (Acle Parish Council Representative)

J Aldous (Acle Parish Council Representative)

J Clover (Acle Parish Council Representative)

R Westgate (Acle Rangers Representative)

M Munford (Vice Chairman - Acle Cricket Club Representative)

RB Himpleman (St Edmunds Outdoor Bowls Representative)

D Fisher (Secretary - Acle Parish Council Representative)

T Hiller (Acle Parish Council Representative)

B Coveley (Acle Parish Council Representative)

I Nicholls (Acle Tennis Club Representative) (Resigned 21 February 2023)

DC Fisher (Acle Parish Council Representative)

B Brooks (Chairman - Acle Indoor Bowls Representative)

S Cameron (Acle Parish Council Representative)

P Woollaston (Acle United Football Club)

Tony Allan (Acle Tennis Club) (Appointed 28 March 2023)

#### Governing document

Trust deed made by Acle Parish Council dated 1st November 1976 as amended by deed dated 17th March 2015.

#### Recruitment and appointment of new trustees

The Trustees have the power to recruit and appoint new trustees, subject to the terms set down in the Trust Deed.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:



B Brooks (Chairman - Acle Indoor Bowls Representative)

Trustee

Date: 21st March 2024

# AWMRC MANAGEMENT COMMITTEE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AWMRC MANAGEMENT COMMITTEE

---

I report to the trustees on my examination of the financial statements of AWMRC Management Committee (the charity) for the year ended 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).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

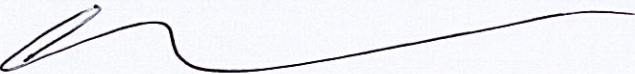
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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.

I 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 beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by 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 part of an independent examination.

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



**Aston Shaw Ltd (Great Yarmouth)**

**Sotos Christophi FCCA**

7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL  
England

Dated: 21/03/2024

# AWMRC MANAGEMENT COMMITTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

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		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	100	22,830
Charitable activities	4	166,382	154,968
Investment income	2	6,209	1,950
<b>Total income</b>		<u>172,691</u>	<u>179,748</u>
<b><u>Expenditure on:</u></b>			
Charitable activities and depreciation	5	184,030	166,365
Support costs		41,587	40,428
<b>Total resources expended</b>		<u>225,617</u>	<u>206,793</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(52,926)	(27,045)
Fund balances at 1 January 2023		<u>713,168</u>	<u>740,212</u>
General fund		619,226	649,984
All weather pitch sinking fund		54,594	52,436
Indoor bowling club sinking fund		38,262	36,750
Playground fund		1,085	1,043
Fund balances at 31 December 2023		<u><u>660,241</u></u>	<u><u>713,168</u></u>

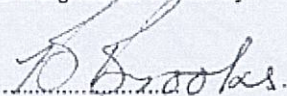
# AWMRC MANAGEMENT COMMITTEE

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		521,970		541,392
<b>Current assets</b>					
Debtors	11	10,540		7,908	
Cash at bank and in hand		162,461		192,322	
		<u>173,001</u>		<u>200,230</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(29,105)</u>		<u>(20,954)</u>	
Net current assets			143,896		179,276
<b>Total assets less current liabilities</b>			665,866		720,668
<b>Creditors: amounts falling due after more than one year</b>	13		(5,625)		(7,500)
<b>Net assets</b>			<u>660,241</u>		<u>713,168</u>
<b>Income funds</b>					
Unrestricted funds	14	<u>660,241</u>		<u>713,168</u>	
			<u>660,241</u>		<u>713,168</u>
			<u>660,241</u>		<u>713,168</u>

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



B Brooks (Chairman - Acle Indoor Bowls Representative)  
Trustee

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### 1 Accounting policies

##### Charity information

Acle War Memorial Recreation Centre Management Committee is an unincorporated charity in England and Wales. The address of the principal office is shown on page 3 of these financial statements.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 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, including support 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 and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Buildings	- 2% and 5% on cost
Land and grounds	- 5% straight line
Fixtures and fittings	- 12.5% on cost
Playground equipment	- 5% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	6,209	1,950

### 3 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	100	1,500
Government grants	-	21,330
	<u>100</u>	<u>22,830</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Charges for use of facilities	165,550	151,339
Other income	832	3,629
	<hr/>	<hr/>
	166,382	154,968
	<hr/> <hr/>	<hr/> <hr/>

### 5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Depreciation and impairment	34,417	32,543
Cleaning and maintenance wages	54,645	31,861
Cleaning and maintenance pensions	656	653
Rates and insurance	18,501	18,139
Light and heat	52,005	26,686
Cleaning and general maintenance	5,365	5,672
Repairs to machinery and equipment	1,640	1,366
Repairs to buildings, fixtures and fittings	6,814	11,059
Repairs to pitches, court and grounds	7,687	20,839
Bad debts	-	598
Payment of vat overclaimed	-	15,199
Charitable expenditure heading 13	550	-
	<hr/>	<hr/>
	182,280	164,615
	<hr/>	<hr/>
Accountancy	1,750	1,750
	<hr/>	<hr/>
	184,030	166,365
	<hr/> <hr/>	<hr/> <hr/>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	1	1
Cleaners	2	2
Maintenance	2	1
Total	<u>5</u>	<u>4</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

#### 7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

#### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 9 Other

	Unrestricted funds 2023	Unrestricted funds 2022
Administration wages	16,480	16,125
Administration pensions	494	484
Postage, stationery and telephone	2,901	2,421
Bowls centre management fees	15,426	14,960
Licenses and permits	782	612
VAT write off	3,245	2,164
Computer and internet expenses	746	640
Sundry expenses	717	561
Security	796	2,461
	<u>41,587</u>	<u>40,428</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Tangible fixed assets

	Buildings	Land & grounds	Fixtures and fittings	Playground equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2023	843,345	164,220	204,764	62,589	1,274,918
Additions	-	-	14,995	-	14,995
At 31 December 2023	843,345	164,220	219,759	62,589	1,289,913
<b>Depreciation and impairment</b>					
At 1 January 2023	407,901	112,501	181,834	31,290	733,526
Depreciation charged in the year	17,902	6,658	6,728	3,129	34,417
At 31 December 2023	425,803	119,159	188,562	34,419	767,943
<b>Carrying amount</b>					
At 31 December 2023	417,542	45,061	31,197	28,170	521,970
At 31 December 2022	435,444	51,719	22,930	31,299	541,392

In June 2018 the Trustees obtained an independent valuation, for insurance purposes, of the Acle Memorial Buildings, Sports Centre, Social Club and Associated space, based on reinstatement value, of £8,044,445, excluding value added tax (VAT).

In October 2018 the Trustees obtained a further independent valuation, for insurance purposes, of the Acle War Memorial Recreation Centre and Social Club, based on replacement value, of £3,450,000, excluding value added tax (VAT).

The lower valuation was more in line with the expectations of the insurers.

### 11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	3,791	4,808
Other debtors	4,781	1,388
Prepayments and accrued income	1,968	1,712
	10,540	7,908

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other loans	1,875	1,875
Pension control	265	247
Other taxation and social security	715	753
Trade creditors	17,966	15,306
Other creditors	6,017	506
Accruals and deferred income	2,267	2,267
	<u>29,105</u>	<u>20,954</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

#### 13 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other loans	<u>5,625</u>	<u>7,500</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
UF Retained earnings	622,940	168,977	(225,617)	566,300
All Weather Pitch Sinking Fund	52,436	2,158	-	54,594
Indoor Bowling Club Sinking Fund	36,749	1,513	-	38,262
Playground Fund	1,042	43	-	1,085
	<u>713,167</u>	<u>172,691</u>	<u>(225,617)</u>	<u>660,241</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 14 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
UF Retained earnings brought forward	651,081	178,651	(206,793)	622,939
All Weather Pitch Sinking Fund	51,799	637	-	52,436
Indoor Bowling Club Sinking Fund	36,303	447	-	36,750
Playground Fund	1,030	13	-	1,043
	<u>740,213</u>	<u>179,748</u>	<u>(206,793)</u>	<u>713,168</u>

### 15 Related party transactions

The Social Club is not a registered charity and pays a rent for the use of the premises in the Recreation Centre. Both organisations use the same VAT registration number. The Recreation Centre is able to approve the officers appointed by the Social Club. At 31 December 2023 the Social Club owed £4,808 (2022 - £1,898).

### 16 Funds

The committee operated various funds during the year as follows:

Fund	Type	Purpose
General fund	Unrestricted	General running and maintenance facilities
Indoor bowls rink fund	Unrestricted	Funds set aside for refurbishment of the indoor bowls centre
All weather pitch fund	Unrestricted	Funds set aside for refurbishment of the all weather pitch
Playground fund	Unrestricted	Funds set aside for refurbishment of the playground equipment
Tennis court fund	Restricted	Donated funds for replacement and refurbishment of the tennis courts

**ACLE WAR MEMORIAL RECREATION CENTRE**

England & Wales - Charity number 273021

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# Accounts

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Charity registration number 273021

**AWMRC MANAGEMENT COMMITTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# AWMRC MANAGEMENT COMMITTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	273021
<b>Principal address</b>	Bridewell Lane Acle Norfolk England NR13 3RA
<b>Independent examiner</b>	Aston Shaw Ltd (Great Yarmouth) 7 Church Plain Great Yarmouth Norfolk England NR30 1PL

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# AWMRC MANAGEMENT COMMITTEE

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Statement of financial activities	6
Balance sheet	7
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# AWMRC MANAGEMENT COMMITTEE

## Chairman's report

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

Good evening everyone and welcome to our AGM for 2023

Last year I reported how difficult a year 2021 had been for the Recreation Centre with restrictions on the playing of outdoor sports such as tennis, football and cricket.

Thankfully in 2022 with the pandemic behind us we began to return to some form of normality.

At the beginning of 22 I reported our financial position was very strong due to various grants, income from the NHS, our insurance claim and the Job retention scheme.

I will give a brief overview of our financial situation as at the 31 December 2022. Our Treasurer, Shane, will give you a more detailed report later under "Treasurer's Report".

As at the 31st December our current bank balance including COIFs and cash stands at £192,119.30 and income for the year at £158,418.70.excluding any grant aid.

The indoor bowls has had a very good year with increased usage during the summer period and membership numbers approaching 450. At present the indoor bowls have 13 England Junior Internationals and six County Titles. There has been a record number of entries in club competitions this year which has provided an income of £73,433 which helps to support other sporting activities at the centre.

Looking to the future, the indoor bowls will be introducing evening sessions through the summer

Outdoor Bowls have had a very good year winning the Norfolk Federation Cup and the Baker Cup with the ladies winning the Malta Cup and ten bowls members in the Nationals Finals at Skegness.

Congratulations to the Acle Tennis Club who were represented by Alfie Hewitt and Olivia Nichols at Wimbledon, the U.S. open and other tournaments around the world.

Last Year Solar Panels were installed on the Indoor Bowls roof. This work was completed in February 2022 at a cost of £71,100 including vat of which £47,100 was paid by the Recreation Centre and £24,000 by the Parish Council. We were also successful in obtaining a grant of £21,330 from Emphasis 3 towards the costs of this.

Our CCTV system was upgraded with 16 new cameras around and in the building.

Main Hall had a replacement of the old louvre windows in September at a cost of just under 11k. Acle Parish Council paid 9k towards the costs of this.

Cricket covers, new goal posts, nets and dug outs for football and cricket teams were another addition this year.

I would like to acknowledge all of those persons that deserve thanks for what they have done over the last year.

The Parish Council have given grants and financial support to enable the centre to continue and flourish. We are very fortunate to have such a good relationship with them and long may it last.

This year has been less difficult for the Trustees and I would like to thank Diane and Dennis Fisher, Mick Munford, Joe Aldous, Barry Coveley, Dennis Goodley, Roy Himpleman, Jamie Pizey, Richard Westgate, Paul Woollaston, Sarah Cameron, Jackie Clover, Ian Nichols. Tom Hiller and our treasurer Shane Tovell for giving their time to ensure the centre continues to run successfully. Thank you all for being so actively involved.

There are a few more people I would like to mention and give particular thanks to for all their hard work:-

# AWMRC MANAGEMENT COMMITTEE

## Chairman's report

**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

Dennis Fisher for the huge amount of time he spends on the accounts. The hours he puts in are not obvious to all (except his wife).

Thanks to Denis Goodley and his volunteer stewards for their hard work with the indoor bowls.

Our secretary, Diane Fisher who has continued to carry out her duties through what has been a very difficult year for her personally

Thanks to our staff; Rick our Caretaker, the cleaning staff Vera and Lorna, and our grounds man Robert Bean. Robert has recently retired and been replaced by Shaun.

Finally many thanks from me to Debbie, our Administrator who always has her finger on the pulse and keeps everything in order. She been studying and passing exams over the last year which will benefit the Recreation Centre in managing the accounts. Without her I would struggle in my role as Chairman.

Barry Brooks  
Chairman



# **AWMRC MANAGEMENT COMMITTEE**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The charity's objects are to provide social, recreation and sporting facilities for the parishes of Acle and immediate vicinity. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

#### **Achievements and performance**

##### **Charitable activities**

The main achievements during this year are that solar panels have been fitted to the Bowls Club roof in order to try and reduce our energy costs. We have also replaced the original windows in the main hall, which again should help reduce our heating costs.

Although not yet installed, we are intending to install 4 charging points for electric vehicles on our car park. We have also helped to accommodate a Men's Shed for use by the local community at the bottom of our car park.

#### **Financial review**

There was a deficit of expenditure over income in the year of £27,043 as shown on page 6. At 31 December 2022 there were bank balances totalling £192,061.

#### **Reserves policy**

We aim to keep the equivalent of three months expenditure available in our bank account. In addition we have certain unrestricted Charities Official Investment Fund (COIF) accounts where funds are kept for specific items of expenditure that occur on a regular basis for upgrading etc. The main ones are for the All Weather pitch and the Indoor Bowls centre. There is also a general fund for the Recreation Centre as a whole to cover items of emergency expenditure should they occur.

# AWMRC MANAGEMENT COMMITTEE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Structure, governance and management

#### Trustees

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

S Cameron (Village Parish Representative) (Resigned 22 March 2022)

J Pizey (Acle Parish Council Representative)

S Tovell (Village Parish Representative - Treasurer)

D Goodley (Acle Parish Council Representative)

J Aldous (Acle Parish Council Representative)

N McKenzie (Acle United Football Club Representative) (Resigned 15 March 2022)

J Clover (Acle Parish Council Representative)

R Westgate (Acle Rangers Representative)

M Munford (Vice Chairman - Acle Cricket Club Representative)

RB Himpleman (St Edmunds Outdoor Bowls Representative)

D Fisher (Secretary - Acle Parish Council Representative)

T Hiller (Acle Parish Council Representative)

B Coveley (Acle Parish Council Representative)

I Nicholls (Acle Tennis Club Representative)

DC Fisher (Acle Parish Council Representative)

B Brooks (Chairman - Acle Indoor Bowls Representative)

S Cameron (Acle Parish Council Representative) (Appointed 22 March 2022)

P Woollaston (Acle United Football Club) (Appointed 22 March 2022)

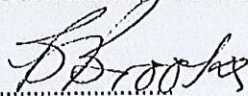
#### Governing document

Trust deed made by Acle Parish Council dated 1st November 1976 as amended by deed dated 17th March 2015.

#### Recruitment and appointment of new trustees

The Trustees have the power to recruit and appoint new trustees, subject to the terms set down in the Trust Deed.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:



.....  
B Brooks (Chairman - Acle Indoor Bowls Representative)

Trustee

Date: 21/3/2023

# AWMRC MANAGEMENT COMMITTEE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AWMRC MANAGEMENT COMMITTEE

---

I report to the trustees on my examination of the financial statements of AWMRC Management Committee (the charity) for the year ended 31 December 2022.

#### 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).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I 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.

I 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 beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by 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 part of an independent examination.

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



Aston Shaw Ltd (Great Yarmouth)

Sotos Christophi FCCA

7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL  
England

Dated: 13/04/2023

# AWMRC MANAGEMENT COMMITTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b>Income from:</b>			
Donations and legacies	2	22,830	82,144
Charitable activities	3	154,968	199,108
Investment income	4	1,950	15
<b>Total income</b>		<u>179,748</u>	<u>281,267</u>
<b>Expenditure on:</b>			
Charitable activities and depreciation	5	166,363	146,758
Support costs		40,428	33,585
<b>Total resources expended</b>		<u>206,791</u>	<u>180,343</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(27,043)	100,924
Fund balances at 1 January 2022		<u>740,212</u>	<u>639,287</u>
General fund		649,984	550,156
All weather pitch sinking fund		52,436	51,799
Indoor bowling club sinking fund		36,749	36,303
Playground fund		1,042	1,030
<b>Fund balances at 31 December 2022</b>		<u><u>713,168</u></u>	<u><u>740,212</u></u>

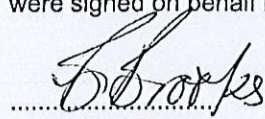
# AWMRC MANAGEMENT COMMITTEE

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£''	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		541,392		526,119
<b>Current assets</b>					
Debtors	10	7,908		13,803	
Cash at bank and in hand		192,322		231,616	
		<u>200,230</u>		<u>245,419</u>	
<b>Creditors: amounts falling due within one year</b>	11	(20,954)		(21,951)	
Net current assets			<u>179,276</u>		<u>223,468</u>
<b>Total assets less current liabilities</b>			720,668		749,587
<b>Creditors: amounts falling due after more than one year</b>	12		(7,500)		(9,375)
<b>Net assets</b>			<u>713,168</u>		<u>740,212</u>
<b>Income funds</b>					
Unrestricted funds			<u>713,168</u>		<u>740,212</u>
			<u>713,168</u>		<u>740,212</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/3/2023 and were signed on behalf by:



B Brooks (Chairman - Acle Indoor Bowls Representative)  
Trustee

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 1 Accounting policies

##### Charity information

Acle War Memorial Recreation Centre Management Committee is an unincorporated charity in England and Wales. The address of the principal office is shown on page 3 of these financial statements.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 1 Accounting policies

(Continued)

##### 1.5 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, including support 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 and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Buildings	- 2% and 5% on cost
Land and grounds	- 5% straight line
Fixtures and fittings	- 12.5% on cost
Playground equipment	- 5% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,500	2,015
Government grants	21,330	80,129
	<u>22,830</u>	<u>82,144</u>

### 3 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Charges for use of facilities	151,339	158,935
Other income	3,629	32,802
Grants	-	7,371
	<u>154,968</u>	<u>199,108</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Investments

Unrestricted funds	Unrestricted funds
2022	2021
£	£

Interest receivable	1,950	15
---------------------	-------	----

### 5 Charitable activities

Charitable Expenditure	Charitable Expenditure
2022	2021
£	£

Depreciation and impairment	32,543	33,664
Cleaning and maintenance wages	31,859	27,406
Cleaning and maintenance pensions	653	518
Rates and insurance	18,139	11,698
Light and heat	26,686	17,783
Cleaning and general maintenance	5,672	4,764
Repairs to machinery and equipment	1,366	1,158
Repairs to buildings, fixtures and fittings	11,059	5,723
Repairs to pitches, court and grounds	20,839	42,294
Bad debts	598	-
Payment of vat overclaimed	15,199	-
	<u>164,613</u>	<u>145,008</u>
Accountancy	1,750	1,750
	<u>166,363</u>	<u>146,758</u>

### 6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	1	1
Cleaners	2	3
Maintenance	1	1
Total	<u>4</u>	<u>5</u>

There were no employees whose annual remuneration was more than £60,000.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

### 8 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
Administration wages	16,125	13,728
Administration pensions	484	412
Postage, stationery and telephone	2,421	2,106
Bowls centre management fees	14,960	11,750
Licenses and permits	612	430
VAT write off	2,164	1,792
Computer and internet expenses	640	598
Sundry expenses	561	1,882
Security	2,461	887
	<u>40,428</u>	<u>33,585</u>

### 9 Tangible fixed assets

	Buildings	Land & grounds	Fixtures and fittings	Playground equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2022	796,245	164,220	204,048	62,589	1,227,102
Additions	47,100	-	716	-	47,816
At 31 December 2022	<u>843,345</u>	<u>164,220</u>	<u>204,764</u>	<u>62,589</u>	<u>1,274,918</u>
<b>Depreciation and impairment</b>					
At 1 January 2022	389,999	105,843	176,980	28,161	700,983
Depreciation charged in the year	17,902	6,658	4,854	3,129	32,543
At 31 December 2022	<u>407,901</u>	<u>112,501</u>	<u>181,834</u>	<u>31,290</u>	<u>733,526</u>
<b>Carrying amount</b>					
At 31 December 2022	<u>435,444</u>	<u>51,719</u>	<u>22,930</u>	<u>31,299</u>	<u>541,392</u>
At 31 December 2021	<u>406,246</u>	<u>58,377</u>	<u>27,068</u>	<u>34,428</u>	<u>526,119</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9 Tangible fixed assets

(Continued)

In June 2018 the Trustees obtained an independent valuation, for insurance purposes, of the Acle Memorial Buildings, Sports Centre, Social Club and Associated space, based on reinstatement value, of £8,044,445, excluding value added tax (VAT).

In October 2018 the Trustees obtained a further independent valuation, for insurance purposes, of the Acle War Memorial Recreation Centre and Social Club, based on replacement value, of £3,450,000, excluding value added tax (VAT).

The lower valuation was more in line with the expectations of the insurers.

#### 10 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	4,808	10,650
Other debtors	1,388	2,029
Prepayments and accrued income	1,712	1,124
	<u>7,908</u>	<u>13,803</u>

#### 11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other loans	1,875	1,875
Pension control	247	175
Other taxation and social security	753	456
Trade creditors	15,306	12,581
Other creditors	506	-
Accruals and deferred income	2,267	6,864
	<u>20,954</u>	<u>21,951</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

#### 12 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other loans	<u>7,500</u>	<u>9,375</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 13 Related party transactions

The Social Club is not a registered charity and pays a rent for the use of the premises in the Recreation Centre. Both organisations use the same VAT registration number. The Recreation Centre is able to approve the officers appointed by the Social Club. At 31 December 2022 the Social Club owed £1,898 (2021 - £1,679).

#### 14 Funds

The committee operated various funds during the year as follows:

<b>Fund</b>	<b>Type</b>	<b>Purpose</b>
General fund	Unrestricted	General running and maintenance facilities
Indoor bowls rink fund	Unrestricted	Funds set aside for refurbishment of the indoor bowls centre
All weather pitch fund	Unrestricted	Funds set aside for refurbishment of the all weather pitch
Playground fund	Unrestricted	Funds set aside for refurbishment of the playground equipment
Tennis court fund	Restricted	Donated funds for replacement and refurbishment of the tennis courts

**ACLE WAR MEMORIAL RECREATION CENTRE**

England & Wales - Charity number 273021

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# Accounts

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Charity Registration No. 273021

**AWMRC MANAGEMENT COMMITTEE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# AWMRC MANAGEMENT COMMITTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Charity number	273021
Principal address	Bridewell Lane Acle Norfolk England NR13 3RA
Independent examiner	Aston Shaw Ltd (Great Yarmouth) 7 Church Plain Great Yarmouth Norfolk England NR30 1PL

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# AWMRC MANAGEMENT COMMITTEE

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# AWMRC MANAGEMENT COMMITTEE

## Chairman's report

### FOR THE YEAR ENDED 31 DECEMBER 2021

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Good evening every one and welcome to our AGM for 2022

As most of you are aware last year's AGM did not go ahead due to Corona virus restrictions and therefore the trustees have remained in position until this AGM

Last year 2021 was a very difficult one for the Recreation Centre with restrictions on the playing of outdoor sports such as tennis, football and cricket until the end of March 2021. Indoor activities were also restricted until April 2021.

Indoor Bowls opened on the 17th May with certain controls in place which worked very well and they were able to return to full competitions at the beginning of September 2021.

Considering the poor start we had at the beginning of last year as we were unable to open, things haven't turned out too bad.

I will give a brief overview of our financial situation as at the 31 December 2021. Our Treasurer, Shane, will give you a more detailed report later under "Treasurer's Report".

Last year I reported that our income for 2020 decreased by 78k. Our total cash at bank and in hand was down at the start of 2021 to £115,700.

As at December 2021 it stands at £231,615.22. What a turnaround. This was due to a lot of hard work from the Trustees and our administrator securing Coronavirus Grants of £39,022.02, plus income from the NHS Vaccine Centre of £55,161.34, our Insurance Claim of £31,540.00 and Job Retention Scheme income of £14,432.18, giving us a net income over expenditure of £100,924.54.

Turning to the Indoor Bowls I am pleased to report very good usage of the facility which has provided an income of £43,983.75

Our lady bowlers have done extremely well in the County League; they are currently top of the division with one game left to play. In the Federation County Finals our players won 8 of the 9 titles and the over 60 men's team are undefeated for the 3rd year running. A great achievement.

I did mention in my report last year that the Trustees agreed any major refurbishment would be put on hold until further notice. Unfortunately we had to replace the lighting in the indoor bowls as many of the fittings became unfit for the standard of bowls that is played at Acle.

Further to the indoor bowls building, we were successful in obtaining grants from Emphasis 3 for installing solar panels on the roof of the indoor bowls total to the tune of 23k together with 20k from the PC and the Recreation Centre making up the balance. This should save the Recreation Centre about 7k each year. The Trustees have agreed this amount should be invested into green projects at the Centre.

The lighting in the Yare room was changed to LED fittings in November 2021, which will provide further saving on our energy costs.

I am now going to acknowledge all of the persons that deserve thanks for what they have done over the last year.

Firstly I would like to acknowledge the part the Parish Council have played in the last 12 months. They have given grants and financial support to enable the centre to continue and flourish. We are very fortunate to have such a good relationship with them, and long may it last.

# AWMRC MANAGEMENT COMMITTEE

## Chairman's report

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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I would like to record our thanks to those who have decided to stand down as Trustees, Anna Burgees, Nick Methold, Simon Darter, Paul Udall and Gareth Potter.

I would like to welcome Jackie Clover, Denis Goodley and the return of Jamie Pizey who have already made their presence felt in the short time they have been with us.

Other Trustees who have given their time over what has been a very different year to what we are used to, Mick Munford, Diane and Dennis Fisher, Barry Coveley, Richard Westgate, Roy Himpleman, Tom Hiller, Sarah Cameron, Nick McKenzie, Joe Aldous, Ian Nicholls and our treasurer Shane Tovell.

Thank you all for being actively involved; we have achieved a lot in the last 12 months considering the difficult challenges we have had to deal with.

We've had brilliant year under the difficult circumstances; well done to you all.

There are a few more people I would like to give particular thanks and mention for all their hard work:-

Simon Darter for all he has done in securing grants for the centre. He has been successful with several grant applications and in particular the solar panel grant. He has put in a lot of work and has continued to do so even after resigning as a Trustee. This has made a huge difference.

Shane Tovell and Sarah Cameron, for the time and effort you put into dealing with our insurance claim and other issues.

I must also mention Dennis Fisher for all the time he spends on the accounts. The hours he works sometimes go unnoticed. He continues to work even when on holiday and this year ensured the accounts were ready to go to our accountants when required.

Thanks to Denis Goodley and all his stewards for all their hard work with the indoor bowls and more recently for Denis's contribution as a Trustee.

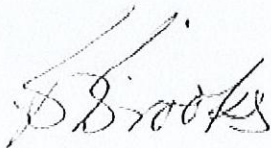
Our secretary, Diane Fisher keeps us all on our toes when we step out of line and works tirelessly to ensure that all the i's dotted and the t's crossed. We would struggle without her.

Thanks to our staff; Rick in particular as he was the only employee who continued to work full time through the first lock down and into 2021 and, seldom seen but keeping the place spick and span, our cleaners Vera, Celine and Liz and also our grounds man Robert Bean who keeps our pitches and out fields in excellent condition and especially the outdoor bowls rated one of the best surfaces in the county.

Finally many thanks from me to Debbie Morris, our administrator who always has her finger on the pulse and keeps everything in order. Without her I would struggle in my role as Chairman.

All that is left so say is that hopefully the next 12 months will get us back to some sort of normality.

Barry Brooks - Chairman



# **AWMRC MANAGEMENT COMMITTEE**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The charity's objects are to provide social, recreation and sporting facilities for the parishes of Acle and immediate vicinity. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

#### **Achievements and performance**

##### **Charitable activities**

The trustees were asked by the NHS to provide a community base for Covid related matters, which involved making the main hall available from January to August for their sole use. Although this meant that normal users were unable to use this part of the venue, in many cases they were accommodated in other parts of the buildings, therefore maximising our income level.

With the aid of grants from the Parish Council we were able to purchase new mowers, a new tractor for grass cutting, new portable covers for the cricket square and an outside defibrillator for the use of sports teams or the public when the main building is shut.

New LED lights were provided in the Indoor Bowls Centre with the help of a grant from the Parish Council and also new floodlights for the Tennis courts with a grant from the Tennis Club. The Yare Room lighting has also been upgraded to LED lighting.

The trustees have also spent a lot of time this year, in particular the Building & Maintenance Committee, in preparing and obtaining grants to install solar panels on the roof of the IBC. This was finalised and installation of the panels will be completed in early 2022.

#### **Financial review**

##### **Reserves policy**

We aim to keep the equivalent of three months expenditure available in our bank account. In addition we have certain unrestricted Charities Official Investment Fund (COIF) accounts where funds are kept for specific items of expenditure that occur on a regular basis for upgrading etc. The main ones are for the All Weather pitch and the Indoor Bowls centre. There is also a general fund for the Recreation Centre as a whole to cover items of emergency expenditure should they occur

#### **Financial position**

There was a surplus of income over expenditure in the year of £100,924 as shown on page 6. At 31 December 2021 there were bank balances totalling £231,521

# AWMRC MANAGEMENT COMMITTEE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### Structure, governance and management

#### Trustees

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

S Cameron (Village Parish Representative)  
J Pizey (Acle Parish Council Representative) (Appointed 19 October 2021)  
S Tovell (Village Parish Representative - Treasurer)  
D Goodley (Acle Parish Council Representative) (Appointed 27 April 2021)  
J Aldous (Acle Parish Council Representative)  
N McKenzie (Acle United Football Club Representative) (Appointed 21 September 2021)  
J Clover (Acle Parish Council Representative) (Appointed 27 April 2021)  
R Westgate (Acle Rangers Representative)  
M Munford (Vice Chairman - Acle Cricket Club Representative)  
RB Himpleman (St Edmunds Outdoor Bowls Representative)  
D Fisher (Secretary - Acle Parish Council Representative)  
T Hiller (Acle Parish Council Representative)  
B Coveley (Acle Parish Council Representative)  
I Nicholls (Acle Tennis Club Representative)  
DC Fisher (Acle Parish Council Representative)  
P Udall (Acle Parish Council Representative) (Resigned 21 March 2021)  
N Methold (Acle Parish Council Representative) (Resigned 13 April 2021)  
B Brooks (Chairman - Acle Indoor Bowls Representative)  
S Darter (Acle Parish Council Representative) (Resigned 20 July 2021)  
G Potter (Acle Parish Council Representative) (Resigned 16 November 2021)  
A Burgess (Acle Social Club Representative) (Resigned 22 April 2021)

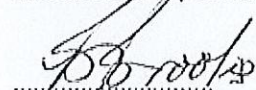
#### Governing document

Trust deed made by Acle Parish Council dated 1st November 1976 as amended by deed dated 17th March 2015.

#### Recruitment and appointment of new trustees

The Trustees have the power to recruit and appoint new trustees, subject to the terms set down in the Trust Deed.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:



B Brooks (Chairman - Acle Indoor Bowls Representative)  
Trustee

Date: 15.03.22

# AWMRC MANAGEMENT COMMITTEE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AWMRC MANAGEMENT COMMITTEE

---

I report to the trustees on my examination of the financial statements of AWMRC Management Committee (the charity) for the year ended 31 December 2021.

#### 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).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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.

I 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 beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by 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 part of an independent examination.

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

Aston Shaw Ltd (Great Yarmouth)

Dominic Shaw  
FCCA  
7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL  
England

*Aston Shaw*

Dated: *21<sup>st</sup> March 2022*

# AWMRC MANAGEMENT COMMITTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b>Income from:</b>			
Donations and legacies	2	82,144	37,775
Charitable activities	3	199,108	92,919
Investment income	4	15	210
<b>Total income</b>		<u>281,267</u>	<u>130,904</u>
<b>Expenditure on:</b>			
Charitable activities and depreciation	5	146,758	133,699
Support costs		33,585	33,337
<b>Total resources expended</b>		<u>180,343</u>	<u>167,036</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		100,924	(36,132)
Fund balances at 1 January 2021		639,287	675,419
General fund		550,156	580,165
All weather pitch sinking fund		51,799	31,794
Indoor bowling club sinking fund		36,303	26,299
Playground fund		1,030	1,030
<b>Fund balances at 31 December 2021</b>		<u><u>740,212</u></u>	<u><u>639,287</u></u>

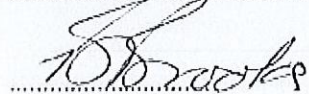
# AWMRC MANAGEMENT COMMITTEE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		526,119		535,488
<b>Current assets</b>					
Debtors	10	13,803		9,562	
Cash at bank and in hand		231,616		115,701	
		<u>245,419</u>		<u>125,263</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(21,951)</u>		<u>(10,214)</u>	
Net current assets			223,468		115,049
<b>Total assets less current liabilities</b>			<u>749,587</u>		<u>650,537</u>
<b>Creditors: amounts falling due after more than one year</b>	12		(9,375)		(11,250)
<b>Net assets</b>			<u><u>740,212</u></u>		<u><u>639,287</u></u>
<b>Income funds</b>					
Unrestricted funds			740,212		639,287
			<u><u>740,212</u></u>		<u><u>639,287</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15.03.22, and were signed on behalf by:



B Brooks (Chairman - Acle Indoor Bowls Representative)  
Trustee

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Acle War Memorial Recreation Centre Management Committee is an unincorporated charity in England and Wales. The address of the principal office is shown on page 3 of these financial statements.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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, including support 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 and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Buildings	- 2% and 5% on cost
Land and grounds	- 5% straight line
Fixtures and fittings	- 12.5% on cost
Playground equipment	- 5% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	2,015	535
Government grants	80,129	37,240
	<u>82,144</u>	<u>37,775</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Charges for use of facilities	158,935	90,709
Other income	32,802	1,460
Grants	7,371	750
	<u>199,108</u>	<u>92,919</u>

### 4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>15</u>	<u>210</u>

### 5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Depreciation and impairment	33,664	32,651
Cleaning and maintenance wages	27,406	25,045
Cleaning and maintenance pensions	518	520
Rates and insurance	11,698	13,245
Light and heat	17,783	19,174
Cleaning and general maintenance	4,764	3,963
Repairs to machinery and equipment	1,158	4,328
Repairs to buildings, fixtures and fittings	5,723	4,269
Repairs to pitches, court and grounds	42,294	28,929
	<u>145,008</u>	<u>132,124</u>
Accountancy	1,750	1,575
	<u>146,758</u>	<u>133,699</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

### 7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	1	1
Cleaners	3	2
Maintenance	1	1
	<u>5</u>	<u>4</u>
Total	<u>5</u>	<u>4</u>

There were no employees whose annual remuneration was more than £60,000.

### 8 Other

	Unrestricted funds 2021	Unrestricted funds 2020
Administration wages	13,728	14,072
Administration pensions	412	422
Postage, stationery and telephone	2,106	1,987
Bowls centre management fees	11,750	12,808
Licenses and permits	430	758
VAT write off	1,792	1,878
Computer and internet expenses	598	484
Sundry expenses	1,882	232
Security	887	696
	<u>33,585</u>	<u>33,337</u>

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Tangible fixed assets

	Buildings	Land & grounds	Fixtures and fittings	Playground equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2021	796,245	164,220	179,753	62,589	1,202,807
Additions	-	-	24,295	-	24,295
At 31 December 2021	796,245	164,220	204,048	62,589	1,227,102
<b>Depreciation and impairment</b>					
At 1 January 2021	374,452	99,185	168,650	25,032	667,319
Depreciation charged in the year	15,547	6,658	8,330	3,129	33,664
At 31 December 2021	389,999	105,843	176,980	28,161	700,983
<b>Carrying amount</b>					
At 31 December 2021	406,246	58,377	27,068	34,428	526,119
At 31 December 2020	421,793	65,035	11,103	37,557	535,488

In June 2018 the Trustees obtained an independent valuation, for insurance purposes, of the Acle Memorial Buildings, Sports Centre, Social Club and Associated space, based on reinstatement value, of £8,044,445, excluding value added tax (VAT).

In October 2018 the Trustees obtained a further independent valuation, for insurance purposes, of the Acle War Memorial Recreation Centre and Social Club, based on replacement value, of £3,450,000, excluding value added tax (VAT).

The lower valuation was more in line with the expectations of the insurers.

### 10 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	10,650	8,811
Other debtors	2,029	622
Prepayments and accrued income	1,124	129
	13,803	9,562

# AWMRC MANAGEMENT COMMITTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other loans	1,875	1,875
Pension control	175	155
Other taxation and social security	456	257
Trade creditors	12,581	5,502
Accruals and deferred income	6,864	2,425
	<u>21,951</u>	<u>10,214</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

### 12 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other loans	<u>9,375</u>	<u>11,250</u>

The loan is interest-free and repayable over 10 years commencing in October 2018.

### 13 Related party transactions

The Social Club is not a registered charity and pays a rent for the use of the premises in the Recreation Centre. Both organisations use the same VAT registration number. The Recreation Centre is able to approve the officers appointed by the Social Club. At 31 December 2021 the Social Club owed £1,679 (2020 - £622).

### 14 Funds

The committee operated various funds during the year as follows:

Fund	Type	Purpose
General fund	Unrestricted	General running and maintenance facilities
Indoor bowls rink fund	Unrestricted	Funds set aside for refurbishment of the indoor bowls centre
All weather pitch fund	Unrestricted	Funds set aside for refurbishment of the all weather pitch
Playground fund	Unrestricted	Funds set aside for refurbishment of the playground equipment
Tennis court fund	Restricted	Donated funds for replacement and refurbishment of the tennis courts

**ACLE WAR MEMORIAL RECREATION CENTRE**

England & Wales - Charity number 273021

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st December 2020  
for  
AWMRC Management Committee**

Aston Shaw  
7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL

**Contents of the Financial Statements  
For The Year Ended 31st December 2020**

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## **AWMRC Management Committee**

### **Chairman's Report For The Year Ended 31st December 2020**

Hi. I would normally start by welcoming you all to our AGM.

Unfortunately due to Covid 19 restrictions following advice and guidance from the Charity Commission, we were unable to hold the AGM scheduled for the 24th March 2020. The trustees decided that in the best interest of the Charity, the existing trustees should remain in office until such time that it was safe to hold an AGM. This was not possible, so at the virtual meeting on the 20th October the trustees made the decision to abandon holding the AGM for 2020 and those trustee who had been nominated for the 2020 AGM would now take their place as trustees and remain in office until the AGM for 2022, unless they chose to resign in the meantime, in which case their nominating body can appoint a replacement if they chose to do so.

Our general income for year ending 2020 is down on 2019 due to government restrictions and lock downs during which time we were unable to open. Our Treasurer will give you a more detailed report later.

In 2019 I reported an increase in our general income of 12.5k. Unfortunately our income for 2020 decreased by 78k but in turn we have reduced our expenditure by 33k.

Hiring income for the Yare, Bure room and the Main Hall is down 24k for 2020.

Our total cash at bank and in hand is down on last year's Balance - start of 2020 £126,380. Balance at start of 2021 £115,700.

The income from the Indoor Bowls, our main income source, has decreased by just over 42k.

While mentioning the Indoor Bowls, I am pleased to report that 2 members of the indoor bowls club, 18 year old Ryan Garman is playing for the under 25 International team and was rated the most valuable International for 2020. Danny Seabourne won the most valuable player award for all 4 countries, England, Scotland, Wales and Northern Ireland. Congratulations to them both and the Acle Indoor Bowls Club.

Fortunately we were able to source available government and sports grants totalling 23k plus furlough assistance of just over 14k. This gave us a total of just over 37k.

Refurbishment. The Changing Rooms were refurbished during the first lockdown by our caretaker Rick Goodley. The main entrance area has also been redecorated, with compliments of the Secretary, Diane Fisher and Debbie Morris, our administrator who voluntary redecorated the main office.

All other major refurbishment work has been put on hold by the Trustees until further notice.

Finally I would like to record our thanks to those who have decided to stand down as Trustees, Ken Scott Greenard and Jamie Pizey.

Thank you both for all that you have given to Acle Recreation Centre over the last few years. Your contributions were greatly appreciated.

I would like to welcome back Ian Nichols and Dennis Fisher to the Committee and also our new Trustees Jo Aldous, Gareth Potter and Anna Burgess.

Other Trustees who have given their time over the last year are Mick Munford, Diane Fisher, Barry Coveley, Richard Westgate, Roy Himpleman, Tom Hiller, Simon Ledsham-Darter, Shane Tovell, Sarah Cameron, Paul Udall, and Nick Methold

Thank you all for being actively involved; we have achieved a lot in the last 12 months considering the difficult challenges we have had to deal with.

We've had brilliant year under the difficult circumstances; well done to you all.

There are a few more people I would like to give particular mention to for all their hard work.

Simon Ledsham Darter for his work in securing grants for the centre. Your success with the grant applications has made a huge difference. Well done Simon and thanks.

On a more sombre note, I would just like to pay tribute to Brian Grint, who sadly passed away last June. Brian was a huge attribute to the Centre. He had in the past been a member of the Recreation Committee and more recently had cared for the outdoor bowls green. I know that I miss him and am sure that you all share my appreciation of all that he contributed to the centre.

## **AWMRC Management Committee**

### **Chairman's Report**

#### **For The Year Ended 31st December 2020**

Thanks to our staff and Denis Goodley who have been absolutely brilliant over the last 12 months. Rick in particular as he was the only employee who continued to work full time through the first lock down and also Debbie who has also been working part-time to get us through this difficult period. Their co-operation with furlough arrangements, whilst still continuing to provide cover for the centre when required is much appreciated.

Let's hope the next 12 months can bring back some normality and once again the Rec. Centre can become the main social and recreational hub of the village.

Barry Brooks  
Chairman

## **AWMRC Management Committee**

### **Report of the Trustees For The Year Ended 31st December 2020**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide social, recreation and sporting facilities for the parishes of Acle and immediate vicinity. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We replaced the doors on the Tractor shed with new roller doors, partly with a grant from Acle Parish Council. This project included the removal of asbestos from the old door linings. Obviously all spending was suspended,

In order to help keep the charity solvent one of the Trustees, Simon Darter applied for as many grants as possible and we successfully received £23,000.

With the help of Barry Brooks and his expertise in Health and Safety every user had a risk assessment tailored to their needs.

With grants from the Parish Council we made the building covid secure which has allowed us to open successfully on the few occasions when we were allowed to. Diane Fisher has taken over as much clerical work as possible to ensure that our Administrator was kept on minimum part time furlough.

#### **FINANCIAL REVIEW**

##### **Financial position**

There was a deficit of expenditure over income in the year of £36,131 as shown on page 6. At 31 December 2020 there were bank balances totalling £115,635

##### **Reserves policy**

We aim to keep the equivalent of three months expenditure available in our bank account. In addition we have certain unrestricted Charities Official Investment Fund (COIF) accounts where funds are kept for specific items of expenditure that occur on a regular basis for upgrading etc. The main ones are for the All Weather pitch and the Indoor Bowls centre. There is also a general fund for the Recreation Centre as a whole to cover items of emergency expenditure should they occur.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Trust deed made by Acle Parish Council dated 1st November 1976 as amended by deed dated 17th March 2015.

##### **Recruitment and appointment of new trustees**

The Trustees have the power to recruit and appoint new trustees, subject to the terms set down in the Trust Deed.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

273021

##### **Principal address**

Bridewell Lane  
Acle  
Norfolk  
NR13 3RA

**AWMRC Management Committee**

**Report of the Trustees  
For The Year Ended 31st December 2020**

**Trustees**

D Fisher Parish Council (Secretary) (appointed 20/10/20)  
B Brooks Acle Indoor Bowls Club (Chairman) (appointed 20/10/20)  
B Coveley Acle Parish Council (appointed 20/10/20)  
D Fisher Acle Parish Council (appointed 20/10/20)  
M Munford Acle Cricket Club (Vice Chairman) (appointed 20/10/20)  
R Westgate Acle Rangers Football Club (appointed 20/10/20)  
Mr I Nicholls Acle Tennis Club (appointed 20/10/20)  
T Hiller Acle Parish Council (appointed 20/10/20)  
R Himpleman Acle Outdoor Bowls Club (appointed 20/10/20)  
S Tovell Acle Parish (Treasurer) (appointed 20/10/20)  
Mr K Scott-Greenard Indoor Bowls Club (resigned 20/10/20)  
Mr S Darter Acle Parish Council (appointed 20/10/20)  
S Cameron Acle Parish Council (appointed 20/10/20)  
P Udall Acle Parish Council (appointed 20/10/20)  
N Methold Acle Parish Council (appointed 20/10/20)  
J Pizey Acle Parish Council (resigned 20/10/20)  
Mr G Potter Acle Parish Council (appointed 20/10/20)  
Ms A Burgess Acle Social Club (appointed 17/11/20)  
Mr J Aldous Acle Parish Council (appointed 20/10/20)

**Independent Examiner**

Aston Shaw  
7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
B Brooks - Trustee

**Independent Examiner's Report to the Trustees of  
AWMRC Management Committee**

**Independent examiner's report to the trustees of AWMRC Management Committee**

I report to the charity trustees on my examination of the accounts of AWMRC Management Committee (the Trust) for the year ended 31st December 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 part of an independent examination.

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

Dominic Shaw  
FCCA  
Aston Shaw  
7 Church Plain  
Great Yarmouth  
Norfolk  
NR30 1PL

Date: .....

**AWMRC Management Committee**

**Statement of Financial Activities  
For The Year Ended 31st December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31/12/20 Total funds £	31/12/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		535	-	535	27
<b>Charitable activities</b>					
Grants receivable		24,235	-	24,235	39,680
Charges for use of facilities		90,709	-	90,709	169,612
Other income receivable		15,214	-	15,214	1,259
Investment income	3	210	-	210	667
<b>Total</b>		<u>130,903</u>	<u>-</u>	<u>130,903</u>	<u>211,245</u>
<b>EXPENDITURE ON</b>					
Facility running costs		<u>167,034</u>	<u>-</u>	<u>167,034</u>	<u>240,093</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(36,131)</u>	<u>-</u>	<u>(36,131)</u>	<u>(28,848)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		675,419	-	675,419	704,267
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>639,288</u></u>	<u><u>-</u></u>	<u><u>639,288</u></u>	<u><u>675,419</u></u>

The notes form part of these financial statements

**AWMRC Management Committee**

**Balance Sheet  
31st December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31/12/20 Total funds £	31/12/19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	535,488	-	535,488	568,140
<b>CURRENT ASSETS</b>					
Debtors	9	9,565	-	9,565	26,807
Cash at bank and in hand	10	115,701	-	115,701	126,380
		<u>125,266</u>	<u>-</u>	<u>125,266</u>	<u>153,187</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(10,216)	-	(10,216)	(32,783)
		<u>115,050</u>	<u>-</u>	<u>115,050</u>	<u>120,404</u>
<b>NET CURRENT ASSETS</b>					
		<u>650,538</u>	<u>-</u>	<u>650,538</u>	<u>688,544</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>650,538</u>	<u>-</u>	<u>650,538</u>	<u>688,544</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	12	(11,250)	-	(11,250)	(13,125)
		<u>639,288</u>	<u>-</u>	<u>639,288</u>	<u>675,419</u>
<b>NET ASSETS</b>					
		<u>639,288</u>	<u>-</u>	<u>639,288</u>	<u>675,419</u>
<b>FUNDS</b>					
Unrestricted funds	14			<u>639,288</u>	<u>675,419</u>
<b>TOTAL FUNDS</b>					
				<u>639,288</u>	<u>675,419</u>

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

.....  
B Brooks - Trustee

**1. GENERAL INFORMATION**

Acle War Memorial Recreation Centre is a unincorporated charity in England and Wales. The address of the principal office is shown on page 3 of these financial statements.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	2% and 5% on cost
Fixtures, fittings and equipment	12.5% on cost
Land and grounds	5% straight line
Playground equipment	5% straight line

Items of capital expenditure 31st December 1992 had previously not been capitalised. Such items as could be identified and evaluated were capitalised in the previous year in order to comply with recommended accounting principles as follows:

Fixtures, Fittings and Equipment were valued at estimated cost less depreciation, based on an inventory of assets made on 19th February 1996; and brought into account in 1995 financial statements.

In 1996 additional assets were brought into account, valued at cost less depreciation as follows:

Indoor Bowls Centre initial costs £12,000 and Land regarding the third Football Pitch £20,000. These costs were funded by the Acle Parish Council from the proceeds of the disposal of the original playing field and the disposal of a parcel of the land at the new recreation centre.

During 2002, a new hall extension was built at a cost of £293,708 funded by a Parish Council grant; and new tennis courts and pavilion at a cost of £58,819, funded by a donation from the Acle Tennis Club.

The General Fund has been credited with all the capitalised costs reported above.

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

2. ACCOUNTING POLICIES - continued

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Cash at bank**

Cash at bank includes cash and short-term highly liquid deposit accounts.

**Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**Concessionary loans**

Concessionary loans include those which are interest free and are made to advance charitable purposes. All loans are measured at cost, less impairment.

**Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Deposit account interest	210	667
	<u>210</u>	<u>667</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/20	31/12/19
Administration	1	1
Cleaners	2	4
Maintenance	1	1
	<u>4</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	27	-	27
<b>Charitable activities</b>			
Grants receivable	-	39,680	39,680
Charges for use of facilities	169,612	-	169,612
Other income receivable	1,259	-	1,259
Investment income	667	-	667
<b>Total</b>	<b>171,565</b>	<b>39,680</b>	<b>211,245</b>
<b>EXPENDITURE ON</b>			
Facility running costs	200,413	39,680	240,093
<b>NET INCOME/(EXPENDITURE)</b>	<b>(28,848)</b>	<b>-</b>	<b>(28,848)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>704,267</b>	<b>-</b>	<b>704,267</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>675,419</b>	<b>-</b>	<b>675,419</b>

## 7. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £550 (2019 - £550) and other financial services of £1,025 (2019 - £1,025).

## 8. TANGIBLE FIXED ASSETS

	Buildings £	Fixtures, fittings & equipment £	Land & grounds £	Playground equipment £	Totals £
<b>COST</b>					
At 1st January 2020 and 31st December 2020	796,245	179,753	164,220	62,589	1,202,807
<b>DEPRECIATION</b>					
At 1st January 2020	358,905	161,332	92,527	21,903	634,667
Charge for year	15,547	7,318	6,658	3,129	32,652
At 31st December 2020	374,452	168,650	99,185	25,032	667,319
<b>NET BOOK VALUE</b>					
At 31st December 2020	421,793	11,103	65,035	37,557	535,488
At 31st December 2019	437,340	18,421	71,693	40,686	568,140

In June 2018 the Trustees obtained an independent valuation, for insurance purposes, of the Acle Memorial Buildings, Sports Centre, Social Club and Associated space, based on reinstatement value, of £8,044,445, excluding value added tax (VAT).

In October 2018 the Trustees obtained a further independent valuation, for insurance purposes, of the Acle War Memorial Recreation Centre and Social Club, based on replacement value, of £3,450,000, excluding value added tax (VAT).

The lower valuation was more in line with the expectations of the insurers.

AWMRC Management Committee

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	8,814	14,105
VAT	622	7,946
Prepayments	129	4,756
	<u>9,565</u>	<u>26,807</u>

10. CASH AT BANK AND IN HAND

	General fund £	All Weather Pitch Sinking Fund £	Indoor Bowling Club Sinking Fund £
Cash in hand	40	-	-
Current account (general)	17,141	-	-
Deposit account (general)	39,372	-	-
IBC fund account (IBC)	-	-	26,299
All weather account (AWP)	-	31,794	-
Unbanked cheques	25	-	-
Total	<u>56,578</u>	<u>31,794</u>	<u>26,299</u>

	Playground Fund £	31/12/20 Total funds £	31/12/19 Total funds £
Cash in hand	-	40	263
Current account (general)	-	17,141	26,948
Deposit account (general)	-	39,372	39,288
IBC fund account (IBC)	-	26,299	26,243
All weather account (AWP)	-	31,794	31,726
Playground account (general)	1,030	1,030	1,027
Unbanked cheques	-	25	885
Total	<u>1,030</u>	<u>115,701</u>	<u>126,380</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Other loans (see note 13)	1,875	1,875
Trade creditors	5,504	27,798
Social security and other taxes	257	-
Pension control	155	-
Other creditors	-	685
Accruals and deferred income	2,425	2,425
	<u>10,216</u>	<u>32,783</u>

AWMRC Management Committee

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/12/20 £	31/12/19 £
Other loans (see note 13)	11,250	13,125

13. LOANS

The loan is interest-free and repayable over 10 years commencing in October 2018.

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	616,423	(36,258)	580,165
All Weather Pitch Sinking Fund	31,726	68	31,794
Indoor Bowling Club Sinking Fund	26,243	56	26,299
Playground Fund	1,027	3	1,030
	<u>675,419</u>	<u>(36,131)</u>	<u>639,288</u>
<b>TOTAL FUNDS</b>	<u>675,419</u>	<u>(36,131)</u>	<u>639,288</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,776	(167,034)	(36,258)
All Weather Pitch Sinking Fund	68	-	68
Indoor Bowling Club Sinking Fund	56	-	56
Playground Fund	3	-	3
	<u>130,903</u>	<u>(167,034)</u>	<u>(36,131)</u>
<b>TOTAL FUNDS</b>	<u>130,903</u>	<u>(167,034)</u>	<u>(36,131)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	630,182	(29,259)	15,500	616,423
All Weather Pitch Sinking Fund	31,531	195	-	31,726
Indoor Bowling Club Sinking Fund	41,533	210	(15,500)	26,243
Playground Fund	1,021	6	-	1,027
	<u>704,267</u>	<u>(28,848)</u>	<u>-</u>	<u>675,419</u>
<b>TOTAL FUNDS</b>	<u>704,267</u>	<u>(28,848)</u>	<u>-</u>	<u>675,419</u>

AWMRC Management Committee

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	171,154	(200,413)	(29,259)
All Weather Pitch Sinking Fund	195	-	195
Indoor Bowling Club Sinking Fund	210	-	210
Playground Fund	6	-	6
	<u>171,565</u>	<u>(200,413)</u>	<u>(28,848)</u>
<b>Restricted funds</b>			
Tennis Court Resurfacing Fund	39,680	(39,680)	-
	<u>39,680</u>	<u>(39,680)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>211,245</u>	<u>(240,093)</u>	<u>(28,848)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	630,182	(65,517)	15,500	580,165
All Weather Pitch Sinking Fund	31,531	263	-	31,794
Indoor Bowling Club Sinking Fund	41,533	266	(15,500)	26,299
Playground Fund	1,021	9	-	1,030
	<u>704,267</u>	<u>(64,979)</u>	<u>-</u>	<u>639,288</u>
<b>TOTAL FUNDS</b>	<u>704,267</u>	<u>(64,979)</u>	<u>-</u>	<u>639,288</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	301,930	(367,447)	(65,517)
All Weather Pitch Sinking Fund	263	-	263
Indoor Bowling Club Sinking Fund	266	-	266
Playground Fund	9	-	9
	<u>302,468</u>	<u>(367,447)</u>	<u>(64,979)</u>
<b>Restricted funds</b>			
Tennis Court Resurfacing Fund	39,680	(39,680)	-
	<u>39,680</u>	<u>(39,680)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>342,148</u>	<u>(407,127)</u>	<u>(64,979)</u>

## AWMRC Management Committee

### Notes to the Financial Statements - continued For The Year Ended 31st December 2020

#### 15. RELATED PARTY DISCLOSURES

The Social Club is not a registered charity and pays a rent for the use of the premises in the Recreation Centre. Both organisations use the same VAT registration number. The Recreation Centre is able to approve the officers appointed by the Social Club. At 31 December 2020 the Social Club owed £622 (2019 - £7,827).

#### 16. POST BALANCE SHEET EVENTS

Since 31 December 2020, the outbreak of the Covid-19 pandemic and related global response has continued to have an impact on the charity. However, the charity's operations continue to be resilient. As a result the charity is not in financial distress and the Trustees do not foresee any going concern issues.

#### 17. FUNDS

The committee operated various funds during the year as follows:

<u>Fund</u>	<u>Type</u>	<u>Purpose</u>
General fund	Unrestricted	General running and maintenance facilities
Indoor bowls rink fund	Unrestricted	Funds set aside for refurbishment of the indoor bowls centre
All weather pitch fund	Unrestricted	Funds set aside for refurbishment of the all weather pitch
Playground fund	Unrestricted	Funds set aside for refurbishment of the playground equipment
Tennis court fund	Restricted	Donated funds for replacement and refurbishment of the tennis courts

**AWMRC Management Committee**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2020**

	31/12/20 £	31/12/19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	535	27
<b>Investment income</b>		
Deposit account interest	210	667
<b>Charitable activities</b>		
Charges for use of facilities	90,709	169,612
Other income	15,214	1,259
Grants	24,235	39,680
	<hr/>	<hr/>
	130,158	210,551
	<hr/>	<hr/>
<b>Total incoming resources</b>	130,903	211,245
<b>EXPENDITURE</b>		
<b>Facility running costs</b>		
Cleaning and maintenance wages	25,043	26,262
Cleaning and maintenance pensions	520	459
Rates and insurance	13,245	16,783
Light and heat	19,174	30,714
Cleaning and general maintenance	3,963	5,077
Repairs to machinery and equipment	4,328	959
Repairs to buildings, fixtures and fittings	4,269	7,254
Repairs to pitches, court and grounds	28,179	38,459
Events expenditure	-	559
Tennis court resurfacing	750	39,680
	<hr/>	<hr/>
	99,471	166,206
<b>Support costs</b>		
<b>Management</b>		
Administration wages	14,072	13,080
Administration pensions	422	358
Postage, stationery and telephone	1,987	2,325
Bowls centre management fees	12,808	17,431
Licenses and permits	758	1,267
VAT write off	1,878	2,848
Computer and internet expenses	484	364
Sundry expenses	232	259
Security	696	902
	<hr/>	<hr/>
	33,337	38,834
<b>Depreciation</b>		
Depreciation of buildings	15,547	15,547
Depreciation of fixtures, fittings and equipment	7,317	8,144
Depreciation of land and grounds	6,658	6,658
Depreciation of playing equipment	3,129	3,129
	<hr/>	<hr/>
	32,651	33,478
<b>Governance costs</b>		
Accountancy	1,575	1,575
	<hr/>	<hr/>
Total resources expended	167,034	240,093
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(36,131)</u>	<u>(28,848)</u>

This page does not form part of the statutory financial statements