BOUNDARY PARK SPORTS ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2026

Charity Numbers:
1167578 (England and Wales)

BOUNDARY PARK SPORTS ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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GENERAL INFORMATION

Registered charity name	Boundary Park Sports Association
Charity number	1167578
Principal & registered office address	Greenwood Way Didcot OX11 6EY
Trustees	Anthony Atkin (Resigned October 2025) David Pryor Nicholas Clarke Paul Costello Nicholas Couldrick Nichola Poulton (Resigned October 2025) Karen Baker Lee Marsden David Lewis Scott Clifford Martin Freeman Darren Fisher Tammi Williams (Appointed October 2025) Nigel Fairfield (Appointed October 2025)
Accountants	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD
Independent examiner	Sheila Parry FCCA
Bankers	HSBC

BOUNDARY PARK SPORTS ASSOCIATION

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED
31 MARCH 2026

The Board of Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the year are shown on Page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a foundation constitution, and is a Charitable Incorporated Organisation.

FINANCIAL REVIEW

The charity remains in a secure financial position, having performed in line with its budget during the year. It continues to benefit from the S106 commuted sum, which is currently forecast to provide support for at least the next three years.

Demand for the Association's facilities remains strong. Member clubs continue to make full use of the pitches, while the tennis courts and MUGA also attract high levels of interest. The trading subsidiary continues to perform in line with expectations, and the trustees are satisfied with the performance of its directors.

The charity has sufficient resources to meet its anticipated commitments, and, on this basis, the trustees have no concerns regarding its ability to continue as a going concern.

The reserves policy of the charity is to hold 3 months of expenditure, not including depreciation; this is approximately £58k. From the accounts you can see that the reserves of general funds (including designated funds) are £60k which is in line with the reserves policy.

PUBLIC BENEFIT STATEMENT

As set out in the objects below, the charity exists to provide facilities for sport at Boundary Park. In addition to the formal sport provided by the associated clubs, members of the public are free to use the park for informal recreation.

Boundary Park has become an outdoor hub for the community with residents using the park as a place to meet as well as to take advantage of the park for physical exercise.

OBJECTIVES AND ACTIVITIES

The objects of Boundary Park Sports Association (BPSA) are:

- to promote, sustain and increase, for the benefit of the public, the physical education of young people to advance,

- to promote, sustain and increase, for the benefit of the public, amateur sport for all ages through any sports or games which promote health by involving physical or mental skill or exertion

BPSA aims, though the management of Boundary Park, to support the provision of a variety of facilities for sport, leisure, and recreation to enable local people to enjoy sporting activities and to be able to compete if they wish.

BPSA wholly owns Boundary Park (GWP) Limited, a trading subsidiary which holds the lease for the Bar & Social Area part of the pavilion. The directors of this trading company are appointed by the Trustees, but the company is run independently to BPSA. Any distributable profits made by the trading subsidiary are gifted to BPSA and used to improve the sporting facilities provided.

During the year the sports provided by the associated clubs are rugby, football, cricket, cycling, running, tennis and netball.

ACHIEVEMENTS AND PERFORMANCE

During 2025/26, Boundary Park Sports Association continued to deliver against its charitable objectives and financial plans, while maintaining its important role within Great Western Park, Didcot and the surrounding communities.

The Association's purpose has always extended beyond sport. The park and pavilion provide a valuable setting for community and charitable events, supporting the aim of bringing local residents together and providing a focal point for community life.

The trustees consider that the Association has successfully delivered against this broader purpose during the year and are satisfied with its performance in relation to both participation and financial outcomes.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.
Charity Law 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). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

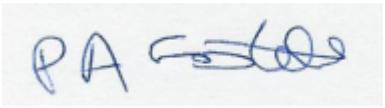
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

The nominated independent examiner will be considered by trustees for re-appointment for the ensuing year.

Signed on behalf of the trustees



Date 15th October 2026

BOUNDARY PARK SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOUNDARY PARK SPORTS ASSOCIATION

FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the Charity for the year ended 31 March 2026, which are set out in pages 7-15

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(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b)
  of the 2011 Act); and
- State whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

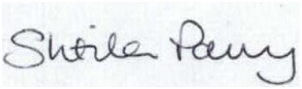
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as 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 expressed 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 EXAMINER'S STATEMENT

I have completed my examination. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.



…… Date ……6 November 2026……..

Sheila Parry FCCA
SPX Oxford Ltd
19 Paradise Street
Oxford OX1 1LD

BOUNDARY PARK SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Income from:							
Donations	3	27,593	-	27,593	57,408	-	57,408
Charitable activities	4	178,290	101,469	279,759	167,108	83,925	251,033
Total income		205,883	101,469	307,352	224,516	83,925	308,441
Expenditure on:							
Charitable activities	5	303,813	11,918	315,731	290,692	16,000	306,692
Total expenditure		303,813	11,918	315,731	290,692	16,000	306,692
Net income / -expenditure		- 97,930	89,551	- 8,379	- 66,176	67,925	1,749
Transfers between funds		87,098	- 87,098	-	47,925	- 47,925	-
Net movement in funds		- 10,832	2,453	- 8,379	- 18,251	20,000	1,749
Reconciliation of funds:							
Total funds brought forwards		239,258	20,000	259,258	257,509	-	257,509
Total funds carried forward		228,426	22,453	250,879	239,258	20,000	259,258

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.
The notes on pages 9 to 16 form part of these financial statements.

BOUNDARY PARK SPORTS ASSOCIATION

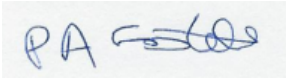
BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Investments	8		1		1
Tangible Assets	9		168,375		100,643
CURRENT ASSETS					
Debtors	10	101,330		96,351	
Cash at bank		41,603		88,398	
		142,933		184,749	
CREDITORS: Amounts falling due within one year	11	60,430		26,135	
NET CURRENT ASSETS			82,503		158,614
NET ASSETS			250,879		259,258
FUNDS					
INCOME FUNDS					
Unrestricted Income funds	12		228,426		239,258
Restricted Income funds	13		22,453		20,000
TOTAL INCOME FUNDS			250,879		259,258

For the year ended 31 March 2026 the charity was entitled to exemption from audit under section 145 of the Charities Act 2011.
Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 145; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on 15th October 2026 and are signed on their behalf by:



Paul Costello
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

1. ORGANISATION STATUS
Boundary Park Sports Association is a Charitable Incorporated Organisation.

2. ACCOUNTING POLICIES

Basis of accounting
The charity constitutes a public benefit entity as defined by FRS102.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Income
All income is included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Fixed assets
Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Indoor equipment and CCTV – 25% straight line
Computer and AV equipment – 25% straight line
Plant and machinery – 25% straight line
Leasehold improvements – 25% straight line

Expenditure
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Taxation
The Charity is exempt from corporation tax on its charitable activities.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds 2026	Unrestricted	Restricted	Total Funds 2025
	£	£	£	£	£	£
From BPSA GWP Ltd	26,593	-	26,593	57,408	-	57,408
Donations	1,000	-	1,000			
	27,593	-	27,593	57,408	-	57,408

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2026	Unrestricted	Restricted	Total Funds 2025
	£	£	£	£	£	£
Grants	70,000	101,469	171,469	51,000	83,925	134,925
Club Levies	56,554	-	56,554	49,382	-	49,382
Other income	250	-	250	15,223	-	15,223
Pitch hire income	9,486	-	9,486	11,295	-	11,295
Tennis Court Income	13,985	-	13,985	13,406	-	13,406
Turnover rent from GWP	28,015	-	28,015	26,802	-	26,802
	178,290	101,469	279,759	167,108	83,925	251,033

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026 (continued)

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2026	Unrestricted	Restricted	Total Funds 2025
	£	£	£	£	£	£
Bank charges	616	-	616	617	-	617
Cleaning costs	2,498	-	2,498	2,124	-	2,124
Depreciation	84,007	-	84,007	59,741	-	59,741
Donations to local sports clubs	2,824	-	2,824	2,867	-	2,867
Employer's National Insurance	4,838	-	4,838	-	-	-
Governance costs (note 6)	2,122	-	2,122	2,111	-	2,111
Grounds equipment	11,847	6,120	17,967	31,308	-	31,308
Grounds maintenance contracts	35,588	5,432	41,020	22,615	15,000	37,615
Insurance	5,236	-	5,236	4,729	-	4,729
Legal Costs	-	366	366	-	-	-
Light, Power, Heating	20,242	-	20,242	23,324	-	23,324
Machinery running costs	1,310	-	1,310	1,526	-	1,526
Other running costs	18,639	-	18,639	15,028	1,000	16,028
Outdoor equipment and furniture	-	-	-	1,415	-	1,415
Pension costs	1,339	-	1,339	1,300	-	1,300
Rates and utilities	5,959	-	5,959	4,655	-	4,655
Repairs and maintenance	14,513	-	14,513	27,256	-	27,256
Salaries	92,006	-	92,006	87,889	-	87,889
Security costs	57	-	57	67	-	67
Tennis Courts / MUGA expense	-	-	-	1,870	-	1,870
Website	172	-	172	250	-	250
	303,813	11,918	315,731	290,692	16,000	306,692

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026 (continued)

6. GOVERNANCE COSTS

	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
			2026			2025
	£	£	£	£	£	£
Accountancy costs	1,722	-	1,722	1,711	-	1,646
Independent Examination fee	400	-	400	400	-	393
	2,122	-	2,122	2,111	-	2,039

7. STAFF COSTS

	2026	2025
	£	£
Wages	92,006	87,889
Social security costs	4,838	-
Pension contributions	1,339	1,300
	98,183	89,189

The average number of employees during the year was 4 (2025: 4)
No employee received benefits exceeding £60,000 (2025: Nil)

8. INVESTMENTS

Boundary Park Sports Association owns a £1 share in its trading subsidiary Boundary Park GWP Ltd.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026 (continued)

9. TANGIBLE FIXED ASSETS

	Computer and AV equipment	Equipment, Marquees, and CCTV	Plant and machinery	Leasehold improvements	Total
	£	£	£	£	£
COST					
At 1st April 2025	5,595	56,765	89,688	298,831	450,879
Additions		49,024	43,248	59,467	151,739
At 31 March 2026	5,595	105,789	132,936	358,298	602,618
DEPRECIATION					
At 1st April 2025	5,595	52,692	76,018	215,931	350,236
Charge for the year		14,292	16,317	53,398	84,007
At 31 March 2026	5,595	66,984	92,335	269,329	434,243
NET BOOK VALUE					-
At 31 March 2026	-	38,805	40,601	88,969	168,375
At 31 March 2025	-	4,073	13,670	82,900	100,643

10. DEBTORS

	2026	2025
	£	£
Amounts due from GWP Ltd	54,608	84,278
Other debtors and accrued income	25,939	1,382
Prepayments	6,384	5,919
VAT receivable	14,399	4,772
	101,330	96,351

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026 (continued)

11. CREDITORS

	2026	2025
	£	£
Trade creditors	48,435	20,641
Payments to pension provider	201	195
Taxation and social security	3,390	2,426
Accruals	8,404	2,873
	60,430	26,135

12. UNRESTRICTED INCOME FUNDS

	Balance at 31 Mar 2025	Income	Expenditure	Transfers relating to capital expenditure	Transfers to / from designated funds	Balance at 31 Mar 2026
	£	£	£	£		£
General funds	69,754	183,561	- 216,570	- 5,367	- 50,924	- 19,546
Designated funds:						
Depreciation fund	100,643		- 84,007	112,107	39,632	168,375
Pitch fund	21,000	-	-	-	-	21,000
Pavilion decoration and repair fund	9,205	-	-	-	-	9,205
Tennis Courts and MUGA maintenance	38,656	22,322	- 3,236	- 8,350		49,392
	239,258	205,883	- 303,813	98,390	- 11,292	228,426

*The depreciation fund was created in as a designated fund for future depreciation of capitalised spend. An additional £98,390 (2025: £50,103) was transferred into this fund for this year's capital expenditure from restricted funds. The expenditure from this fund represents the depreciation charged this year, the final transfer is to ensure that final balance of the fund represents is the same as the future depreciation of assets (see note 9).

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026 (continued)

13. RESTRICTED INCOME FUNDS

	Balance at 31 Mar 2025	Income	Expenditure	Transfers relating to capital expenditure	Transfers to / from designated or general funds	Balance as at 31 March 2026
	£	£	£	£		£
Football Foundation		25,000	-	- 25,495	495	-
Vale of White Horse District Council: Football pitch project	-	26,625	-	- 26,000	- 625	-
South Oxfordshire District Council: Rugby pitch grant	-	-	- 7,932	-	7,932	-
Vale of White Horse District Council & South Oxfordshire District Council: Cricket pitch grant	20,000	-	- 366	- 20,000	366	-
Boundary Park Art Trail	-	44,388	-	- 21,935	-	22,453
South Oxfordshire District Council: Sight Screens project	-	5,456	- 3,620	- 4,960	3,124	-
Total funds	20,000	101,469	- 11,918	- 98,390	11,292	22,453

14. ANALYSIS OF FUNDS BY ASSET TYPE

	Unrestricted	Restricted	Total Funds 2026	Unrestricted	Restricted	Total Funds 2025
	£	£	£	£	£	£
Fixed assets	168,375	-	168,375	68,043	-	68,043
Net current assets/liabilities	60,051	22,453	82,504	189,466	-	189,466
	228,426	22,453	250,879	257,509	-	257,509

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026 (continued)

15. TRUSTEE REMUNERATION, KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS

No member of the board of trustees received any remuneration or were reimbursed for any expenses during the reporting period.

The key management personnel are the voluntary trustees so there was no expenditure on key management personnel during the reporting period.

The following related party transactions occurred during the reporting period:

Related party	Nature of relationship	Nature of transaction	Amount
			£
Boundary Park (GWP) Ltd	Trading subsidiary	Payment to GWP for salary recharges	- 29,075
Boundary Park (GWP) Ltd	Trading subsidiary	Payment to GWP for joint costs paid by GWP Ltd	- 4,962
Boundary Park (GWP) Ltd	Trading subsidiary	Payment to GWP for Room Hire for sports clubs (INV-119 in GWP)	- 6,000
Boundary Park (GWP) Ltd	Trading subsidiary	Amount due from GWP for pitch hire	436
Boundary Park (GWP) Ltd	Trading subsidiary	Amount due from GWP for rent	28,802
Boundary Park (GWP) Ltd	Trading subsidiary	Donation from GWP Ltd to parent charity	26,593