

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

**Financial Statements  
For the year ended 31 March 2025**

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

**For the Year Ended 31 March 2025**

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**Barton Acorn Youth, Community and Sports Centre**  
**Charity Information**  
**For the Year Ended 31 March 2025**

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**Trustees**

Mr D Rich	Appointed 10 September 2025
Mrs C Barge	Appointed 10 September 2025
Mr M Fox	Appointed 4 July 2025

**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 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 ..... and signed on its behalf by:

.....  


**Barton Acorn Youth, Community and Sports Centre**  
**Independent Examiners Report**  
**For the Year Ended 31 March 2025**

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I report on the accounts of the charity (number 306633) for the year ended 31 March 2025, 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 12-Jan-26

Accounting 4 Everything SW Limited

13 Hyde Road

Paignton

Devon

TQ4 5BW

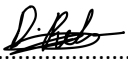
**Barton Acorn Youth, Community and Sports Centre**  
**Revenue Account**  
**For the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2024 £
<b>Income</b>				
Grants	14,741	47,897	62,638	1,100
Donations	1,229	-	1,229	4,995
Activities for Generating Funds	96,999	-	96,999	111,543
	<u>112,970</u>	<u>47,897</u>	<u>160,866</u>	<u>117,638</u>
<b>Payments</b>				
Direct Costs for Generating Funds	10,494		10,494	9,332
Youth Activities	1,953	10,138	12,091	-
Staff Costs	71,714	13,446	85,160	79,247
Rent	( 2,470)	2,700	230	360
Rates and Water	2,348		2,348	2,317
Insurance	8,033		8,033	7,246
Heat and Light	14,529		14,529	19,892
Repairs and Maintenance	8,559		8,559	16,536
Cleaning	3,713		3,713	3,104
Training Costs	740	810	1,550	207
Telephone	1,613		1,613	1,973
Consulting		14,137	14,137	48
Independent Examiners Fees	1,082		1,082	558
Licences	1,678	1,500	3,178	995
Advertising	18		18	-
Bank and Card Charges	1,377		1,377	1,226
IT, Printing and Stationery Costs	2,201	8,813	11,014	2,611
Sundry Expenses	5,361		5,361	2,136
Depreciation	5,603		5,603	6,229
	<u>138,544</u>	<u>51,544</u>	<u>190,088</u>	<u>154,017</u>
<b>Asset and Investment Purchases</b>				
Equipment	345	7,874	8,219	-
<b>Total Payments</b>	<u>138,888</u>	<u>59,419</u>	<u>198,307</u>	<u>154,017</u>
Surplus/(Deficit)	( 25,919)	( 11,522)	( 37,441)	( 36,379)
Transfer between funds	4,650	( 4,650)	-	-
<b>NET INCOME LESS EXPENDITURE</b>	<u>( 21,269)</u>	<u>( 16,172)</u>	<u>( 37,441)</u>	<u>( 36,379)</u>

**Barton Acorn Youth, Community and Sports Centre**  
**Statement of Assets and Liabilities**  
**For the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2024 £
<b>Fixed Assets</b>				
Tangible Assets	38,368		38,368	43,971
<b>Current Assets</b>				
Trade debtors	5,673		5,673	5,649
<b>Cash Funds</b>				
Current account	24,237		24,237	31,890
Deposit account	18,929 (	7,177)	11,752	24,995
	43,166 (	7,177)	35,989	56,885
<b>Liabilities</b>				
Trade creditors	7,445		7,445	3,082
Taxes and social security	2,886		2,886	6,206
Accruals	-		-	77
Loan	10,000		10,000	-
	20,331	-	20,331	9,365
<b>Assets less Liabilities</b>	66,875 (	7,177)	59,698	97,139
<b>Capital Account</b>				
Income funds brought forward	88,144	8,995	97,139	133,518
Excess for the year	( 21,269) (	16,172) (	37,441)	( 36,379)
<b>NET ASSETS</b>	66,875 (	7,177)	59,698	97,139

Signed .....**Clare L. Barge**.....  
Trustee  
Date: 17/01/2026

Signed ..........  
Trustee  
Date: 23/01/26

**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2025**

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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:

	2025	2024
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 annual remuneration was £60,000 or more.



**Barton Acorn Youth, Community and Sports Centre**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2025**

**3) Fixed Assets**

	Leasehold Property £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	103,954	57,824	161,778
Additions		-	-
<b>At 31 March 2025</b>	<u>103,954</u>	<u>57,824</u>	<u>161,778</u>
<b>Depreciation</b>			
At 1 April 2024	67,634	50,174	117,807
Charge for year	3,690	1,913	5,603
<b>At 31 March 2025</b>	<u>71,324</u>	<u>52,086</u>	<u>123,410</u>
<b>Net Book Value</b>			
<b>At 31 March 2025</b>	<u>32,630</u>	<u>5,738</u>	<u>38,368</u>
At 31 March 2024	<u>36,320</u>	<u>7,651</u>	<u>43,971</u>

**4) Movement in Funds**

	At 31 March 2024	Received in year	Released in year	Spent in year	At 31 March 2025
<b>Unrestricted funds</b>					
General fund	88,144	112,970	4,650	( 138,888)	66,875
	<u>88,144</u>	<u>112,970</u>	<u>4,650</u>	<u>( 138,888)</u>	<u>66,875</u>
<b>Restricted funds</b>					
YIF	-	47,897	( 4,650)	( 59,419)	( 16,172)
Peoples Health Trust	3,657				3,657
Torbay Council	4,453				4,453
Stagecoach Group	785				785
Hope Foundation	100				100
	<u>8,995</u>	<u>47,897</u>	<u>( 4,650)</u>	<u>( 59,419)</u>	<u>( 7,177)</u>
	<u><b>97,139</b></u>	<u><b>160,866</b></u>	<u><b>-</b></u>	<u><b>( 198,307)</b></u>	<u><b>59,698</b></u>