

THE BARN OUTDOOR PURSUITS ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2015

CHARITY NUMBER: 519951

Jan G Gromadzki
Chartered Accountant
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THE BARN OUTDOOR PURSUITS ASSOCIATION

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REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION

The Trustees submit their report together with the accounts of the Association for the year ended 31 March 2015.

Reference and administrative details

Association name:	The Barn Outdoor Pursuits Association	
Charity registration number:	519951	
Registered office:	2 Greenfinch Close Uttoxeter Staffordshire ST14 8UB	
Business address:	34 Dorset Road Cannock Staffordshire WS12 2EF	
Trustees:	E N Drinkwater M J Grindey Mrs M Taylor Mrs J Hardware J D Williams Mrs S J Drinkwater T Bayliss	Chairman, sponsorship, health & safety Vice chairperson Secretary Treasurer Publicity Local promotions Internal auditor
Secretary	Mrs M Taylor	
Treasurer:	Mrs J Hardware	
Warden:	A Webster	
Bankers:	HSBC Bank plc 14 Upper Brook Street Rugeley Staffordshire WS15 2DW	
Accountant	Jan G Gromadzki Chartered Accountant 13 Wolverhampton Road, Codsall, Wolverhampton, West Midlands, WV8 1PT	

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Structure Governance and Management

Governing Document

The Organisation was founded in 1959 and its governing document is its Constitution dated 24 September 1998.

The Association is registered as a charity with the Charities Commission. All of the trustees are members of the Association. No trustee has a beneficial interest in the Association. Membership of the Association is open, irrespective of sex, sexual orientation, race, nationality or political, religious, or other opinion to:

- (i) Individuals aged eighteen or over.
- (ii) Individuals aged under eighteen years who shall be known as junior members. They shall have the power to elect one of their number to represent them at meetings, but that representative shall have no voting rights.
- (iii) Associations and organisations, whether corporate or unincorporated, which operate solely or in part within the area of benefit, are voluntary or non-profit distributing and which wish to support the objects of the Association, which shall be known as Affiliated Groups.
- (iv) The Statutory Authorities in whose administrative area of benefit lies.

The number of Association members at 31 March 2015 was 304 (2014 -295).

Appointment of Trustees

The Trustees shall under the requirements of the Constitution of the Association retire from office at the Annual Members' Meeting and may, if willing to act, be re-appointed. New Board Members can be appointed during the year, but have to be re-elected at the Annual Members' Meeting.

Trustees at 31 March 2015 are listed on page 1. At the Annual Members' Meeting held on 28 August 2014 all the Trustees offered their resignations. All of the Trustees were re-elected for a further term of office.

Trustee Induction and Training

New Trustees will receive an induction pack including:

- a copy of the Constitution of the Association;
- a copy of the Charity Commission leaflet - The essential trustee;
- a letter indicating the function of the board of trustees and the frequency of meetings;
- a copy of the latest reports and financial statements.

New Trustees are also invited and encouraged to attend induction sessions lead by the chairman/secretary for familiarisation with the documents and discussion/explanation of the roles and responsibilities associated with their appointment as a Trustee. A visit to the "Woodlands" Centre to meet the warden and gain an overview of the day to day activities and operating procedures of the Centre is also arranged with further follow up visits during their period of office.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Organisational Structure

The Association's constitution allow the Board of trustees to consist of not less than four, but there is no upper limit. The current board has seven members and is required to meet not less than four times a year, with interim meetings if required to deal with specific items of business.

The Board is responsible for the oversight and strategic planning of the operation of the Centre and the operation of the organisation as a charity.

The day to day running of the Centre is delegated to the warden, who is appointed by the Board.

The treasurer, who is a trustee, looks after financial aspects of the organisation with some day to day transactions being delegated to the warden.

The warden may attend board meetings, when requested to report, discuss and advise as necessary but has no voting rights.

Risk Management

The trustees have policies in place to ensure compliance with regulations relating to the health and safety of staff, volunteers, service users, and visitors. These include procedures in the event of fire, illness/accident, suspected abuse and to ensure high standards in food and kitchen hygiene. A general outline of legislation is also displayed at the Centre.

Risk assessments are carried out in respect of any perceived hazards and procedures developed to minimise any potential risk. These are reviewed at least annually.

The Association complies with the Working Time Directive, which came out on 1 October 1998 and the National Minimum Wage, which came into Force on 1 April 1999 and any subsequent updates.

The trustees have also implemented policies for dealing with complaints, complements, grievance and discipline.

The Association has insured with Ansvar Insurance through W R S Limited - Insurance Brokers both public liability insurance and employer's liability insurance.

Related Parties

There is at present no formal agreement with other parties. However funds have in the past been donated from the Community Fund for the original purchase of "Woodlands" and operational support from Staffordshire County Council. In a previous year a grant of £ 5,000 was received from Garfield Weston Foundation to help fund the construction of the Warden's accommodation.

The Board wish to place on record its thanks to Emily Douce and Philip Manton from Lichfield District Community Voluntary Services for all their help and advice.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Objectives and Activities

When planning the activities for the year the Board of trustees have considered the Charity Commissioners' guidance on public benefit. The objects of the Association are, by associating together with the inhabitants of Staffordshire and other surrounding areas and Local Authorities, voluntary and other organisations in a common effort to provide, in the interests of Social Welfare and the advancement of education, facilities for recreation and other leisure time occupations for the young people of Staffordshire and other surrounding areas, being facilities:-

- (i) Of which those persons have need by reason of their youth, disablement, or social and economic circumstances, and
- (ii) Which will improve the conditions of life to such persons by promoting their physical, mental, social, and interpersonal well-being and in any manner, which is, or hereafter may be deemed by law to be charitable.

Achievements and Performance

Review of business

The Centre has seen a rise in usage to 41 % (2014 - 37 %) from a total of 65 (2014 - 73) bookings. 95 % (2014 - 58 %) of these bookings were for the whole Centre. A total of 74 (2014 - 96) new bookings were taken during the year.

Bookings comprised: Youth 56 % (2014 - 52 %).

18 % (2014 - 20 %) of bookings were from the Staffordshire area.

Our membership has continued to grow and we recruited 8 new members; our membership total is now 304 (2014 - 295) of which 31% are from the Staffordshire area.

Traffic and usage of the Centre website was 3,510 (2014 - 3,003) visits.

Many existing members have made repeat bookings this year and indeed into 2016.

All visitors appreciate the good value of the comfortable accommodation and the good service delivered by the Warden team and many have left favourable comments about the ongoing maintenance programme.

There have been no bad debts this year. Many of the guests appreciate the ability to pay on-line. Bookings for the summer and autumn are healthy and the winter months are filling slowly. The weather is a deciding factor and if the forecast is fair late bookings come in.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Achievements and performance - continued

Review of business - continued

Substantial work has been carried out in the year on the Warden's accommodation and the replacement games room. The project was not finished until the following year. The Trustees wish to thank John Hammond and his building team for keeping the costs down.

Work has been carried out to repair the main cooker in the kitchen to make it more efficient. However indications are that the main cooker will need replacement.

The on-line booking system continues to operate efficiently.

Work has continued on facier panels and guttering under the direction of Mick Grindey, ably assisted by Jim Smith.

Permission was given to improve fridge and freezer facilities for larger groups, but has yet to be enacted.

Portable appliance testing has been carried out by Mark Colbatch, again for which the Trustees are very grateful.

VIP assessment has been carried out by SCVYS which has resulted in an update in policies. Thanks to Moira Taylor for completing this task.

All Trustees meetings have been minuted and the minutes circulated to the Trustees. The minute book is available at all Trustee meetings. All necessary correspondence has been dealt with.

The Board of Trustees wishes to place on record its appreciation for all donations to the Association and thanks to all volunteers for providing continued support.

In April 2014 due to the worsening of personal circumstances Andy Dunn resigned as Warden. It was necessary to interview for the post of Warden and on 29 March 2014 Stephen Pugh was employed on a twelve month trial basis.

Employer's liability insurance was renewed and the certificate posted on Woodlands premises.

Fire safety inspections have been carried out and approved by the local Fire Officer. This has resulted in a much improved fire safety escape route being signed throughout the building.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Visitors book

We have received many encouraging entries in our guest book. Here are just a few:

" Had an amazing time. Lovely place to stay. Beds were really comfortable. Really good facilities all round."

301 Bury St Edmonds Squadron. 18/04/2014

" Very good week.... Sailing, walking, rocking, beach and shopping. What more could you ask for !!. Year 7 residential."

Holyhead School, Birmingham. 18/07/2014

" Great Weekend. Lovely place well looked after by Steve the Warden. Clean and tidy. Maureen Cress"

All Saints Youth Club. 24/07/2014

" Thank you so much for letting us use your facilities. We all had a great time and would come back every week if we could. Beautiful house. Great location. Comfy, clean and warm."

Merton Police Cadets. 22/08/2014

" Once again had a great time. Lovely place."

SRS Urchin. 08/12/2014

" CCF Adventure training week! Had a great experience here... hiking and more xxx."

Reddam House, Bearwood (Wokingham). 20/02/2015

Results

The surplus of income over expenditure for the year was £ 6,745 (2014 - surplus £ 1,828).

The Board of Trustees wishes to place on record its appreciation and thanks to all volunteers for providing continued support.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Stated reserves policy

Unrestricted funds are needed:-

- (a) to provide funds which can be designated for specific projects to enable them to be undertaken at short notice, and
- (b) to cover administration fund-raising and support costs without which the Association could not function.

The Trustees consider it prudent that unrestricted reserves should be sufficient:-

- (a) to avoid the necessity of realising fixed assets held for the Association's use,
- (b) to cover one years administration, fund raising and support costs, and
- (c) to cover the projected cost of £ 10,000 for ongoing refurbishment of the building.

The Trustees are of the opinion, after careful consideration of all relevant facts, that the unrestricted reserves during the year to 31 March 2016 should not fall below £ 30,000.

Plans for Future Periods

Tasks and improvements set for the coming year are:-

- Finish replacing the facia boards and guttering.
- Purchase large garden shed.
- Complete the conversion of the bike shed to a games room.
- Complete the conversion of the games room to the Warden's accommodation.
- Strip clean and repaint the fire escape steps and walkway.
- Update the fire risk assessment.
- Effect a price increase from 1 April 2015.
- Source new funding for future projects.
- New curtains and curtain poles for whole Centre.
- Further investigate the feasibility of solar panels.
- Ongoing modernisation of kitchen & equipment.
- Ongoing Legionella testing.
- Replace tired beds and bedding.
- Continue to redecorate as and when possible.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

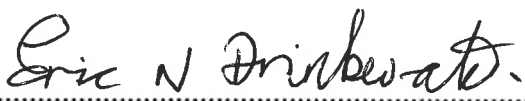
Charity law and Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005) requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the Association and of the income and expenditure of the Association for that year.

In preparing the financial statements the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Association and that enable them to ensure that the financial statements comply with the Charities Act 1993 (Revised 2006 & 2011) and Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005). They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report which has been prepared in accordance with both the Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005) and the Charities Act 1993 (Revised 2006 & 2011), was approved by the board and signed on its behalf by:-

Chairperson.....  E N Drinkwater

2 Greenfinch Close, Uttoxeter,
Staffordshire, ST14 8UB.

Date: 11 November 2015

CHARTERED ACCOUNTANT'S REPORT
TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION
FOR THE YEAR ENDED 31 MARCH 2015

I report on the accounts for the year ended 31 March 2015 set out on pages 10 to 16.

Respective responsibilities of the trustees and reporting accountant

As described on page 8, the Association's trustees are responsible for the preparation of the accounts, and they consider that the Association is exempt from an audit. It is my responsibility to carry out procedures designed to enable me to report my opinion.

Basis of opinion

My work was conducted in accordance with the Statement of Standards for Reporting Accountants, and with the general Directions given by the Charity Commission. My procedures includes a review of the accounting records kept by the Association and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and making such limited enquiries of the officers of the Association as I considered necessary for the purposes of this report. 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.

Opinion

In my opinion:

- (a) the financial statements are in agreement with the accounting records kept by the Association in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities and as required by section 130 of the Charities Act 2011;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified by the Charities Act 2011; and the provisions of Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005).
 - (ii) the Association satisfied the conditions for exemption from an audit of the financial statements for the year, and did not, at any time within that year, fall within any of the categories of Associations not entitled to the exemption specified.
 - (iii) no attention requires to be drawn in order to enable a proper understanding of the financial statements to be reached.



Jan G Gromadzki

Chartered Accountant

13 Wolverhampton Road, Codsall,
 Wolverhampton, West Midlands, WV8 1PT.

Date 11 November 2015

THE BARN OUTDOOR PURSUITS ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2015

	<u>Notes</u>	<u>2015</u> £	<u>2014</u> £
<u>INCOME</u>	1d & e, 2	35,293	31,630
Expenditure	3	(28,569)	(29,826)
		-----	-----
		6,724	1,804
Interest & other income receivable		21	24
Interest payable		-	-
		-----	-----
<u>SURPLUS OF INCOME OVER- EXPENDITURE FOR THE YEAR, BEING SURPLUS FOR THE FINANCIAL YEAR</u>	4	£ 6,745	£ 1,828
		=====	=====

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
FOR THE YEAR ENDED 31 MARCH 2015

	<u>2015</u> £	<u>2014</u> £
Surplus of income over expenditure for the year	6,745	1,828
	-----	-----
Total recognised gains and losses relating to the year	6,745	1,828
	-----	-----
Unrestricted members' funds	1,745	1,828
Restricted funds	5,000	-
	-----	-----
Total gains and losses recognised since last annual report	£ 6,745	£ 1,828
	=====	=====

There are no gains or losses other than the results as shown above.

The notes on pages 13 to 16 form part of these financial statements.

THE BARN OUTDOOR PURSUITS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2015

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>2015</u> £	<u>Total Funds</u> <u>2014</u> £
Income and expenditure				
Incoming resources				
Grants	101	5,000	5,101	-
Investment income	21	-	21	24
Donations	19	-	19	307
Other income	30,173	-	30,173	31,323
Total incoming resources	<u>30,314</u>	<u>5,000</u>	<u>35,314</u>	<u>31,654</u>
Resources expended				
Direct charitable expenditure	26,927	-	26,927	28,382
Fundraising & publicity	-	-	-	-
Governance costs	1,642	-	1,642	1,444
Total resources expended	<u>28,569</u>	<u>-</u>	<u>28,569</u>	<u>29,826</u>
Net incoming/(outgoing) resources before transfer	<u>1,745</u>	<u>5,000</u>	<u>6,745</u>	<u>1,828</u>
Transfer between funds	1,000	(1,000)	-	-
Net incoming/(outgoing) resources for the year	<u>2,745</u>	<u>4,000</u>	<u>6,745</u>	<u>1,828</u>
Other recognised gains and losses				
Unrealised gains on investments	-	-	-	-
Net movement in funds	<u>2,745</u>	<u>4,000</u>	<u>6,745</u>	<u>1,828</u>
Balances brought forward at 1 April 2014	61,952	142,011	203,963	202,135
Balances carried forward 31 March 2015	<u>£ 64,697</u>	<u>£ 146,011</u>	<u>£ 210,708</u>	<u>£ 203,963</u>

The notes on pages 13 to 16 form part of these accounts.

THE BARN OUTDOOR PURSUITS ASSOCIATIONBALANCE SHEETAS AT 31 MARCH 2015

	<u>Notes</u>	<u>2015</u> £	<u>2014</u> £
<u>FIXED ASSETS</u>			
Tangible assets	7	183,050	161,298
<u>CURRENT ASSETS</u>			
Debtors	8	3,717	5,325
Cash at bank & in hand		29,861	50,400
		<u>33,578</u>	<u>55,725</u>
<u>CREDITORS</u> - amounts falling due within one year	9	(5,920)	(8,060)
<u>NET CURRENT ASSETS</u>			
		27,658	47,665
<u>DEFERRED INCOME</u>	10	(-)	(5,000)
		<u>£ 210,708</u>	<u>£ 203,963</u>
<u>CAPITAL AND RESERVES</u>			
Members funds - restricted		146,011	142,011
Members funds - unrestricted		64,697	61,952
<u>MEMBERS' FUNDS</u>	12	<u>£ 210,708</u>	<u>£ 203,963</u>

These accounts have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Board of Trustees approved these accounts on 11 November 2015.

Trustee *Eric N Drinkwater* E N Drinkwater

Trustee *Jan Hardware* Mrs J Hardware

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

1. PRINCIPAL ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

A summary of the more important accounting policies, which have been applied consistently, are set out below.

a Accounting convention

The accounts have been prepared under the historical cost convention.

b Depreciation

The cost of fixed assets is written off over their expected useful lives as follows:

On written down basis

Furniture & fittings	20% per annum
Equipment	20% per annum

Land and buildings are not depreciated.

c Deferred taxation

Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is probable that a liability or asset will crystallise.

d Income

Income comprises amounts received from booking fees, grants, fund raising, donations and miscellaneous receipts, derived from ordinary activities.

e Grants

Grants received are taken to income and expenditure account in the year in which the expenditure to which they relate are incurred. Grants received in advance of the year in which the expenditure is incurred are carried forward in the balance sheet as deferred income.

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015 - CONTINUED

1. PRINCIPAL ACCOUNTING POLICIES - CONTINUED

f Cashflow statement

The Trustees are satisfied that the Association meets the requirements of FRSSE, which allows them not to prepare a cash flow statement.

2. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE ASSOCIATION'S OBJECTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2015</u>	<u>2014</u>
	£	£	£	£
Staffordshire County Council				
- Revenue grant	101	-	101	-
Garfield Weston Foundation	-	5,000	5,000	-
Donations	19	-	19	307
Bookings	30,163	-	30,163	31,318
Fund raising and miscellaneous	10	-	10	5
	<u>£ 30,293</u>	<u>£ 5,000</u>	<u>£ 35,293</u>	<u>£ 31,630</u>

3. EXPENDITURE

	<u>2015</u>	<u>2014</u>
	£	£
Administrative expenses	<u>£ 28,569</u>	<u>£ 29,826</u>

4. SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR

	<u>2015</u>	<u>2014</u>
	£	£
This is stated after charging:-		
Legal fees	-	-
Depreciation of tangible fixed assets	<u>5,000</u>	<u>5,000</u>

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015 - CONTINUED

5.	<u>TRUSTEES' EMOLUMENTS</u>	<u>2015</u>	<u>2014</u>
		£	£
	Fees	£ NIL	£ NIL
		=====	=====

6. TAXATION
 Due to the charitable status of the Association and the activities in which it is involved no liability to United Kingdom Corporation tax arises.

7. TANGIBLE ASSETS

<u>Cost</u>	<u>Land & Buildings</u>	<u>Furniture and fittings</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
As at 1 April 2014	133,212	36,768	23,883	193,863
Additions	17,194	6,279	3,279	26,752
Disposals	(-)	(-)	(1,400)	(1,400)
As at 31 March 2015	<u>150,406</u>	<u>43,047</u>	<u>25,762</u>	<u>219,215</u>
<u>Depreciation</u>				
As at 1 April 2014	-	20,754	11,811	32,565
Charge for the year	-	3,000	2,000	5,000
Eliminated on disposals	(-)	(-)	(1,400)	(1,400)
As at 31 March 2015	<u>-</u>	<u>23,754</u>	<u>12,411</u>	<u>36,165</u>
<u>Net Book Values</u>				
As at 31 March 2015	£ 150,406	£ 19,293	£ 13,351	£ 183,050
As at 31 March 2014	£ 133,212	£ 16,014	£ 12,072	£ 161,298
	=====	=====	=====	=====

8.	<u>DEBTORS</u>	<u>2015</u>	<u>2014</u>
		£	£
	Debtors receivable	2,362	4,022
	Prepayments	1,355	1,303
		<u>£ 3,717</u>	<u>£ 5,325</u>
		=====	=====

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015 - CONTINUED

9.	<u>CREDITORS</u> - amounts falling due within one year	<u>2015</u> £	<u>2014</u> £
	Taxation and social security	-	-
	Other creditors	5,920	8,060
		<u>£ 5,920</u>	<u>£ 8,060</u>

10.	<u>DEFERRED INCOME</u>	<u>2015</u> £	<u>2014</u> £
	Garfield Weston Foundation:-		
	- Capital grant	£ -	£ 5,000

Deferred income represents grants received in the financial year ahead of expenditure that will be incurred in the subsequent financial year.

11. DEFERRED TAXATION

The full potential liability in respect of deferred taxation at 31 March 2015 was £ Nil (2014 - £ nil).

12. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	<u>2015</u> £	<u>2014</u> £
Surplus of income over expenditure for the year	6,745	1,828
Opening members' funds	203,963	202,135
Closing members' funds	<u>£ 210,708</u>	<u>£ 203,963</u>
Members' funds - restricted	146,011	142,011
Members' funds - unrestricted	64,697	61,952
Closing members' funds	<u>£ 210,708</u>	<u>£ 203,963</u>

13. CAPITAL COMMITMENTS

At 31 March 2015 the trustees had no authorised capital expenditure. (2014 - none).

14. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 March 2015 (2014 - Nil).

THE BARN OUTDOOR PURSUITS ASSOCIATION
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2015

	£	<u>2015</u>	£	<u>2014</u>	£
<u>INCOME</u>					
Grants					
Staffordshire County Council					
- Revenue grant	101			-	
Garfield Weston Foundation					
- Capital grant - restricted	5,000			-	
Donations	19			307	
Bookings	30,163			31,318	
Fund raising & miscellaneous	10			5	
		-----	35,293	-----	31,630
<u>ADMINISTRATIVE EXPENSES</u>			(28,569)		(29,826)
			-----		-----
			6,724		1,804
<u>OTHER INCOME</u>					
Bank interest received	21			24	
		-----	21	-----	24
<u>INTEREST PAYABLE</u>					
Bank			-		-
			-----		-----
<u>SURPLUS OF INCOME</u>			£ 6,745		£ 1,828
<u>OVER EXPENDITURE IN THE YEAR</u>			=====		=====

THE BARN OUTDOOR PURSUITS ASSOCIATIONSCHEDULE OF ADMINISTRATIVE EXPENSESFOR THE YEAR ENDED 31 MARCH 2015

	<u>2015</u>		<u>2014</u>	
	£	£	£	£
<u>TRUSTEES' REMUNERATION</u>		-		-
<u>ESTABLISHMENT EXPENSES</u>				
Rates	513		462	
Water rates	972		1,004	
Light and heat	5,157		6,231	
Insurances	1,603		1,596	
	<hr/>	8,245	<hr/>	9,293
<u>ADMINISTRATIVE EXPENSES</u>				
Salaries and National Insurance	8,765		7,996	
Telephone	1,115		846	
Postage	-		-	
Marketing costs	-		-	
Materials	225		214	
Consumables	732		410	
Repairs, renewals & maintenance costs	1,693		3,176	
Licences	145		146	
Professional fees	240		180	
Accountant's fees	624		624	
Bank charges	25		-	
Travelling costs	48		70	
Sundry expenses	54		212	
Donation - Mountain Rescue	-		100	
Legionella testing & cleaning costs	1,337		860	
Planning consultancy fees and related costs	-		-	
Subscriptions	321		699	
Depreciation	5,000		5,000	
	<hr/>	20,324	<hr/>	20,533
		<hr/>		<hr/>
		£ 28,569		£ 29,826
		<hr/> <hr/>		<hr/> <hr/>