

Charity Number 300991

**Barton Acorn Youth, Community and Sports Centre**

**Financial Statements  
For the year ended 31 March 2024**

# **Barton Acorn Youth, Community and Sports Centre**

**For the Year Ended 31 March 2024**

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## **Contents**

	<b>Page</b>
Charity Information	1
Trustee's Report	2
Independent Examiners Report	3
Receipts and Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Accounts	6-7

**Barton Acorn Youth, Community and Sports Centre**  
**Charity Information**  
**For the Year Ended 31 March 2024**

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**Trustees**

Mr N Eades	Chair	Appointed 7 March 2024
Mrs E Sanson	Treasurer	Appointed 24 August 2023
Mrs L Maxwell		Resigned 10 August 2024
Mr J Dudley		Resigned 8 December 2024
Mr J George		Resigned 30 August 2024
Mrs L A Caldicott		

**Registered Charity number**

300991

**Principal address**

Lummaton Cross  
Torquay  
Devon  
TQ2 8ET

**Independent examiner**

Accounting 4 Everything SW Limited  
13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Bankers**

HSBC Bank PLC  
4 The Strand  
Torquay  
Devon  
TQ1 2AB

**Barton Acorn Youth, Community and Sports Centre**  
**Report of the Trustees**  
**For the Year Ended 31 March 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015.

**Structure, Governance and Management**

**Governing document**

The charity is controlled by its governing document, a deed of trust on 24 October 1962 (as subsequently amended), and constitutes an unincorporated charity.

A Management Committee consisting of 3 honorary officers, between 5 and 10 ordinary members, one selected member from Torbay Council and one representative from Torbay Youth Service is responsible for administering and managing the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

**Objectives and aims**

The charity's objective is to provide educational, social and sporting facilities to the community and especially young people in order to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society and that their conditions may be improved.

The focus of the charity's activities continue to be providing a space for the youth and other members of the community to run workshops, events and participate in sporting activities.

The charity's objectives and funding do limit the activities of the Barton Acorn Youth, Community and Sports Centre in the Torquay area. The number of people helped by the charity and who use the facilities provided, is estimated at 6,000. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,

**Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which allows for any shortfalls in future funding. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is given to ways in which additional funds may be raised.

There are no restrictions on the charity's power to invest. The charity's investment policy is to invest surplus funds in liquid, or near liquid, assets with a low risk. The trustees are satisfied with the return on these investments.

**Report Approval**

Approved by order of the board of trustees on 7/2/25 and signed on its behalf by:



Mr N Eades



**Barton Acorn Youth, Community and Sports Centre**  
**Independent Examiners Report**  
**For the Year Ended 31 March 2024**

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I report on the accounts of the charity (number 306633) for the year ended 31 March 2024, which are set out on the following pages.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charity Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow procedures laid down in the General Directions given by the Charity Commission;
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiners statement**

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

1 ) which gives me reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with section 130 of the Charities Act; and
- b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met. Or

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



.....  
Date            29-Jan-25

Accounting 4 Everything SW Limited

13 Hyde Road

Paignton

Devon

TQ4 5BW

**Barton Acorn Youth, Community and Sports Centre**  
**Revenue Account**  
**For the Year Ended 31 March 2024**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2023 £
<b>Income</b>				
Grants		1,100	1,100	17,413
Donations	4,995		4,995	1,182
Activities for generating funds	111,543		111,543	116,728
	<u>116,538</u>	<u>1,100</u>	<u>117,638</u>	<u>135,323</u>
<b>Payments</b>				
Fundraising expenses	-		-	-
Costs of generating donations and legacies	9,332		9,332	1,386
Staff Costs	66,244	13,003	79,247	68,294
Rent	360		360	360
Rates and Water	2,317		2,317	3,607
Insurance	7,246		7,246	6,531
Heat and Light	19,892		19,892	22,306
Repairs and Maintenance	4,057	12,479	16,536	19,240
Cleaning	3,104		3,104	5,748
Training Costs	207		207	115
Telephone	1,973		1,973	1,386
Legal and Professional Fees	48		48	375
Independent Examiners Fees	558		558	700
Licences	995		995	477
Bank Charges	1,226		1,226	1,219
IT Expenditure	2,611		2,611	3,665
Sundry Expenses	2,136		2,136	167
Depreciation	6,229	-	6,229	6,916
	<u>128,535</u>	<u>25,482</u>	<u>154,017</u>	<u>142,491</u>
<b>Asset and Investment Purchases</b>				
Equipment	-	-	-	-
<b>Total Payments</b>	<u>128,535</u>	<u>25,482</u>	<u>154,017</u>	<u>142,491</u>
Surplus/(Deficit)	( 11,997)	( 24,382)	( 36,379)	( 7,168)
Transfer between funds	16,000	( 16,000)	-	-
<b>NET INCOME LESS EXPENDITURE</b>	<u>4,003</u>	<u>( 40,382)</u>	<u>( 36,379)</u>	<u>( 7,168)</u>

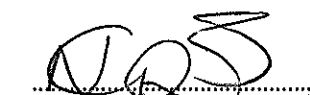
**Barton Acorn Youth, Community and Sports Centre**  
**Statement of Assets and Liabilities**  
**For the Year Ended 31 March 2024**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2023 £
<b>Fixed Assets</b>				
Tangible Assets	43,971		43,971	50,056
<b>Current Assets</b>				
Trade debtors	5,649		5,649	3,037
<b>Cash Funds</b>				
Current account	31,890		31,890	33,765
Deposit account	16,000	8,995	24,995	50,782
	<u>47,890</u>	<u>8,995</u>	<u>56,885</u>	<u>84,548</u>
<b>Liabilities</b>				
Trade creditors	3,082		3,082	3,665
Taxes and social security	6,206		6,206	-
Accruals	77		77	456
	<u>9,365</u>	<u>-</u>	<u>9,365</u>	<u>4,122</u>
<b>Assets less Liabilities</b>	<u>88,144</u>	<u>8,995</u>	<u>97,139</u>	<u>133,518</u>
<b>Capital Account</b>				
Income funds brought forward	84,141	49,377	133,518	140,686
Excess for the year	4,003 (	40,382) (	36,379)	( 7,168)
<b>NET ASSETS</b>	<u>88,144</u>	<u>8,995</u>	<u>97,139</u>	<u>133,518</u>

Signed

Trustee


Date:

  
 CHAIRMAN  
 7/2/25

Signed

Trustee

Date:

  
 7/2/25

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2024**

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**1.1) Accounting Policies**

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015. and comply with the accounting requirements of the Charities Act 2011.

**1.2) Incoming Resources**

Income from the sale of goods and services derived from charitable activities and own produce is included in incoming resources in the period in which the charity is entitled to the receipt.

Income from donations and grants, including capital grants is included in incoming resources when these are receivable, except as follows:-

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until those conditions are met.

**1.3) Fixed Assets**

Tangible fixed assets, other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property	Straight line basis over the period of the lease (expires 2064)
Fixtures, Fittings and Equipment	25% reducing basis

**2) Number of employees**

The average monthly number of employees during the year were:

	2024	2023
Centre Manager	1	1
Centre Assistant	3	3
Youth Workers	2	2
Play Workers	0	0
	<u>6</u>	<u>6</u>

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any costs incurred on the charity's behalf.

There were no employees whose annyal remuneration was £60,000 or more.



**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2024**

**3) Fixed Assets**

	Leasehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	103,954	57,680	161,214
Additions		144	144
<b>At 31 March 2024</b>	<b>103,954</b>	<b>57,824</b>	<b>161,778</b>
<b>Depreciation</b>			
At 1 April 2023	63,943	47,635	111,579
Charge for year	3,690	2,538	6,229
<b>At 31 March 2024</b>	<b>67,634</b>	<b>50,174</b>	<b>117,807</b>
<b>Net Book Value</b>			
<b>At 31 March 2024</b>	<b>36,320</b>	<b>7,651</b>	<b>43,971</b>
At 31 March 2023	40,011	10,045	49,635

**4) Movement in Funds**

	At 31 March 2023	Received in year	Released in year	Spent in year	At 31 March 2024
<b>Unrestricted funds</b>					
General fund	84,141	116,538	16,000	( 128,535)	88,144
	84,141	116,538	16,000	( 128,535)	88,144
<b>Restricted funds</b>					
Lottery - Compassion in Action Project	2,238			( 2,238)	-
Sanctuary - Compassion in Action Project	3,000			( 3,000)	-
David Gibbons - Compassion in Action Project	500			( 500)	-
NFCT	1,250			( 1,250)	-
Peoples Health Trust	4,920			( 1,263)	3,657
Nicky Lauder Released June 2023	16,000		( 16,000)		-
Torbay Council	12,453			( 8,000)	4,453
Crowdfunder	4,537			( 4,537)	-
Devon Community Foundation	4,480			( 4,480)	-
Stagecoach Group	-	1,000		( 215)	785
Hope Foundation	-	100			100
	49,377	1,100	( 16,000)	( 25,483)	8,995
	<b>133,518</b>	<b>117,638</b>	<b>-</b>	<b>( 154,017)</b>	<b>97,139</b>