

COMMUNITY ACTION SPORT

England & Wales · Charity number 1018900

Details

Status Registered

Legal form Charitable company

Company number [02799644](#)

Registered 1993-03-18

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

Contact

Address 209 Haselbury Road
London
N9 9TT

Phone 02088018233

Email casport@btconnect.com

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE LONDON BOROUGH OF HARINGEY (HEREINAFTER CALLED THE AREA OF BENEFIT) PARTICULARLY THOSE WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: We provide or assist in the provision of facilities for recreation and other leisure time activities for the inhabitants of the London Borough of Haringey particularly those who have a need of such facilities by reason of their youth, age, social or economic circumstances.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** LONDON BOROUGH OF HARINGEY
- Haringey

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £275,937 | £239,658 | - | - |
| 2024-03-31 | £264,161 | £211,564 | - | - |
| 2023-03-31 | £225,687 | £230,483 | - | - |
| 2022-03-31 | £173,550 | £194,586 | - | - |
| 2021-03-31 | £158,114 | £164,083 | - | - |

Trustees

| Name | Role | Appointed |
|------------------|------|-----------|
| DEREK JOHN LEWIS | | |

COMMUNITY ACTION SPORT

England & Wales - Charity number 1018900

Accounts

Company registration number: 02799644
Charity registration number: 1018900

**COMMUNITY ACTION SPORT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Community Action Sport Contents

| | Page |
|--|-------------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2—4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities (including Income and Expenditure Account) | 6 |
| Comparative Statement of Financial Activities (including Income and Expenditure Account) | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9—13 |
| The following pages do not form part of the statutory accounts: | |
| Detailed Statement of Financial Activities (including Income and Expenditure Account) | 14—15 |

**Community Action Sport
Reference and Administrative Details
For The Year Ended 31 March 2025**

| | |
|-----------------------------|--|
| Trustees | Mr Derek Lewis Ms Rosmary Perkins (resigned 18/08/2025) |
| Company Secretary | Mr Malcolm Springthorpe |
| Charity Number | 1018900 |
| Company Number | 02799644 |
| Registered Office | 'The Cottage' 703 High Road Tottenham London N17 8AD |
| Independent Examiner | Mehran Imanzadeh FMAAT Proact Accounting Limited Imagestor House 31 Bridge Road Palace Gates London N22 7SN |
| Solicitors | John Bays & Co 240A High Road Wood Green London N22 4HH |

Community Action Sport
Company No. 02799644
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

Achievements and Performance

Main Achievements

The ground is based in one of the most deprived wards in the country with low wage earners, social unrest and the economically deprived. During the past three years a new housing estate was being built (approx. 800 units) just outside the northern end of the ground and by spring 2025 it was near completion. This will have an impact on the ground with its need becoming even more important. There are no similar facilities in the area so the ground will serve the additional population. The area has now become heavily populated with expected high demand to use the ground. During the past year we have introduced a programme to hopefully accommodate this with an emphasis on sports provision for young people.

Equal opportunity to participate in sport for young people is ultimately of great importance for the local area. This can have a major influence on the life style of young people. We were able to continue our policy of providing facilities and activities at an affordable rate. This is achieved by keeping our charges to participate in our activities at a low and affordable level but at same time provide high quality facilities. We also continue to offer school children free use of the ball courts programme (1pm to 4pm weekdays) s. This has been a major success with record number of children in attendance. Our main concern for the future will be how we will be able to manage such a large number of children/youth. The majority of young people that attend are aged between 12 years and 17 years of age. We also continued to run our forever successful Roller Skating sessions at Tottenham Community Sports Centre. We also organised on a daily basis football coaching programmes and manage use of the eight ball courts at the sports ground for school children use during weekdays up to 6pm and at weekends.

The introduction of making the ground a children only zone continued throughout the year with the scheme being further developed. All the facilities at the ground were only available for young people at weekends (daytime) and after school up to 6pm, Monday to Friday. This included exclusive use of the grass football pitches over the year. The Sports Zone was further enhanced with the rapid increase of local Primary schools using the ground for their sports days. We were delighted to stage the sports days at the ground because it introduced the ground and its facilities to thousands of local school children. The schools have welcomed the opportunity to use the ground and have commented the importance of having a quality grass area which is clear of rubbish, dogs mess and most of all safe.

The grass pitches at the Frederick Knight sports Ground are regarded as some of the best in North London. To achieve this level of quality is only possible by Community Action Sport subsidising the maintenance costs of the grass area and use of the Pavilion. This subsidy is essential to provide the very best of facilities for the local community which is essential if we are to contribute to offsetting the deprivation of the area. We continued to provide this subsidy throughout the year. The cost of maintaining the grass area at the ground has continued to increase and the viability of running these is becoming a challenge. This does reflect why most sports grounds and sports pitches in London have deteriorated because of organisations and councils not being able to provide sufficient funds to maintain such facilities.

We continue to believe it is a price worth paying if we are able to continue to cope despite the ever increasing costs. It may be inevitable that in years to come that natural grass pitches will have to be replaced by artificial grass pitches and we must be prepared for such a decision. This may be the only viable financial option to provide such facilities if we are to keep up with the demand of the ever growing local population, especially with the rapid growth of new housing near the ground. This would involve a costly outlay of finance by Community Action Sport. Our policy at present is to provide the very best natural grass pitches at the Frederick Knight Sports Ground. The consequence of protecting the use of the grass pitches by only young people does come at a cost due to the decrease in our pitch hire fees which are at least 50% lower than for Adult use.

We have continued our car parking programme on Tottenham Hotspur home match and event days. This has become an important income source to subsidise our activities. With the ever increasing demand for the use of our car parking facilities we have to restructure our management to cope with the demand including an increase of car parking staff.

...CONTINUED

Community Action Sport Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

Community Action Sport staff have continued to work efficiently with most of the work being at the Frederick Knight Sports Ground. This work covered all aspects including maintenance of the facilities, management of the ball courts pavilion and providing a programme of activities for young people.

The probation service continued to provide a team of workers every Tuesday from 9am until 4pm. The team play a very important role in maintaining the ground and contribute the time and energy of up to ten workers.

The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. Community Action Sport continued to keep all its staff employed

Community Action Sport continued to run on a financial viable basis. We continued to develop its facilities and activities and are now back to our pre covid19 level. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site and this has continued throughout the year. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future .. The setting up of the Frederick Knight sports Ground as a zone for young people is a significant development for the area which has no outdoor sports facilities. . However, Community Action Sport will need the finance and resources to develop this further.

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five a side courts and 4 seven a side courts. There is also an artificial cricket wicket.

Financial Review

Financial Position

The Statement of Financial Activities shows Income of £ 257,686 in the year and our resources stand at £684,343 in total. Expenditure for the year £ 239,658 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2024-25 has been one of continuing recovery from the consequences of Covid19, the easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has assisted the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities.

The rate of inflation has decreased but the big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. The overall costs of running Community Action have increased and the new legislation enacted by the government will affect the activities undertaken.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Action Sport for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**Community Action Sport
Trustees' Report (continued)
For The Year Ended 31 March 2025**

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

Mr Derek Lewis

Trustee

17/12/2025

**Community Action Sport
Independent Examiner's Report to the Trustees of Community Action Sport
For The Year Ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company'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 The Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mehran Imanzadeh FMAAT
17/12/2025
Proact Accounting Limited
Imagestor House 31 Bridge Road
Palace Gates
London
N22 7SN

Community Action Sport
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|------------------------------------|--------------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 8,982 | - | 8,982 | 8,944 |
| Charitable activities: | | | | | |
| Sports Activities | | 25,487 | - | 25,487 | 41,786 |
| Facilities Provided | | 102,614 | - | 102,614 | 107,300 |
| Investments | 4 | - | 18,251 | 18,251 | 12,107 |
| Other | 5 | 120,603 | - | 120,603 | 104,368 |
| | | <u>257,686</u> | <u>18,251</u> | <u>275,937</u> | <u>274,505</u> |
| EXPENDITURE ON: | | | | | |
| Charitable activities: | 7 | | | | |
| Administration | | (29,476) | - | (29,476) | (32,160) |
| Support costs | | (17,120) | - | (17,120) | (17,635) |
| Provision of Sports Facilities | | (183,062) | (10,000) | (193,062) | (161,770) |
| | | <u>(229,659)</u> | <u>(9,999)</u> | <u>(239,658)</u> | <u>(211,565)</u> |
| NET INCOME | | 28,027 | 8,252 | 36,279 | 62,940 |
| NET MOVEMENT IN FUNDS | | <u>28,027</u> | <u>8,252</u> | <u>36,279</u> | <u>62,940</u> |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 249,398 | 398,666 | 648,064 | 585,124 |
| TOTAL FUNDS CARRIED FORWARD | 16 | <u><u>277,425</u></u> | <u><u>406,918</u></u> | <u><u>684,343</u></u> | <u><u>648,064</u></u> |

The notes on pages 9 to 13 form part of these financial statements.

Community Action Sport
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2024 Total funds |
|------------------------------------|--------------|-------------------------------|-----------------------------|---------------------------------|
| | Notes | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 3 | 8,944 | - | 8,944 |
| Charitable activities: | | | | |
| Sports Activities | | 41,786 | - | 41,786 |
| Facilities Provided | | 107,300 | - | 107,300 |
| Investments | 4 | - | 12,107 | 12,107 |
| Other | 5 | 104,368 | - | 104,368 |
| | | <u>262,398</u> | <u>12,107</u> | <u>274,505</u> |
| EXPENDITURE ON: | | | | |
| Charitable activities: | 7 | | | |
| Administration | | (32,160) | - | (32,160) |
| Support costs | | (17,635) | - | (17,635) |
| Provision of Sports Facilities | | (151,770) | (10,000) | (161,770) |
| | | <u>(201,565)</u> | <u>(10,000)</u> | <u>(211,565)</u> |
| NET INCOME | | 60,833 | 2,107 | 62,940 |
| NET MOVEMENT IN FUNDS | | <u>60,833</u> | <u>2,107</u> | <u>62,940</u> |
| RECONCILIATION OF FUNDS: | | | | |
| Total funds brought forward | | 188,565 | 396,559 | 585,124 |
| TOTAL FUNDS CARRIED FORWARD | 16 | <u><u>249,398</u></u> | <u><u>398,666</u></u> | <u><u>648,064</u></u> |

The notes on pages 9 to 13 form part of these financial statements.

**Community Action Sport
Balance Sheet
As At 31 March 2025**

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|---|--------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 12 | - | 210,000 | 210,000 | 220,000 |
| | | - | 210,000 | 210,000 | 220,000 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 12,496 | - | 12,496 | 12,274 |
| Cash at bank and in hand | | 275,688 | 196,918 | 472,606 | 425,198 |
| | | 288,184 | 196,918 | 485,102 | 437,472 |
| Creditors: Amounts Falling Due Within One Year | 14 | (10,759) | - | (10,759) | (9,408) |
| NET CURRENT ASSETS (LIABILITIES) | | 277,425 | 196,918 | 474,343 | 428,064 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 277,425 | 406,918 | 684,343 | 648,064 |
| NET ASSETS | | 277,425 | 406,918 | 684,343 | 648,064 |
| FUNDS OF THE CHARITY | | | | | |
| Restricted Funds | | | | 406,918 | 398,666 |
| Unrestricted Funds | | | | 277,425 | 249,398 |
| TOTAL FUNDS | 16 | | | 684,343 | 648,064 |

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Derek Lewis

Trustee
17/12/2025

The notes on pages 9 to 13 form part of these financial statements.

**Community Action Sport
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Community Action Sport is a company limited by guarantee, incorporated in England & Wales, registered number 02799644 and registered charity number 1018900. The registered office is 'The Cottage', 703 High Road, Tottenham, London, N17 8AD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

| | | |
|---|-----------------|---------------------------|
| The total income in the year was | £275,937 | (£274,505 in 2024) |
| Charitable activities | £128,101 | (£149,086 in 2024) |
| Rent received | £120,603 | (£104,368 in 2024) |
| Investments | £18,251 | (£12,107 in 2024) |
| Grants from Harringey Council | £ 8,982 | (£8,944 in 2024) |

2.3. Resources Expended

| | | |
|--|-----------------|----------------------------|
| The total expenditure in the year was | £239,658 | (£211,565 in 2024) |
| Provision of sports facilities | £193,062 | (£161,770 in 2024) |
| Support costs | £17,120 | (£17,635 in 2024) |
| Administration | £ 29,476 | (£ 32,160 in 2024) |

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|----------------------|
| Freehold | 2% on straight line |
| Plant & Machinery | 20% on straight line |
| Motor Vehicles | 20% on straight line |
| Fixtures & Fittings | 20% on straight line |

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

| | 2025 | 2024 |
|--------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Grants | 8,982 | 8,944 |

**Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

4. Investment Income

| | 2025 | 2024 |
|----------------------------|-------------------------|-------------------------|
| | Restricted funds | Restricted funds |
| | £ | £ |
| Bank interest receivable | 2,496 | 1,763 |
| Dividends from investments | 15,755 | 10,344 |
| | 18,251 | 12,107 |
| | 18,251 | 12,107 |

5. Other Income

| | 2025 | 2024 |
|---------------------------------------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Rental and other income from property | 120,603 | 104,368 |
| | 120,603 | 104,368 |
| | 120,603 | 104,368 |

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Depreciation of tangible fixed assets - owned | 10,000 | 10,000 |
| | 10,000 | 10,000 |
| | 10,000 | 10,000 |

7. Analysis of Expenditure

| | Activities undertaken directly | Support costs (see note 8) | 2025 |
|--------------------------------|---------------------------------------|-----------------------------------|--------------|
| | £ | £ | Total |
| | £ | £ | £ |
| Provision of Sports Facilities | 193,062 | - | 193,062 |
| Support costs | - | 17,120 | 17,120 |
| Administration | - | 29,476 | 29,476 |
| | 193,062 | 46,596 | 239,658 |
| | 193,062 | 46,596 | 239,658 |

| | Activities undertaken directly | Support costs (see note 8) | 2024 |
|--------------------------------|---------------------------------------|-----------------------------------|--------------|
| | £ | £ | Total |
| | £ | £ | £ |
| Provision of Sports Facilities | 161,770 | - | 161,770 |
| Support costs | - | 17,635 | 17,635 |
| Administration | - | 32,160 | 32,160 |
| | 161,770 | 49,795 | 211,565 |
| | 161,770 | 49,795 | 211,565 |

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Support Costs

| | 2025 | | |
|------------------------|----------------------|-----------------------|--------------|
| | Support costs | Administration | Total |
| | £ | £ | £ |
| Employee costs | - | 26,176 | 26,176 |
| Premises expenses | 3,643 | - | 3,643 |
| General administration | 13,477 | 3,300 | 16,777 |
| | 17,120 | 29,476 | 46,596 |
| | 17,120 | 29,476 | 46,596 |

| | 2024 | | |
|------------------------|----------------------|-----------------------|--------------|
| | Support costs | Administration | Total |
| | £ | £ | £ |
| Employee costs | - | 28,980 | 28,980 |
| General administration | 17,635 | 3,180 | 20,815 |
| | 17,635 | 32,160 | 49,795 |
| | 17,635 | 32,160 | 49,795 |

9. Independent Examiner's Remuneration

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Independent examination of the financial statements | 3,300 | 3,196 |
| | 3,300 | 3,196 |

10. Staff Costs

Staff costs were as follows:

| | 2025 | 2024 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 38,508 | 47,719 |
| Social security costs | 2,194 | 2,434 |
| Other pension costs | 26,176 | 19,596 |
| | 66,878 | 69,749 |
| | 66,878 | 69,749 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 15 (2024: 15)

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Tangible Assets

| | Land & Property Freehold £ |
|----------------------------|---|
| Cost | |
| As at 1 April 2024 | 500,000 |
| As at 31 March 2025 | <u>500,000</u> |
| Depreciation | |
| As at 1 April 2024 | 280,000 |
| Provided during the period | 10,000 |
| As at 31 March 2025 | <u>290,000</u> |
| Net Book Value | |
| As at 31 March 2025 | <u>210,000</u> |
| As at 1 April 2024 | <u>220,000</u> |

13. Debtors

| | 2025 £ | 2024 £ |
|----------------------------|-------------------|-------------------|
| Due within one year | | |
| Trade debtors | 11,886 | 11,681 |
| Other debtors | 610 | 593 |
| | <u>12,496</u> | <u>12,274</u> |

14. Creditors: Amounts Falling Due Within One Year

| | 2025 £ | 2024 £ |
|------------------------------|-------------------|-------------------|
| Other creditors | 1,997 | 1,840 |
| Taxation and social security | 3,912 | 2,988 |
| Accruals and deferred income | 4,850 | 4,580 |
| | <u>10,759</u> | <u>9,408</u> |

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £26,176 (2024: £19,596).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Movement in Funds

| | As at 1 April 2024 | Income | Expenditure | As at 31 March 2025 |
|---------------------------|-------------------------------|----------------|--------------------|--------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 249,398 | 257,686 | (229,659) | 277,425 |
| Restricted funds | | | | |
| Restricted Funds | 398,666 | 18,251 | (9,999) | 406,918 |
| Total funds | 648,064 | 275,937 | (239,658) | 684,343 |
| | | | | |
| | As at 1 April 2023 | Income | Expenditure | As at 31 March 2024 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 188,565 | 262,398 | (201,565) | 249,398 |
| Restricted funds | | | | |
| Restricted Funds | 396,559 | 12,107 | (10,000) | 398,666 |
| Total funds | 585,124 | 274,505 | (211,565) | 648,064 |

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Community Action Sport
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | 2025 | 2024 |
|--|--------------------|--------------------|
| | Total funds | Total funds |
| | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | |
| Donations and legacies | | |
| Grants-Haringey Council | 8,982 | 8,944 |
| | <u>8,982</u> | <u>8,944</u> |
| Charitable Activities: | | |
| Sports Activities | | |
| Sports Activities | 25,487 | 41,786 |
| | <u>25,487</u> | <u>41,786</u> |
| Facilities Provided | | |
| Sports Facilities | 102,614 | 107,300 |
| | <u>102,614</u> | <u>107,300</u> |
| Investments | | |
| HSBC dividend | 15,755 | 10,344 |
| Bank interest receivable | 2,496 | 1,763 |
| | <u>18,251</u> | <u>12,107</u> |
| Other | | |
| Rent received | 120,603 | 104,368 |
| | <u>120,603</u> | <u>104,368</u> |
| | <u>275,937</u> | <u>274,505</u> |
| EXPENDITURE ON: | | |
| Charitable Activities: | | |
| Provision of Sports Facilities | | |
| Salaries | (38,508) | (38,335) |
| Employers NI | (2,194) | (2,434) |
| Coaches Fees and Costs | (47,902) | (33,750) |
| Vehicle running costs | (154) | (371) |
| Sports ground | (94,304) | (73,112) |
| Insurance | - | (3,768) |
| Depreciation of freehold land and property | (10,000) | (10,000) |
| | <u>(193,062)</u> | <u>(161,770)</u> |
| Support costs | | |
| Premises insurance | (3,643) | - |
| Hire and leasing of other assets | - | (2,600) |
| Repairs, renewals and maintenance | (3,424) | (3,000) |
| Stationery and postage | (132) | (2,816) |
| Activities after school costs | (3,687) | (2,768) |
| Telecommunications | (2,290) | (2,504) |
| Independent examiner's fees | - | (16) |
| Bank charges | - | (1,685) |
| General expenses | (3,944) | (2,246) |
| | <u>(17,120)</u> | <u>(17,635)</u> |

...CONTINUED

Community Action Sport
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

Administration

| | | |
|-----------------------------|-----------------|-----------------|
| Employment costs | - | (9,384) |
| Pension costs | (26,176) | (19,596) |
| Independent examiner's fees | (3,300) | (3,180) |
| | <u>(29,476)</u> | <u>(32,160)</u> |
| | (239,658) | (211,565) |
| NET INCOME | <u>36,279</u> | <u>62,940</u> |

Company registration number: 02799644
Charity registration number: 1018900

**COMMUNITY ACTION SPORT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Community Action Sport Contents

| | Page |
|--|-------------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2—4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities (including Income and Expenditure Account) | 6 |
| Comparative Statement of Financial Activities (including Income and Expenditure Account) | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9—13 |
| The following pages do not form part of the statutory accounts: | |
| Detailed Statement of Financial Activities (including Income and Expenditure Account) | 14—15 |

**Community Action Sport
Reference and Administrative Details
For The Year Ended 31 March 2025**

| | |
|-----------------------------|--|
| Trustees | Mr Derek Lewis Ms Rosmary Perkins (resigned 18/08/2025) |
| Company Secretary | Mr Malcolm Springthorpe |
| Charity Number | 1018900 |
| Company Number | 02799644 |
| Registered Office | 'The Cottage' 703 High Road Tottenham London N17 8AD |
| Independent Examiner | Mehran Imanzadeh FMAAT Proact Accounting Limited Imagestor House 31 Bridge Road Palace Gates London N22 7SN |
| Solicitors | John Bays & Co 240A High Road Wood Green London N22 4HH |

Community Action Sport
Company No. 02799644
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

Achievements and Performance

Main Achievements

The ground is based in one of the most deprived wards in the country with low wage earners, social unrest and the economically deprived. During the past three years a new housing estate was being built (approx. 800 units) just outside the northern end of the ground and by spring 2025 it was near completion. This will have an impact on the ground with its need becoming even more important. There are no similar facilities in the area so the ground will serve the additional population. The area has now become heavily populated with expected high demand to use the ground. During the past year we have introduced a programme to hopefully accommodate this with an emphasis on sports provision for young people.

Equal opportunity to participate in sport for young people is ultimately of great importance for the local area. This can have a major influence on the life style of young people. We were able to continue our policy of providing facilities and activities at an affordable rate. This is achieved by keeping our charges to participate in our activities at a low and affordable level but at same time provide high quality facilities. We also continue to offer school children free use of the ball courts programme (1pm to 4pm weekdays) s. This has been a major success with record number of children in attendance. Our main concern for the future will be how we will be able to manage such a large number of children/youth. The majority of young people that attend are aged between 12 years and 17 years of age. We also continued to run our forever successful Roller Skating sessions at Tottenham Community Sports Centre. We also organised on a daily basis football coaching programmes and manage use of the eight ball courts at the sports ground for school children use during weekdays up to 6pm and at weekends.

The introduction of making the ground a children only zone continued throughout the year with the scheme being further developed. All the facilities at the ground were only available for young people at weekends (daytime) and after school up to 6pm, Monday to Friday. This included exclusive use of the grass football pitches over the year. The Sports Zone was further enhanced with the rapid increase of local Primary schools using the ground for their sports days. We were delighted to stage the sports days at the ground because it introduced the ground and its facilities to thousands of local school children. The schools have welcomed the opportunity to use the ground and have commented the importance of having a quality grass area which is clear of rubbish, dogs mess and most of all safe.

The grass pitches at the Frederick Knight sports Ground are regarded as some of the best in North London. To achieve this level of quality is only possible by Community Action Sport subsidising the maintenance costs of the grass area and use of the Pavilion. This subsidy is essential to provide the very best of facilities for the local community which is essential if we are to contribute to offsetting the deprivation of the area. We continued to provide this subsidy throughout the year. The cost of maintaining the grass area at the ground has continued to increase and the viability of running these is becoming a challenge. This does reflect why most sports grounds and sports pitches in London have deteriorated because of organisations and councils not being able to provide sufficient funds to maintain such facilities.

We continue to believe it is a price worth paying if we are able to continue to cope despite the ever increasing costs. It may be inevitable that in years to come that natural grass pitches will have to be replaced by artificial grass pitches and we must be prepared for such a decision. This may be the only viable financial option to provide such facilities if we are to keep up with the demand of the ever growing local population, especially with the rapid growth of new housing near the ground. This would involve a costly outlay of finance by Community Action Sport. Our policy at present is to provide the very best natural grass pitches at the Frederick Knight Sports Ground. The consequence of protecting the use of the grass pitches by only young people does come at a cost due to the decrease in our pitch hire fees which are at least 50% lower than for Adult use.

We have continued our car parking programme on Tottenham Hotspur home match and event days. This has become an important income source to subsidise our activities. With the ever increasing demand for the use of our car parking facilities we have to restructure our management to cope with the demand including an increase of car parking staff.

...CONTINUED

Community Action Sport Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

Community Action Sport staff have continued to work efficiently with most of the work being at the Frederick Knight Sports Ground. This work covered all aspects including maintenance of the facilities, management of the ball courts pavilion and providing a programme of activities for young people.

The probation service continued to provide a team of workers every Tuesday from 9am until 4pm. The team play a very important role in maintaining the ground and contribute the time and energy of up to ten workers.

The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. Community Action Sport continued to keep all its staff employed

Community Action Sport continued to run on a financial viable basis. We continued to develop its facilities and activities and are now back to our pre covid19 level. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site and this has continued throughout the year. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future .. The setting up of the Frederick Knight sports Ground as a zone for young people is a significant development for the area which has no outdoor sports facilities. . However, Community Action Sport will need the finance and resources to develop this further.

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five a side courts and 4 seven a side courts. There is also an artificial cricket wicket.

Financial Review

Financial Position

The Statement of Financial Activities shows Income of £ 257,686 in the year and our resources stand at £684,343 in total. Expenditure for the year £ 239,658 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2024-25 has been one of continuing recovery from the consequences of Covid19, the easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has assisted the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities.

The rate of inflation has decreased but the big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. The overall costs of running Community Action have increased and the new legislation enacted by the government will affect the activities undertaken.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Action Sport for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**Community Action Sport
Trustees' Report (continued)
For The Year Ended 31 March 2025**

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

Malcolm Springthorpe
Director
17/12/2025

**Community Action Sport
Independent Examiner's Report to the Trustees of Community Action Sport
For The Year Ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company'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 The Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mehran Imanzadeh

Mehran Imanzadeh FMAAT
17/12/2025
Proact Accounting Limited
Imagestor House 31 Bridge Road
Palace Gates
London
N22 7SN

Community Action Sport
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|------------------------------------|--------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 8,982 | - | 8,982 | 8,944 |
| Charitable activities: | | | | | |
| Sports Activities | | 25,487 | - | 25,487 | 41,786 |
| Facilities Provided | | 102,614 | - | 102,614 | 107,300 |
| Investments | 4 | - | 18,251 | 18,251 | 12,107 |
| Other | 5 | 120,603 | - | 120,603 | 104,368 |
| | | <u>257,686</u> | <u>18,251</u> | <u>275,937</u> | <u>274,505</u> |
| EXPENDITURE ON: | | | | | |
| Charitable activities: | 7 | | | | |
| Administration | | (29,476) | - | (29,476) | (32,160) |
| Support costs | | (17,120) | - | (17,120) | (17,635) |
| Provision of Sports Facilities | | (183,062) | (10,000) | (193,062) | (161,770) |
| | | <u>(229,659)</u> | <u>(9,999)</u> | <u>(239,658)</u> | <u>(211,565)</u> |
| NET INCOME | | 28,027 | 8,252 | 36,279 | 62,940 |
| NET MOVEMENT IN FUNDS | | <u>28,027</u> | <u>8,252</u> | <u>36,279</u> | <u>62,940</u> |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 249,398 | 398,666 | 648,064 | 585,124 |
| TOTAL FUNDS CARRIED FORWARD | 16 | <u><u>277,425</u></u> | <u><u>406,918</u></u> | <u><u>684,343</u></u> | <u><u>648,064</u></u> |

The notes on pages 9 to 13 form part of these financial statements.

Community Action Sport
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2024 Total funds |
|------------------------------------|--------------|-------------------------------|-----------------------------|---------------------------------|
| | Notes | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 3 | 8,944 | - | 8,944 |
| Charitable activities: | | | | |
| Sports Activities | | 41,786 | - | 41,786 |
| Facilities Provided | | 107,300 | - | 107,300 |
| Investments | 4 | - | 12,107 | 12,107 |
| Other | 5 | 104,368 | - | 104,368 |
| | | <u>262,398</u> | <u>12,107</u> | <u>274,505</u> |
| EXPENDITURE ON: | | | | |
| Charitable activities: | 7 | | | |
| Administration | | (32,160) | - | (32,160) |
| Support costs | | (17,635) | - | (17,635) |
| Provision of Sports Facilities | | (151,770) | (10,000) | (161,770) |
| | | <u>(201,565)</u> | <u>(10,000)</u> | <u>(211,565)</u> |
| NET INCOME | | 60,833 | 2,107 | 62,940 |
| NET MOVEMENT IN FUNDS | | <u>60,833</u> | <u>2,107</u> | <u>62,940</u> |
| RECONCILIATION OF FUNDS: | | | | |
| Total funds brought forward | | 188,565 | 396,559 | 585,124 |
| TOTAL FUNDS CARRIED FORWARD | 16 | <u><u>249,398</u></u> | <u><u>398,666</u></u> | <u><u>648,064</u></u> |

The notes on pages 9 to 13 form part of these financial statements.

**Community Action Sport
Balance Sheet
As At 31 March 2025**

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|---|--------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 12 | - | 210,000 | 210,000 | 220,000 |
| | | - | 210,000 | 210,000 | 220,000 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 12,496 | - | 12,496 | 12,274 |
| Cash at bank and in hand | | 275,688 | 196,918 | 472,606 | 425,198 |
| | | 288,184 | 196,918 | 485,102 | 437,472 |
| Creditors: Amounts Falling Due Within One Year | 14 | (10,759) | - | (10,759) | (9,408) |
| NET CURRENT ASSETS (LIABILITIES) | | 277,425 | 196,918 | 474,343 | 428,064 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 277,425 | 406,918 | 684,343 | 648,064 |
| NET ASSETS | | 277,425 | 406,918 | 684,343 | 648,064 |
| FUNDS OF THE CHARITY | | | | | |
| Restricted Funds | | | | 406,918 | 398,666 |
| Unrestricted Funds | | | | 277,425 | 249,398 |
| TOTAL FUNDS | 16 | | | 684,343 | 648,064 |

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Malcolm Springthorpe

Director
17/12/2025

The notes on pages 9 to 13 form part of these financial statements.

**Community Action Sport
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Community Action Sport is a company limited by guarantee, incorporated in England & Wales, registered number 02799644 and registered charity number 1018900. The registered office is 'The Cottage', 703 High Road, Tottenham, London, N17 8AD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

| | | |
|---|-----------------|---------------------------|
| The total income in the year was | £275,937 | (£274,505 in 2024) |
| Charitable activities | £128,101 | (£149,086 in 2024) |
| Rent received | £120,603 | (£104,368 in 2024) |
| Investments | £18,251 | (£12,107 in 2024) |
| Grants from Harringey Council | £ 8,982 | (£8,944 in 2024) |

2.3. Resources Expended

| | | |
|--|-----------------|----------------------------|
| The total expenditure in the year was | £239,658 | (£211,565 in 2024) |
| Provision of sports facilities | £193,062 | (£161,770 in 2024) |
| Support costs | £17,120 | (£17,635 in 2024) |
| Administration | £ 29,476 | (£ 32,160 in 2024) |

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|----------------------|
| Freehold | 2% on straight line |
| Plant & Machinery | 20% on straight line |
| Motor Vehicles | 20% on straight line |
| Fixtures & Fittings | 20% on straight line |

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

| | 2025 | 2024 |
|--------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Grants | 8,982 | 8,944 |

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Investment Income

| 2025 | 2024 |
|-------------------------|-------------------------|
| Restricted funds | Restricted funds |
| £ | £ |
| 2,496 | 1,763 |
| 15,755 | 10,344 |
| 18,251 | 12,107 |
| | |

5. Other Income

| 2025 | 2024 |
|---------------------------|---------------------------|
| Unrestricted funds | Unrestricted funds |
| £ | £ |
| 120,603 | 104,368 |
| | |
| | |

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

| 2025 | 2024 |
|-------------|-------------|
| £ | £ |
| 10,000 | 10,000 |
| | |
| | |

7. Analysis of Expenditure

| | Activities undertaken directly | Support costs (see note 8) | 2025 Total |
|--------------------------------|---------------------------------------|-----------------------------------|-------------------|
| | £ | £ | £ |
| Provision of Sports Facilities | 193,062 | - | 193,062 |
| Support costs | - | 17,120 | 17,120 |
| Administration | - | 29,476 | 29,476 |
| | 193,062 | 46,596 | 239,658 |
| | | | |

| | Activities undertaken directly | Support costs (see note 8) | 2024 Total |
|--------------------------------|---------------------------------------|-----------------------------------|-------------------|
| | £ | £ | £ |
| Provision of Sports Facilities | 161,770 | - | 161,770 |
| Support costs | - | 17,635 | 17,635 |
| Administration | - | 32,160 | 32,160 |
| | 161,770 | 49,795 | 211,565 |
| | | | |

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Support Costs

| | 2025 | | |
|------------------------|----------------------|-----------------------|--------------|
| | Support costs | Administration | Total |
| | £ | £ | £ |
| Employee costs | - | 26,176 | 26,176 |
| Premises expenses | 3,643 | - | 3,643 |
| General administration | 13,477 | 3,300 | 16,777 |
| | 17,120 | 29,476 | 46,596 |
| | 17,120 | 29,476 | 46,596 |

| | 2024 | | |
|------------------------|----------------------|-----------------------|--------------|
| | Support costs | Administration | Total |
| | £ | £ | £ |
| Employee costs | - | 28,980 | 28,980 |
| General administration | 17,635 | 3,180 | 20,815 |
| | 17,635 | 32,160 | 49,795 |
| | 17,635 | 32,160 | 49,795 |

9. Independent Examiner's Remuneration

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Independent examination of the financial statements | 3,300 | 3,196 |
| | 3,300 | 3,196 |

10. Staff Costs

Staff costs were as follows:

| | 2025 | 2024 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 38,508 | 47,719 |
| Social security costs | 2,194 | 2,434 |
| Other pension costs | 26,176 | 19,596 |
| | 66,878 | 69,749 |
| | 66,878 | 69,749 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 15 (2024: 15)

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Tangible Assets

| | Land & Property Freehold £ |
|----------------------------|---|
| Cost | |
| As at 1 April 2024 | 500,000 |
| As at 31 March 2025 | <u>500,000</u> |
| Depreciation | |
| As at 1 April 2024 | 280,000 |
| Provided during the period | 10,000 |
| As at 31 March 2025 | <u>290,000</u> |
| Net Book Value | |
| As at 31 March 2025 | <u>210,000</u> |
| As at 1 April 2024 | <u>220,000</u> |

13. Debtors

| | 2025 £ | 2024 £ |
|----------------------------|-------------------|-------------------|
| Due within one year | | |
| Trade debtors | 11,886 | 11,681 |
| Other debtors | 610 | 593 |
| | <u>12,496</u> | <u>12,274</u> |

14. Creditors: Amounts Falling Due Within One Year

| | 2025 £ | 2024 £ |
|------------------------------|-------------------|-------------------|
| Other creditors | 1,997 | 1,840 |
| Taxation and social security | 3,912 | 2,988 |
| Accruals and deferred income | 4,850 | 4,580 |
| | <u>10,759</u> | <u>9,408</u> |

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £26,176 (2024: £19,596).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Movement in Funds

| | As at 1 April 2024 | Income | Expenditure | As at 31 March 2025 |
|---------------------------|-------------------------------|----------------|--------------------|--------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 249,398 | 257,686 | (229,659) | 277,425 |
| Restricted funds | | | | |
| Restricted Funds | 398,666 | 18,251 | (9,999) | 406,918 |
| Total funds | <u>648,064</u> | <u>275,937</u> | <u>(239,658)</u> | <u>684,343</u> |
| | | | | |
| | As at 1 April 2023 | Income | Expenditure | As at 31 March 2024 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 188,565 | 262,398 | (201,565) | 249,398 |
| Restricted funds | | | | |
| Restricted Funds | 396,559 | 12,107 | (10,000) | 398,666 |
| Total funds | <u>585,124</u> | <u>274,505</u> | <u>(211,565)</u> | <u>648,064</u> |

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Community Action Sport
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | 2025 | 2024 |
|--|--------------------|--------------------|
| | Total funds | Total funds |
| | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | |
| Donations and legacies | | |
| Grants-Haringey Council | 8,982 | 8,944 |
| | 8,982 | 8,944 |
| Charitable Activities: | | |
| Sports Activities | | |
| Sports Activities | 25,487 | 41,786 |
| | 25,487 | 41,786 |
| Facilities Provided | | |
| Sports Facilities | 102,614 | 107,300 |
| | 102,614 | 107,300 |
| Investments | | |
| HSBC dividend | 15,755 | 10,344 |
| Bank interest receivable | 2,496 | 1,763 |
| | 18,251 | 12,107 |
| Other | | |
| Rent received | 120,603 | 104,368 |
| | 120,603 | 104,368 |
| | 275,937 | 274,505 |
| EXPENDITURE ON: | | |
| Charitable Activities: | | |
| Provision of Sports Facilities | | |
| Salaries | (38,508) | (38,335) |
| Employers NI | (2,194) | (2,434) |
| Coaches Fees and Costs | (47,902) | (33,750) |
| Vehicle running costs | (154) | (371) |
| Sports ground | (94,304) | (73,112) |
| Insurance | - | (3,768) |
| Depreciation of freehold land and property | (10,000) | (10,000) |
| | (193,062) | (161,770) |
| Support costs | | |
| Premises insurance | (3,643) | - |
| Hire and leasing of other assets | - | (2,600) |
| Repairs, renewals and maintenance | (3,424) | (3,000) |
| Stationery and postage | (132) | (2,816) |
| Activities after school costs | (3,687) | (2,768) |
| Telecommunications | (2,290) | (2,504) |
| Independent examiner's fees | - | (16) |
| Bank charges | - | (1,685) |
| General expenses | (3,944) | (2,246) |
| | (17,120) | (17,635) |

...CONTINUED

Community Action Sport
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

Administration

| | | |
|-----------------------------|-----------|-----------|
| Employment costs | - | (9,384) |
| Pension costs | (26,176) | (19,596) |
| Independent examiner's fees | (3,300) | (3,180) |
| | (29,476) | (32,160) |
| | (239,658) | (211,565) |
| NET INCOME | 36,279 | 62,940 |

Company registration number: 02799644
Charity registration number: 1018900

**COMMUNITY ACTION SPORT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Community Action Sport Contents

| | Page |
|--|-------------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2—4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities (including Income and Expenditure Account) | 6 |
| Comparative Statement of Financial Activities (including Income and Expenditure Account) | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9—13 |
| The following pages do not form part of the statutory accounts: | |
| Detailed Statement of Financial Activities (including Income and Expenditure Account) | 14—15 |

**Community Action Sport
Reference and Administrative Details
For The Year Ended 31 March 2025**

| | |
|-----------------------------|--|
| Trustees | Mr Derek Lewis Ms Rosmary Perkins (resigned 18/08/2025) |
| Company Secretary | Mr Malcolm Springthorpe |
| Charity Number | 1018900 |
| Company Number | 02799644 |
| Registered Office | 'The Cottage' 703 High Road Tottenham London N17 8AD |
| Independent Examiner | Mehran Imanzadeh FMAAT Proact Accounting Limited Imagestor House 31 Bridge Road Palace Gates London N22 7SN |
| Solicitors | John Bays & Co 240A High Road Wood Green London N22 4HH |

Community Action Sport
Company No. 02799644
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

Achievements and Performance

Main Achievements

The ground is based in one of the most deprived wards in the country with low wage earners, social unrest and the economically deprived. During the past three years a new housing estate was being built (approx. 800 units) just outside the northern end of the ground and by spring 2025 it was near completion. This will have an impact on the ground with its need becoming even more important. There are no similar facilities in the area so the ground will serve the additional population. The area has now become heavily populated with expected high demand to use the ground. During the past year we have introduced a programme to hopefully accommodate this with an emphasis on sports provision for young people.

Equal opportunity to participate in sport for young people is ultimately of great importance for the local area. This can have a major influence on the life style of young people. We were able to continue our policy of providing facilities and activities at an affordable rate. This is achieved by keeping our charges to participate in our activities at a low and affordable level but at same time provide high quality facilities. We also continue to offer school children free use of the ball courts programme (1pm to 4pm weekdays) s. This has been a major success with record number of children in attendance. Our main concern for the future will be how we will be able to manage such a large number of children/youth. The majority of young people that attend are aged between 12 years and 17 years of age. We also continued to run our forever successful Roller Skating sessions at Tottenham Community Sports Centre. We also organised on a daily basis football coaching programmes and manage use of the eight ball courts at the sports ground for school children use during weekdays up to 6pm and at weekends.

The introduction of making the ground a children only zone continued throughout the year with the scheme being further developed. All the facilities at the ground were only available for young people at weekends (daytime) and after school up to 6pm, Monday to Friday. This included exclusive use of the grass football pitches over the year. The Sports Zone was further enhanced with the rapid increase of local Primary schools using the ground for their sports days. We were delighted to stage the sports days at the ground because it introduced the ground and its facilities to thousands of local school children. The schools have welcomed the opportunity to use the ground and have commented the importance of having a quality grass area which is clear of rubbish, dogs mess and most of all safe.

The grass pitches at the Frederick Knight sports Ground are regarded as some of the best in North London. To achieve this level of quality is only possible by Community Action Sport subsidising the maintenance costs of the grass area and use of the Pavilion. This subsidy is essential to provide the very best of facilities for the local community which is essential if we are to contribute to offsetting the deprivation of the area. We continued to provide this subsidy throughout the year. The cost of maintaining the grass area at the ground has continued to increase and the viability of running these is becoming a challenge. This does reflect why most sports grounds and sports pitches in London have deteriorated because of organisations and councils not being able to provide sufficient funds to maintain such facilities.

We continue to believe it is a price worth paying if we are able to continue to cope despite the ever increasing costs. It may be inevitable that in years to come that natural grass pitches will have to be replaced by artificial grass pitches and we must be prepared for such a decision. This may be the only viable financial option to provide such facilities if we are to keep up with the demand of the ever growing local population, especially with the rapid growth of new housing near the ground. This would involve a costly outlay of finance by Community Action Sport. Our policy at present is to provide the very best natural grass pitches at the Frederick Knight Sports Ground. The consequence of protecting the use of the grass pitches by only young people does come at a cost due to the decrease in our pitch hire fees which are at least 50% lower than for Adult use.

We have continued our car parking programme on Tottenham Hotspur home match and event days. This has become an important income source to subsidise our activities. With the ever increasing demand for the use of our car parking facilities we have to restructure our management to cope with the demand including an increase of car parking staff.

...CONTINUED

Community Action Sport Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

Community Action Sport staff have continued to work efficiently with most of the work being at the Frederick Knight Sports Ground. This work covered all aspects including maintenance of the facilities, management of the ball courts pavilion and providing a programme of activities for young people.

The probation service continued to provide a team of workers every Tuesday from 9am until 4pm. The team play a very important role in maintaining the ground and contribute the time and energy of up to ten workers.

The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. Community Action Sport continued to keep all its staff employed

Community Action Sport continued to run on a financial viable basis. We continued to develop its facilities and activities and are now back to our pre covid19 level. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site and this has continued throughout the year. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future .. The setting up of the Frederick Knight sports Ground as a zone for young people is a significant development for the area which has no outdoor sports facilities. . However, Community Action Sport will need the finance and resources to develop this further.

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five a side courts and 4 seven a side courts. There is also an artificial cricket wicket.

Financial Review

Financial Position

The Statement of Financial Activities shows Income of £ 257,686 in the year and our resources stand at £684,343 in total. Expenditure for the year £ 239,658 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2024-25 has been one of continuing recovery from the consequences of Covid19, the easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has assisted the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities.

The rate of inflation has decreased but the big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. The overall costs of running Community Action have increased and the new legislation enacted by the government will affect the activities undertaken.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Action Sport for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**Community Action Sport
Trustees' Report (continued)
For The Year Ended 31 March 2025**

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

Malcolm Springthorpe
Director
17/12/2025

**Community Action Sport
Independent Examiner's Report to the Trustees of Community Action Sport
For The Year Ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company'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 The Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mehran Imanzadeh

Mehran Imanzadeh FMAAT
17/12/2025
Proact Accounting Limited
Imagestor House 31 Bridge Road
Palace Gates
London
N22 7SN

Community Action Sport
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|------------------------------------|--------------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 8,982 | - | 8,982 | 8,944 |
| Charitable activities: | | | | | |
| Sports Activities | | 25,487 | - | 25,487 | 41,786 |
| Facilities Provided | | 102,614 | - | 102,614 | 107,300 |
| Investments | 4 | - | 18,251 | 18,251 | 12,107 |
| Other | 5 | 120,603 | - | 120,603 | 104,368 |
| | | <u>257,686</u> | <u>18,251</u> | <u>275,937</u> | <u>274,505</u> |
| EXPENDITURE ON: | | | | | |
| Charitable activities: | 7 | | | | |
| Administration | | (29,476) | - | (29,476) | (32,160) |
| Support costs | | (17,120) | - | (17,120) | (17,635) |
| Provision of Sports Facilities | | (183,062) | (10,000) | (193,062) | (161,770) |
| | | <u>(229,659)</u> | <u>(9,999)</u> | <u>(239,658)</u> | <u>(211,565)</u> |
| NET INCOME | | 28,027 | 8,252 | 36,279 | 62,940 |
| NET MOVEMENT IN FUNDS | | <u>28,027</u> | <u>8,252</u> | <u>36,279</u> | <u>62,940</u> |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 249,398 | 398,666 | 648,064 | 585,124 |
| TOTAL FUNDS CARRIED FORWARD | 16 | <u><u>277,425</u></u> | <u><u>406,918</u></u> | <u><u>684,343</u></u> | <u><u>648,064</u></u> |

The notes on pages 9 to 13 form part of these financial statements.

Community Action Sport
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

| | | Unrestricted funds | Restricted funds | 2024 Total funds |
|------------------------------------|--------------|-------------------------------|-----------------------------|---------------------------------|
| | Notes | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 3 | 8,944 | - | 8,944 |
| Charitable activities: | | | | |
| Sports Activities | | 41,786 | - | 41,786 |
| Facilities Provided | | 107,300 | - | 107,300 |
| Investments | 4 | - | 12,107 | 12,107 |
| Other | 5 | 104,368 | - | 104,368 |
| | | <u>262,398</u> | <u>12,107</u> | <u>274,505</u> |
| EXPENDITURE ON: | | | | |
| Charitable activities: | 7 | | | |
| Administration | | (32,160) | - | (32,160) |
| Support costs | | (17,635) | - | (17,635) |
| Provision of Sports Facilities | | (151,770) | (10,000) | (161,770) |
| | | <u>(201,565)</u> | <u>(10,000)</u> | <u>(211,565)</u> |
| NET INCOME | | 60,833 | 2,107 | 62,940 |
| NET MOVEMENT IN FUNDS | | <u>60,833</u> | <u>2,107</u> | <u>62,940</u> |
| RECONCILIATION OF FUNDS: | | | | |
| Total funds brought forward | | 188,565 | 396,559 | 585,124 |
| TOTAL FUNDS CARRIED FORWARD | 16 | <u>249,398</u> | <u>398,666</u> | <u>648,064</u> |

The notes on pages 9 to 13 form part of these financial statements.

**Community Action Sport
Balance Sheet
As At 31 March 2025**

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|---|--------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 12 | - | 210,000 | 210,000 | 220,000 |
| | | - | 210,000 | 210,000 | 220,000 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 12,496 | - | 12,496 | 12,274 |
| Cash at bank and in hand | | 275,688 | 196,918 | 472,606 | 425,198 |
| | | 288,184 | 196,918 | 485,102 | 437,472 |
| Creditors: Amounts Falling Due Within One Year | 14 | (10,759) | - | (10,759) | (9,408) |
| NET CURRENT ASSETS (LIABILITIES) | | 277,425 | 196,918 | 474,343 | 428,064 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 277,425 | 406,918 | 684,343 | 648,064 |
| NET ASSETS | | 277,425 | 406,918 | 684,343 | 648,064 |
| FUNDS OF THE CHARITY | | | | | |
| Restricted Funds | | | | 406,918 | 398,666 |
| Unrestricted Funds | | | | 277,425 | 249,398 |
| TOTAL FUNDS | 16 | | | 684,343 | 648,064 |

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Malcolm Springthorpe

Director
17/12/2025

The notes on pages 9 to 13 form part of these financial statements.

**Community Action Sport
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Community Action Sport is a company limited by guarantee, incorporated in England & Wales, registered number 02799644 and registered charity number 1018900. The registered office is 'The Cottage', 703 High Road, Tottenham, London, N17 8AD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

| | | |
|---|-----------------|---------------------------|
| The total income in the year was | £275,937 | (£274,505 in 2024) |
| Charitable activities | £128,101 | (£149,086 in 2024) |
| Rent received | £120,603 | (£104,368 in 2024) |
| Investments | £18,251 | (£12,107 in 2024) |
| Grants from Harringey Council | £ 8,982 | (£8,944 in 2024) |

2.3. Resources Expended

| | | |
|--|-----------------|----------------------------|
| The total expenditure in the year was | £239,658 | (£211,565 in 2024) |
| Provision of sports facilities | £193,062 | (£161,770 in 2024) |
| Support costs | £17,120 | (£17,635 in 2024) |
| Administration | £ 29,476 | (£ 32,160 in 2024) |

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|----------------------|
| Freehold | 2% on straight line |
| Plant & Machinery | 20% on straight line |
| Motor Vehicles | 20% on straight line |
| Fixtures & Fittings | 20% on straight line |

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

| | 2025 | 2024 |
|--------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Grants | 8,982 | 8,944 |

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Investment Income

| | 2025 | 2024 |
|----------------------------|-------------------------|-------------------------|
| | Restricted funds | Restricted funds |
| | £ | £ |
| Bank interest receivable | 2,496 | 1,763 |
| Dividends from investments | 15,755 | 10,344 |
| | 18,251 | 12,107 |
| | 18,251 | 12,107 |

5. Other Income

| | 2025 | 2024 |
|---------------------------------------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Rental and other income from property | 120,603 | 104,368 |
| | 120,603 | 104,368 |
| | 120,603 | 104,368 |

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Depreciation of tangible fixed assets - owned | 10,000 | 10,000 |
| | 10,000 | 10,000 |
| | 10,000 | 10,000 |

7. Analysis of Expenditure

| | | 2025 |
|--------------------------------|---------------------------------------|----------------------|
| | Activities undertaken directly | Support costs |
| | £ | (see note 8) |
| | £ | £ |
| Provision of Sports Facilities | 193,062 | - |
| Support costs | - | 17,120 |
| Administration | - | 29,476 |
| | 193,062 | 46,596 |
| | 193,062 | 239,658 |

| | | 2024 |
|--------------------------------|---------------------------------------|----------------------|
| | Activities undertaken directly | Support costs |
| | £ | (see note 8) |
| | £ | £ |
| Provision of Sports Facilities | 161,770 | - |
| Support costs | - | 17,635 |
| Administration | - | 32,160 |
| | 161,770 | 49,795 |
| | 161,770 | 211,565 |

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Support Costs

| | 2025 | | |
|------------------------|----------------------|-----------------------|--------------|
| | Support costs | Administration | Total |
| | £ | £ | £ |
| Employee costs | - | 26,176 | 26,176 |
| Premises expenses | 3,643 | - | 3,643 |
| General administration | 13,477 | 3,300 | 16,777 |
| | 17,120 | 29,476 | 46,596 |
| | 17,120 | 29,476 | 46,596 |

| | 2024 | | |
|------------------------|----------------------|-----------------------|--------------|
| | Support costs | Administration | Total |
| | £ | £ | £ |
| Employee costs | - | 28,980 | 28,980 |
| General administration | 17,635 | 3,180 | 20,815 |
| | 17,635 | 32,160 | 49,795 |
| | 17,635 | 32,160 | 49,795 |

9. Independent Examiner's Remuneration

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Independent examination of the financial statements | 3,300 | 3,196 |
| | 3,300 | 3,196 |

10. Staff Costs

Staff costs were as follows:

| | 2025 | 2024 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 38,508 | 47,719 |
| Social security costs | 2,194 | 2,434 |
| Other pension costs | 26,176 | 19,596 |
| | 66,878 | 69,749 |
| | 66,878 | 69,749 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 15 (2024: 15)

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Tangible Assets

| | Land & Property Freehold £ |
|----------------------------|---|
| Cost | |
| As at 1 April 2024 | 500,000 |
| As at 31 March 2025 | 500,000 |
| Depreciation | |
| As at 1 April 2024 | 280,000 |
| Provided during the period | 10,000 |
| As at 31 March 2025 | 290,000 |
| Net Book Value | |
| As at 31 March 2025 | 210,000 |
| As at 1 April 2024 | 220,000 |

13. Debtors

| | 2025 £ | 2024 £ |
|----------------------------|-------------------|-------------------|
| Due within one year | | |
| Trade debtors | 11,886 | 11,681 |
| Other debtors | 610 | 593 |
| | 12,496 | 12,274 |
| | | |

14. Creditors: Amounts Falling Due Within One Year

| | 2025 £ | 2024 £ |
|------------------------------|-------------------|-------------------|
| Other creditors | 1,997 | 1,840 |
| Taxation and social security | 3,912 | 2,988 |
| Accruals and deferred income | 4,850 | 4,580 |
| | 10,759 | 9,408 |
| | | |

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £26,176 (2024: £19,596).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Community Action Sport
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Movement in Funds

| | As at 1 April 2024 | Income | Expenditure | As at 31 March 2025 |
|---------------------------|-------------------------------|----------------|--------------------|--------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 249,398 | 257,686 | (229,659) | 277,425 |
| Restricted funds | | | | |
| Restricted Funds | 398,666 | 18,251 | (9,999) | 406,918 |
| Total funds | <u>648,064</u> | <u>275,937</u> | <u>(239,658)</u> | <u>684,343</u> |
| | | | | |
| | As at 1 April 2023 | Income | Expenditure | As at 31 March 2024 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 188,565 | 262,398 | (201,565) | 249,398 |
| Restricted funds | | | | |
| Restricted Funds | 396,559 | 12,107 | (10,000) | 398,666 |
| Total funds | <u>585,124</u> | <u>274,505</u> | <u>(211,565)</u> | <u>648,064</u> |

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Community Action Sport
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

| | 2025 | 2024 |
|--|--------------------|--------------------|
| | Total funds | Total funds |
| | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | |
| Donations and legacies | | |
| Grants-Haringey Council | 8,982 | 8,944 |
| | <u>8,982</u> | <u>8,944</u> |
| Charitable Activities: | | |
| Sports Activities | | |
| Sports Activities | 25,487 | 41,786 |
| | <u>25,487</u> | <u>41,786</u> |
| Facilities Provided | | |
| Sports Facilities | 102,614 | 107,300 |
| | <u>102,614</u> | <u>107,300</u> |
| Investments | | |
| HSBC dividend | 15,755 | 10,344 |
| Bank interest receivable | 2,496 | 1,763 |
| | <u>18,251</u> | <u>12,107</u> |
| Other | | |
| Rent received | 120,603 | 104,368 |
| | <u>120,603</u> | <u>104,368</u> |
| | <u>275,937</u> | <u>274,505</u> |
| EXPENDITURE ON: | | |
| Charitable Activities: | | |
| Provision of Sports Facilities | | |
| Salaries | (38,508) | (38,335) |
| Employers NI | (2,194) | (2,434) |
| Coaches Fees and Costs | (47,902) | (33,750) |
| Vehicle running costs | (154) | (371) |
| Sports ground | (94,304) | (73,112) |
| Insurance | - | (3,768) |
| Depreciation of freehold land and property | (10,000) | (10,000) |
| | <u>(193,062)</u> | <u>(161,770)</u> |
| Support costs | | |
| Premises insurance | (3,643) | - |
| Hire and leasing of other assets | - | (2,600) |
| Repairs, renewals and maintenance | (3,424) | (3,000) |
| Stationery and postage | (132) | (2,816) |
| Activities after school costs | (3,687) | (2,768) |
| Telecommunications | (2,290) | (2,504) |
| Independent examiner's fees | - | (16) |
| Bank charges | - | (1,685) |
| General expenses | (3,944) | (2,246) |
| | <u>(17,120)</u> | <u>(17,635)</u> |

...CONTINUED

Community Action Sport
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

Administration

| | | |
|-----------------------------|-----------|-----------|
| Employment costs | - | (9,384) |
| Pension costs | (26,176) | (19,596) |
| Independent examiner's fees | (3,300) | (3,180) |
| | (29,476) | (32,160) |
| | (239,658) | (211,565) |
| NET INCOME | 36,279 | 62,940 |

COMMUNITY ACTION SPORT

England & Wales - Charity number 1018900

Accounts

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2024

Company No: 02799644 (England & Wales)

Registered Charity No: 1018900

**PROACT ACCOUNTING LIMITED
PALACE GATE
BRIDGE ROAD
LONDON
N22 7SN**

**COMMUNITY ACTION SPORT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

| CONTENTS | PAGE |
|--------------------------------------|-------------|
| Company Information | 1 |
| Directors and Trustees Report | 2-5 |
| Statement of Financial Report | 6 |
| Balance Sheet | 7 |
| Notes to Financial Statements | 8-10 |

The following pages do not form part of the Statutory Accounts

| | |
|--|-----------|
| Detailed Income and Expenditure Account | 11 |
| Independent Examiners Report | 12 |

**COMMUNITY ACTION SPORT
COMPANY INFORMATION**

DIRECTORS AND TRUSTEES

D LEWIS

Ms R PERKINS

COMPANY SECRETARY

M SPRINGTHORPE

COMPANY NUMBER

02799644 (ENGLAND & WALES)

REGISTERED OFFICE

THE COTTAGE

703 HIGH ROAD

TOTTENHAM

LONDON N17 8AD

CHARITY NUMBER

1018900

ACCOUNTANTS

PROACT ACCOUNTING LIMITED

SOLICITORS

JOHN BAYS & CO

240A HIGH ROAD

WOOD GREEN

LONDON N22 4HH

BANKERS

BANK OF SCOTLAND PLC

BARCLAYS BANK

COMMUNITY ACTION SPORT LIMITED

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT

The Directors and Trustees present their report and financial statements

For the year ended 31st March 2024

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATIONS OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

The ground is based in one of the most deprived wards in the country with low wage earners, social unrest and the economically deprived. During the 2023/4 year we have seen a very large new housing estate being built near the perimeter of the ground and this will result in high population surge for the area with the ground being the only available facility for outdoor sport activities. Demand for the facilities will become even greater.

Equal opportunity to participate in sport for young people is ultimately of great importance for the local area. This can have a major influence on the life style of young people. This is achieved by keeping our charges to participate in our activities at a low and affordable level and this includes the provision of the very best facilities at no extra charge. The average cost for a child to participate in one of activities is £2. The average attendance at all our activities was excellent. . The use of our facilities over the year

continued to increase especially by young people. During the year Community Action Sport made a very important decision by creating a new sports zone at the ground that is specifically for young people. All the facilities at the ground would only be available for young people at weekends (daytime) and this included exclusive use of the football pitches. We also introduced a junior charge rate so that facilities would be affordable for young people to use. This has proved popular and a success with a near maximum of junior teams/young people now using the grass football pitches and ball courts. This programme is being expanded during the weekdays to encourage local schools and colleges to use more of our facilities. Community Action Sport also designated a staff member to develop and co-ordinate sport activities for young people.

The grass pitches at the Frederick Knight Sports Ground are regarded as some of the best in North London. To achieve this level of quality is only possible by Community Action Sport subsidising the maintenance costs of the grass area. This subsidy is essential to provide the very best of facilities for the local community which is essential if we are to contribute to offsetting the deprivation of the area. The cost of maintaining the grass is very high which reflects why most sports grounds and sports pitches in London have deteriorated because of organisations and councils not being able to provide sufficient funds to maintain such facilities.. The spiralling costs to provide quality grass surface facilities is the main factor and this does bring into question the viability of providing such facilities. We believe it is a price worth paying if we are able to continue to cope despite the ever increasing costs. It may be inevitable that in years to come that natural grass pitches will have to be replaced by artificial grass pitches. This may be the only viable financial option to provide such facilities if we are to keep up with the demand of the ever growing local population. This would involve a costly outlay of finance by Community Action Sport. Our policy at present is to provide the very best natural grass pitches at the Frederick Knight Sports Ground but in financial terms this is being achieved at a high cost.

We have continued our car parking programme on Tottenham Hotspur home match days. A further opportunity regarding addition future car parking at the ground become possible when Spurs announce their intention to hold additional events at their ground during the off football season (May until Sept).

. Community Action Sport staff have achieved so much in such a short time after all the problems related to the covid 19 pandemic. The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. Community Action Sport continued to keep all its staff employed. This was an important achievement through a period that was very difficult due to the long term consequences of Covid19.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

Community Action Sport continued to keep its head above water during a difficult period and better still was able to develop its facilities and activities. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future. The setting up of the Frederick Knight sports Ground as a zone for young people is proving to be a positive foundation for this. However, Community Action Sport will need the finance and resources to develop this further.

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five a side courts and 4 seven a side courts. There is also an artificial cricket wicket.

The charity conforms to all relevant quality control standards. This means that work involving children is undertaken by staff who are suitably qualified and vetted in accordance with the Child Care Legislation. All facilities used conform to health and safety standards. The charity only employs qualified coaching staff. It is the policy of the charity to employ local people as and when possible. Most of the staff employed by the Charity lived or worked within the local area.

The Charity has continued to manage and develop Frederick Knight Sports Ground. The Charity has also been able to provide its support to save additional open green spaces such as Bull Lane Playing Fields. This has been done in conjunction with our partners and the local community. Our activities programme has also continued to be successful with more children taking part than ever before.

FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £261,161. in the year and our resources stand at £585,123. in total. Expenditure for the year £211,565. was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2023-24 has been one of ongoing recovery from the consequences of Covid19, the easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has been vital to enable the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities.

The high rate of inflation and big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. This will have to be taken into account if the operating of Community Action Sport.

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

DIRECTORS AND TRUSTEES

The Directors and Trustees who served during the year were as follows: -

D Lewis

Ms R Perkins

None of the directors and trustees had an interest in the capital of the Charity that is a company limited by guarantee and not having a share capital. None of the directors and trustees received remuneration from the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

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

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Directors and Trustees on December 2024 and signed on its behalf.

Rosemary Perkins

Director and Trustee

(5)

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES

| | | UNRESTRICTED | RESTRICTED | TOTAL | TOTAL |
|----------------------------------|----------------------|---------------------|-------------------|--------------|----------------|
| | | FUNDS | D | 2024 | 2023 |
| | | £ | £ | £ | £ |
| INCOME AND EXPENDITURE | | | | | |
| INCOME RESOURCES | | | | | |
| Grants Received | Haringey Council etc | 8,944 | - | 8,944 | 4,647 |
| | Covid 19 | | | - | 0 |
| Sports Activities | | 41,786 | - | 41,786 | 27,926 |
| Facilities Provided | | 107,300 | - | 107,300 | 97,920 |
| Rent Received | | 104,368 | - | 104,368 | 94,899 |
| Interest Received | | - | 1,763 | 1,763 | 295 |
| TOATAL INCOMING RESOURCES | | 262,398 | 1,763 | 264,161 | 225,687 |
| RESOURCES EXPENDED | | | | | |
| Direct Charitable Expenditure: | | | | | |
| Provision of Sports Facilities | | 151,769 | 10,000 | 161,769 | 191,739 |
| Support Costs | | 17,635 | | 17,635 | 13,779 |
| | | 169,404 | 10,000 | 179,404 | 205,518 |

| | | | | | |
|----------------------------------|----------|----------------|----------------|----------------|-----------------------|
| Other Expenditure | | | | | |
| Management and Administration | | | | | |
| of the Charity | 3 | 32,160 | | 32,160 | 14,965 |
| TOTAL RESOURCES EXPENDED | 4 | <u>201,564</u> | <u>10,000</u> | <u>211,564</u> | <u>220,483</u> |
| Net(Outgoing) Incoming Resources | | | | | |
| From Ordinary Activities | | 60,834 | -8,237 | 52,596 | -4,796 |
| HM Revenue & Customs- JR | | | | | |
| HSBC Dividend | | - | 10,344 | 10,344 | 5,294 |
| HSBC Sport Investment Deposit | | - | - | - | 129,125 |
| Balance Brought Forward | | 188,564 | 396,559 | 585,123 | 455,500 |
| BALANCES CARRIED FORWARD | | <u>249,398</u> | <u>398,666</u> | <u>648,063</u> | <u>585,123</u> |

The notes on pages 9 to 10 from part of these Financial Statements

-6 -

Community Action Sport
(A Company Limited by Guarantee, Without a Share Capital)

BALANCE SHEET AS AT 31ST MARCH 2024

| | | | | | 2023 |
|---------------------|--------------|----------|----------|----------|-------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |

| | | | |
|--|----------|-----------------------|-----------------------|
| Tengible Assets | 6 | 220,000 | 230,000 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 12,274 | 25,818 |
| Cash at Bank | | 425,197 | 343,376 |
| | | <u>437,471</u> | <u>369,194</u> |
| CREDITORS -Amounts falling within over year | 8 | 9,407 | 14,071 |
| | | <u>9,407</u> | <u>14,071</u> |
| NET CURRENT ASSETS | | 428,064 | 355,123 |
| TOATAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>648,064</u> | <u>585,123</u> |
| | | <u><u>648,064</u></u> | <u><u>585,123</u></u> |
| FINANCED BY: | | | |
| Restricted Funds | | 398,666 | 396,559 |
| Unrestricted Funds | | 249,398 | 188,564 |
| | | <u>648,064</u> | <u>585,123</u> |
| | | <u><u>648,064</u></u> | <u><u>585,123</u></u> |

These accounts have been prepared in accordance with the special provisions relating to small Companies within Part 15 Companies Act 2006.

For the Financial year ended 31st March 2024 the Company was entitled to exemption from Audit under Section 477 and no notice has been deposited under Section 476.

The Directors acknowledge their responsibilities for ensuring that Company keeps accounting records which comply with Section 386 of the Act and for preparing the accounts which give a true and fair view of the state of affairs of the Company as at the end of the Financial year and of its deficit for the Financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the Company.

Approved by the board on 2024 and signed on its behalf

Rosemary Perkins
Director and Trustee

The notes on pages 9 to 10 form part of these Financial Statements

- 7 -

Community Action Sport
(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost convention.

The Financial Statements also comply with the Statement of Recommended Practice(SORP) " Accounting and Reporting by Charities".

1.2 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their estimated useful lives on the following bases:-

| | |
|----------------------|----------------------|
| Land and Building | 2% on straight lone |
| Sport Equipment | 20% on straight lone |
| Fixture and Fittings | 20% on straight lone |
| Equipment | 20% on straight lone |
| Motor Vehicles | 25% on straight lone |

1.3 Fund Accounting

Unrestricted funds comprise accumulated surpluses on the general fund. They are available for use at the discretion of its trustees in trustees in furtherance of its Charitable Company's objectives.

Restricted funds are created when grants or donations are made for a particular purpose by the donor.

1.4 Taxation

No provision has been made for taxation as the Charity's Charitable status renders it exempt from UK direct taxation.

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES (CONTINUED)

1.5 Cash flow Statement

No cash flow statement has been prepared as the Company qualifies for the exemption conferred by Section 383 of the Companies Act 2006.

1.6 Expenditure on Management and Administration of the Charity.

Administration includes all expenditure not related to the Charitable activity or fundraising ventures. This includes costs of running office premises and Accountancy fees.

1.7 Community Action Sport anticipates receipt of substantial funds from a local beneficial entry will be designated for the use of Community Action Sport's activities and also for the maintenance of FK Sports Ground facilities infra-structure.

2 STATUS OF THE CHARITY

The charity is a Company limited by guarantee and has no Share Capital The liability of each member in the event of winding up is limited to £1.

3 MANAGEMENT AND ADMINISTRATION EXPENDITURE

| | | 2023 |
|--------------------------|---------------|----------------------|
| | £ | £ |
| Office Rent and Services | | - |
| Staff Cost | 9,384 | 9,093 |
| Pension Costs | 19,596 | 2,692 |
| Bank Charges | 1,701 | - |
| Accountancy | 3,180 | 3,180 |
| | <u>33,861</u> | <u>14,965</u> |

4 ANALYSIS OF TOTAL RESOURCES EXPENDERD

| | | 2023 |
|---------------------------------------|----------------|-----------------------|
| | £ | £ |
| Direct Charitable Expenditure: | | |
| Provision of Sports Facilities | 161,769 | 201,739 |
| Support Costs | 17,635 | 13,778 |
| | <u>179,404</u> | <u>215,517</u> |

Other Expenditure

| | | |
|--|-----------------------|-----------------------|
| Management and Administration of the Charity | 32,160 | 14,965 |
| | <u>211,564</u> | <u>230,482</u> |

5 NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

This is stated after charging

| | | |
|---|---------------|---------------|
| Depreciation/Amortisation of Fixed Assets | 10,000 | 10,000 |
| | <u>10,000</u> | <u>10,000</u> |

- 9 -

COMMUNITY ACTION SPORT
(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

6 TANGIBLE FIXED ASSETS

| All used for Charitable Purposes | LAND & BUILDING | SPORTS EQUIPMENT | TOTAL |
|-------------------------------------|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| COST | | | |
| At 1st April 2022 & 31st March 2024 | <u>500,000</u> | <u>2,140</u> | <u>502,140</u> |

DEPRECIATION/AMORTISATION

| | | | |
|---------------------|----------------|--------------|----------------|
| At 1st April 2023 | 270,000 | 2,140 | 272,140 |
| Change for the Year | 10,000 | - | 10,000 |
| At 31st March 2024 | <u>280,000</u> | <u>2,140</u> | <u>282,140</u> |

NET BOOK VALUE

| | | | |
|--------------------|----------------|---|----------------|
| At 31st March 2024 | <u>220,000</u> | - | <u>220,000</u> |
| At 31st March 2023 | <u>230,000</u> | - | <u>230,000</u> |

| | | 2023 |
|------------------|----------------------|----------------------|
| 7 DEBTORS | £ | £ |
| Debtors | 11,682 | 25,013 |
| Prepayments | 593 | 805 |
| | <u>12,274</u> | <u>25,818</u> |

8 CREDITORS

| | | |
|------------------------------|--------------|----------------------|
| Taxation and Social Security | 2,988 | 2,472 |
| Other Creditors | 6,420 | 11,599 |
| | <u>9,407</u> | <u>14,071</u> |

9 ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

| | UNRESTRICTED | RESTRICTED | TOTAL |
|--------------------------|----------------|----------------|----------------|
| Net Outgoing Resources | 60,834 | 2,107 | 62,940 |
| From Ordinary Activities | 188,564 | 396,559 | 585,123 |
| | <u>249,398</u> | <u>398,666</u> | <u>648,063</u> |

- 10 -

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

| | £ | £ | £ | 2023 £ |
|---------------------------------------|---|----------------|---|----------------|
| INCOME | | | | |
| Grants Haringey Council - Employments | | 8,944 | | 4,647 |
| - | | | | |
| Rent Received | | 104,368 | | 94,899 |
| Sports Activities | | 41,786 | | 27,926 |
| Facilities Provided | | 107,300 | | 97,920 |
| Interest | | 1,763 | | 295 |
| | | <u>153,857</u> | | <u>125,687</u> |

264,161

225,687

Less: EXPENDITURE**SPORTS ACTIVITIES**

| | | |
|------------------------------|-----------------------|-----------------------|
| Sport Ground | 73,111 | 65,750 |
| Coaches Fees and Costs | 33,750 | 36,674 |
| Insurance | 3,768 | 4,035 |
| Vehicle Expenses | 371 | 368 |
| Depreciation of Fixed Assets | 10,000 | 10,000 |
| | <u>121,000</u> | <u>116,827</u> |
| | <u><u>121,000</u></u> | <u><u>116,827</u></u> |

CO- ORDINATOR AND DEVELOPMENT OFFICER

| | | |
|-----------------|----------------------|----------------------|
| Salaries | 40,238 | 65,208 |
| Social Security | 2,434 | 6,021 |
| | <u>42,672</u> | <u>71,229</u> |
| | <u><u>42,672</u></u> | <u><u>71,229</u></u> |

ADMINISTRATION

| | | |
|--|----------------------|----------------------|
| Management Costs (Hire of hall) | 2,600 | 2,600 |
| Activities Afters Schools Costs | 2,768 | 4,314 |
| Staff Pension Cost | 19,596 | 2,692 |
| Employment Cost | 9,384 | 9,093 |
| Telephone | 2,504 | 2,437 |
| Postages and Stationery | 913 | 833 |
| Repairs and Renewals | 3,000 | 14,626 |
| General Expenses | 2,246 | 2,652 |
| Accountancy | 3,180 | 3,180 |
| Bank Charges and Interest | 1,701 | - |
| | <u>47,892</u> | <u>42,427</u> |
| | <u><u>47,892</u></u> | <u><u>42,427</u></u> |

| | | |
|---|----------------|---------------|
| TOTAL EXPENDITURE | 211,564 | 230,483 |
| | <hr/> | <hr/> |
| DEFICIT FOR THE YEAR | 52,596 | -4,796 |
| | <hr/> | <hr/> |
| H.M Revenue & Customs JRS | - | 26,336 |
| - | | |
| Used Sport Ground by Gas Board | - | 2,050 |
| HSBC Dividend | 10,344 | 5,294 |
| HSBC Sport Investment Deposit (Previously not counted) | - | 129,125 |
| NET INCOME FOR THE YEAR | 62,940 | 129,623 |
| | <hr/> <hr/> | <hr/> <hr/> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2024

Company No: 02799644 (England & Wales)

Registered Charity No: 1018900

**PROACT ACCOUNTING LIMITED
PALACE GATE
BRIDGE ROAD
LONDON
N22 7SN**

**COMMUNITY ACTION SPORT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

| CONTENTS | PAGE |
|--------------------------------------|-------------|
| Company Information | 1 |
| Directors and Trustees Report | 2-5 |
| Statement of Financial Report | 6 |
| Balance Sheet | 7 |
| Notes to Financial Statements | 8-10 |

The following pages do not form part of the Statutory Accounts

| | |
|--|-----------|
| Detailed Income and Expenditure Account | 11 |
| Independent Examiners Report | 12 |

**COMMUNITY ACTION SPORT
COMPANY INFORMATION**

DIRECTORS AND TRUSTEES

D LEWIS

Ms R PERKINS

COMPANY SECRETARY

M SPRINGTHORPE

COMPANY NUMBER

02799644 (ENGLAND & WALES)

REGISTERED OFFICE

THE COTTAGE

703 HIGH ROAD

TOTTENHAM

LONDON N17 8AD

CHARITY NUMBER

1018900

ACCOUNTANTS

PROACT ACCOUNTING LIMITED

SOLICITORS

JOHN BAYS & CO

240A HIGH ROAD

WOOD GREEN

LONDON N22 4HH

BANKERS

BANK OF SCOTLAND PLC

BARCLAYS BANK

COMMUNITY ACTION SPORT LIMITED

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT

The Directors and Trustees present their report and financial statements

For the year ended 31st March 2024

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATIONS OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

The ground is based in one of the most deprived wards in the country with low wage earners, social unrest and the economically deprived. During the 2023/4 year we have seen a very large new housing estate being built near the perimeter of the ground and this will result in high population surge for the area with the ground being the only available facility for outdoor sport activities. Demand for the facilities will become even greater.

Equal opportunity to participate in sport for young people is ultimately of great importance for the local area. This can have a major influence on the life style of young people. This is achieved by keeping our charges to participate in our activities at a low and affordable level and this includes the provision of the very best facilities at no extra charge. The average cost for a child to participate in one of activities is £2. The average attendance at all our activities was excellent. . The use of our facilities over the year

continued to increase especially by young people. During the year Community Action Sport made a very important decision by creating a new sports zone at the ground that is specifically for young people. All the facilities at the ground would only be available for young people at weekends (daytime) and this included exclusive use of the football pitches. We also introduced a junior charge rate so that facilities would be affordable for young people to use. This has proved popular and a success with a near maximum of junior teams/young people now using the grass football pitches and ball courts. This programme is being expanded during the weekdays to encourage local schools and colleges to use more of our facilities. Community Action Sport also designated a staff member to develop and co-ordinate sport activities for young people.

The grass pitches at the Frederick Knight Sports Ground are regarded as some of the best in North London. To achieve this level of quality is only possible by Community Action Sport subsidising the maintenance costs of the grass area. This subsidy is essential to provide the very best of facilities for the local community which is essential if we are to contribute to offsetting the deprivation of the area. The cost of maintaining the grass is very high which reflects why most sports grounds and sports pitches in London have deteriorated because of organisations and councils not being able to provide sufficient funds to maintain such facilities.. The spiralling costs to provide quality grass surface facilities is the main factor and this does bring into question the viability of providing such facilities. We believe it is a price worth paying if we are able to continue to cope despite the ever increasing costs. It may be inevitable that in years to come that natural grass pitches will have to be replaced by artificial grass pitches. This may be the only viable financial option to provide such facilities if we are to keep up with the demand of the ever growing local population. This would involve a costly outlay of finance by Community Action Sport. Our policy at present is to provide the very best natural grass pitches at the Frederick Knight Sports Ground but in financial terms this is being achieved at a high cost.

We have continued our car parking programme on Tottenham Hotspur home match days. A further opportunity regarding addition future car parking at the ground become possible when Spurs announce their intention to hold additional events at their ground during the off football season (May until Sept).

. Community Action Sport staff have achieved so much in such a short time after all the problems related to the covid 19 pandemic. The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. Community Action Sport continued to keep all its staff employed. This was an important achievement through a period that was very difficult due to the long term consequences of Covid19.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

Community Action Sport continued to keep its head above water during a difficult period and better still was able to develop its facilities and activities. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future. The setting up of the Frederick Knight sports Ground as a zone for young people is proving to be a positive foundation for this. However, Community Action Sport will need the finance and resources to develop this further.

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five a side courts and 4 seven a side courts. There is also an artificial cricket wicket.

The charity conforms to all relevant quality control standards. This means that work involving children is undertaken by staff who are suitably qualified and vetted in accordance with the Child Care Legislation. All facilities used conform to health and safety standards. The charity only employs qualified coaching staff. It is the policy of the charity to employ local people as and when possible. Most of the staff employed by the Charity lived or worked within the local area.

The Charity has continued to manage and develop Frederick Knight Sports Ground. The Charity has also been able to provide its support to save additional open green spaces such as Bull Lane Playing Fields. This has been done in conjunction with our partners and the local community. Our activities programme has also continued to be successful with more children taking part than ever before.

FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £261,161. in the year and our resources stand at £585,123. in total. Expenditure for the year £211,565. was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2023-24 has been one of ongoing recovery from the consequences of Covid19, the easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has been vital to enable the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities.

The high rate of inflation and big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. This will have to be taken into account if the operating of Community Action Sport.

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

DIRECTORS AND TRUSTEES

The Directors and Trustees who served during the year were as follows: -

D Lewis

Ms R Perkins

None of the directors and trustees had an interest in the capital of the Charity that is a company limited by guarantee and not having a share capital. None of the directors and trustees received remuneration from the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

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

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Directors and Trustees on December 2024 and signed on its behalf.

Rosemary Perkins

Director and Trustee

(5)

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES

| | | UNRESTRICTED | RESTRICTED | TOTAL | TOTAL |
|-----------------------------------|----------------------|---------------------|-------------------|----------------|-----------------------|
| | | FUNDS | D | 2024 | 2023 |
| | | £ | £ | £ | £ |
| INCOME AND EXPENDITURE | | | | | |
| INCOME RESOURCES | | | | | |
| Grants Received | Haringey Council etc | 8,944 | - | 8,944 | 4,647 |
| | Covid 19 | | | - | 0 |
| Sports Activities | | 41,786 | - | 41,786 | 27,926 |
| Facilities Provided | | 107,300 | - | 107,300 | 97,920 |
| Rent Received | | 104,368 | - | 104,368 | 94,899 |
| Interest Received | | - | 1,763 | 1,763 | 295 |
| TOATAL INCOMING RESOURCES | | <u>262,398</u> | <u>1,763</u> | <u>264,161</u> | <u>225,687</u> |
| RESOURCES EXPENDED | | | | | |
| Direct Charitable Expenditure: | | | | | |
| Provision of Sports Facilities | | 151,769 | 10,000 | 161,769 | 191,739 |
| Support Costs | | 17,635 | | 17,635 | 13,779 |
| | | <u>169,404</u> | <u>10,000</u> | <u>179,404</u> | <u>205,518</u> |

| | | | | | |
|----------------------------------|----------|----------------|----------------|----------------|-----------------------|
| Other Expenditure | | | | | |
| Management and Administration | | | | | |
| of the Charity | 3 | 32,160 | | 32,160 | 14,965 |
| TOTAL RESOURCES EXPENDED | 4 | <u>201,564</u> | <u>10,000</u> | <u>211,564</u> | <u>220,483</u> |
| Net(Outgoing) Incoming Resources | | | | | |
| From Ordinary Activities | | 60,834 | -8,237 | 52,596 | -4,796 |
| HM Revenue & Customs- JR | | | | | |
| HSBC Dividend | | - | 10,344 | 10,344 | 5,294 |
| HSBC Sport Investment Deposit | | - | - | - | 129,125 |
| Balance Brought Forward | | 188,564 | 396,559 | 585,123 | 455,500 |
| BALANCES CARRIED FORWARD | | <u>249,398</u> | <u>398,666</u> | <u>648,063</u> | <u>585,123</u> |

The notes on pages 9 to 10 from part of these Financial Statements

-6 -

Community Action Sport
(A Company Limited by Guarantee, Without a Share Capital)

BALANCE SHEET AS AT 31ST MARCH 2024

| | | | | | 2023 |
|---------------------|--------------|----------|----------|----------|-------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |

| | | | |
|--|----------|-----------------------|-----------------------|
| Tengible Assets | 6 | 220,000 | 230,000 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 12,274 | 25,818 |
| Cash at Bank | | 425,197 | 343,376 |
| | | <u>437,471</u> | <u>369,194</u> |
| CREDITORS -Amounts falling within over year | 8 | 9,407 | 14,071 |
| | | <u>9,407</u> | <u>14,071</u> |
| NET CURRENT ASSETS | | 428,064 | 355,123 |
| TOATAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>648,064</u> | <u>585,123</u> |
| | | <u><u>648,064</u></u> | <u><u>585,123</u></u> |
| FINANCED BY: | | | |
| Restricted Funds | | 398,666 | 396,559 |
| Unrestricted Funds | | 249,398 | 188,564 |
| | | <u>648,064</u> | <u>585,123</u> |
| | | <u><u>648,064</u></u> | <u><u>585,123</u></u> |

These accounts have been prepared in accordance with the special provisions relating to small Companies within Part 15 Companies Act 2006.

For the Financial year ended 31st March 2024 the Company was entitled to exemption from Audit under Section 477 and no notice has been deposited under Section 476.

The Directors acknowledge their responsibilities for ensuring that Company keeps accounting records which comply with Section 386 of the Act and for preparing the accounts which give a true and fair view of the state of affairs of the Company as at the end of the Financial year and of its deficit for the Financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the Company.

Approved by the board on 2024 and signed on its behalf

Rosemary Perkins
Director and Trustee

The notes on pages 9 to 10 from part of these Financial Statements

- 7 -

Community Action Sport
(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost convention.

The Financial Statements also comply with the Statement of Recommended Practice(SORP) " Accounting and Reporting by Charities".

1.2 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost,less their estimated residual value, over their estimated useful lives on the following bases:-

| | |
|----------------------|----------------------|
| Land and Building | 2% on straight lone |
| Sport Equipment | 20% on straight lone |
| Fixture and Fittings | 20% on straight lone |
| Equipment | 20% on straight lone |
| Motor Vehicles | 25% on straight lone |

1.3 Fund Accounting

Unrestricted funds comprise accumulated surpluses on the general fund. They are available for use at the discretion of its trustees in trustees in furtherance of its Charitable Company's objectives.

Restricted funds are created when grants or donations are made for a particular purpose by the donor.

1.4 Taxation

No provision has been made for taxation as the Charity's Charitable status renders it exempt from UK direct taxation.

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES (CONTINUED)

1.5 Cash flow Statement

No cash flow statement has been prepared as the Company qualifies for the exemption conferred by Section 383 of the Companies Act 2006.

1.6 Expenditure on Management and Administration of the Charity.

Administration includes all expenditure not related to the Charitable activity or fundraising ventures. This includes costs of running office premises and Accountancy fees.

1.7 Community Action Sport anticipates receipt of substantial funds from a local beneficial entry will be designated for the use of Community Action Sport's activities and also for the maintenance of FK Sports Ground facilities infra-structure.

2 STATUS OF THE CHARITY

The charity is a Company limited by guarantee and has no Share Capital The liability of each member in the event of winding up is limited to £1.

3 MANAGEMENT AND ADMINISTRATION EXPENDITURE

| | | 2023 |
|--------------------------|---------------|----------------------|
| | £ | £ |
| Office Rent and Services | | - |
| Staff Cost | 9,384 | 9,093 |
| Pension Costs | 19,596 | 2,692 |
| Bank Charges | 1,701 | - |
| Accountancy | 3,180 | 3,180 |
| | <u>33,861</u> | <u>14,965</u> |

4 ANALYSIS OF TOTAL RESOURCES EXPENDERD

| | | 2023 |
|---------------------------------------|----------------|-----------------------|
| | £ | £ |
| Direct Charitable Expenditure: | | |
| Provision of Sports Facilities | 161,769 | 201,739 |
| Support Costs | 17,635 | 13,778 |
| | <u>179,404</u> | <u>215,517</u> |

Other Expenditure

| | | |
|--|-----------------------|-----------------------|
| Management and Administration of the Charity | 32,160 | 14,965 |
| | <u>211,564</u> | <u>230,482</u> |

5 NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

This is stated after charging

| | | |
|---|---------------|---------------|
| Depreciation/Amortisation of Fixed Assets | 10,000 | 10,000 |
| | <u>10,000</u> | <u>10,000</u> |

- 9 -

COMMUNITY ACTION SPORT
(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

6 TANGIBLE FIXED ASSETS

| All used for Charitable Purposes | LAND & BUILDING | SPORTS EQUIPMENT | TOTAL |
|-------------------------------------|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| COST | | | |
| At 1st April 2022 & 31st March 2024 | <u>500,000</u> | <u>2,140</u> | <u>502,140</u> |

DEPRECIATION/AMORTISATION

| | | | |
|---------------------|----------------|--------------|----------------|
| At 1st April 2023 | 270,000 | 2,140 | 272,140 |
| Change for the Year | 10,000 | - | 10,000 |
| At 31st March 2024 | <u>280,000</u> | <u>2,140</u> | <u>282,140</u> |

NET BOOK VALUE

| | | | |
|--------------------|----------------|---|----------------|
| At 31st March 2024 | <u>220,000</u> | - | <u>220,000</u> |
| At 31st March 2023 | <u>230,000</u> | - | <u>230,000</u> |

| | | 2023 |
|------------------|----------------------|----------------------|
| 7 DEBTORS | £ | £ |
| Debtors | 11,682 | 25,013 |
| Prepayments | 593 | 805 |
| | <u>12,274</u> | <u>25,818</u> |

8 CREDITORS

| | | |
|------------------------------|--------------|----------------------|
| Taxation and Social Security | 2,988 | 2,472 |
| Other Creditors | 6,420 | 11,599 |
| | <u>9,407</u> | <u>14,071</u> |

9 ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

| | UNRESTRICTED | RESTRICTED | TOTAL |
|--------------------------|----------------|----------------|----------------|
| Net Outgoing Resources | 60,834 | 2,107 | 62,940 |
| From Ordinary Activities | 188,564 | 396,559 | 585,123 |
| | <u>249,398</u> | <u>398,666</u> | <u>648,063</u> |

- 10 -

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

| | £ | £ | £ | 2023 £ |
|---------------------------------------|---|----------------|---|----------------|
| INCOME | | | | |
| Grants Haringey Council - Employments | | 8,944 | | 4,647 |
| - | | | | |
| Rent Received | | 104,368 | | 94,899 |
| Sports Activities | | 41,786 | | 27,926 |
| Facilities Provided | | 107,300 | | 97,920 |
| Interest | | 1,763 | | 295 |
| | | <u>153,857</u> | | <u>125,687</u> |

264,161

225,687

Less: EXPENDITURE**SPORTS ACTIVITIES**

| | | |
|------------------------------|-----------------------|-----------------------|
| Sport Ground | 73,111 | 65,750 |
| Coaches Fees and Costs | 33,750 | 36,674 |
| Insurance | 3,768 | 4,035 |
| Vehicle Expenses | 371 | 368 |
| Depreciation of Fixed Assets | 10,000 | 10,000 |
| | <u>121,000</u> | <u>116,827</u> |
| | <u><u>121,000</u></u> | <u><u>116,827</u></u> |

CO- ORDINATOR AND DEVELOPMENT OFFICER

| | | |
|-----------------|----------------------|----------------------|
| Salaries | 40,238 | 65,208 |
| Social Security | 2,434 | 6,021 |
| | <u>42,672</u> | <u>71,229</u> |
| | <u><u>42,672</u></u> | <u><u>71,229</u></u> |

ADMINISTRATION

| | | |
|--|----------------------|----------------------|
| Management Costs (Hire of hall) | 2,600 | 2,600 |
| Activities Afters Schools Costs | 2,768 | 4,314 |
| Staff Pension Cost | 19,596 | 2,692 |
| Employment Cost | 9,384 | 9,093 |
| Telephone | 2,504 | 2,437 |
| Postages and Stationery | 913 | 833 |
| Repairs and Renewals | 3,000 | 14,626 |
| General Expenses | 2,246 | 2,652 |
| Accountancy | 3,180 | 3,180 |
| Bank Charges and Interest | 1,701 | - |
| | <u>47,892</u> | <u>42,427</u> |
| | <u><u>47,892</u></u> | <u><u>42,427</u></u> |

| | | |
|---|----------------|---------------|
| TOTAL EXPENDITURE | 211,564 | 230,483 |
| | <hr/> | <hr/> |
| DEFICIT FOR THE YEAR | 52,596 | -4,796 |
| | <hr/> | <hr/> |
| H.M Revenue & Customs JRS | - | 26,336 |
| - | | |
| Used Sport Ground by Gas Board | - | 2,050 |
| HSBC Dividend | 10,344 | 5,294 |
| HSBC Sport Investment Deposit (Previously not counted) | - | 129,125 |
| NET INCOME FOR THE YEAR | 62,940 | 129,623 |
| | <hr/> <hr/> | <hr/> <hr/> |

Community Action Sport

A Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Action Sport

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of **Community Action Sport** ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 the Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mehran Imanzadeh

Mehran Imanzadeh FMAAT
Proact Accounting Limited
31 Bridge Road
Palace Gates
London
N22 7SN

18 December 2024

COMMUNITY ACTION SPORT

England & Wales - Charity number 1018900

Accounts

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2023

Company No.: 02799644 (England & Wales)

Registered Charity No.: 1018900

Proact Accounting Limited

PALACE GATES
BRIDGE ROAD
LONDON N22 7SN

COMMUNITY ACTION SPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

| CONTENTS | PAGE |
|--------------------------------|-------------|
| Company Information | 1 |
| Directors' and Trustee' Report | 2 to 5 |
| Statement of Financial' Report | 6 |
| Balance Sheet | 7 |
| Notes to Financial Statements | 8 to 10 |

The following pages do not form part of the Statutory Accounts:

| | |
|---|----|
| Detailed Income and Expenditure Account | 11 |
| Indendent Examiner's Report | 12 |

COMMUNITY ACTION SPORT

COMPANY INFORMATION

DIRECTORS AND TRUSTEES

**D Lewis
Ms R Perkins**

COMPANY SECRETARY

M Springthorpe

COMPANY NUMBER

O2799644 (England & Wales)

REGISTERED OFFICE

**" The Cottage "
703 High Road
Tottenham
London N17 8AD**

CHARITY NUMBER

1018900

ACCOUNTANTS

PROACT ACCOUNTING LIMITED

SOLICITORS

**John Bays & Co
240a High Road
Wood Green
London N22 4HH**

BANKERS

**Bank of Scotland Plc
Barclays Bank**

COMMUNITY ACTION SPORT LIMITED

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT

**The Directors and Trustees present their report and financial statements
For the year ended 31st March 2023**

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATIONS OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

The process of getting the Frederick Knight Sports Ground back as to as it was prior to the Covid19 pandemic was near complete by April 2022. The Roller Skating sessions that we organised at Tottenham Community Sports Centre were running very successfully attracting near maximum attendance at every session. We also continued to manage and open the outdoor ball courts every weekend (10am until 5pm) for young people. The attendance during each weekend was very good with around 200 children using the courts.

The Covid 19 lockdown started on the 23rd March 2020 with the closure of all our facilities. The staff were also unable to work and continued to be employed by Community Action Sport within the Governments furlough scheme. It was not until April 2021 that Community Action Sport were able to reopen the Frederick Knight Sports Ground within the Covid 19 government's guidelines. By this time the restrictions were finally being eased which enabled Community Action Sport staff to start work again on a part time basis within the furlough scheme. Since the Covid lockdown we had engaged a contractor to cut the grass and we were very grateful for their support but with the return of staff we were once again able to maintain the ground with our own work force.

In July 2021 we received the go ahead to make good the front entrance fencing/gate that was severely damaged the year before due to a car crash outside of the ground. The delay to repair the area was caused by Community Action Sport having to claim from the other party who was not insured. During the same month Community Action Sport organised a summer holiday programme for school children. This included Roller Skating sessions at Tottenham Community Sports Centre and free use of the ball courts at the Frederick Knight Sports Ground (every weekday 1pm – 4pm). Community Action Sport also continued its weekend programme of opening up the ball courts from 10.30am until 5pm on Saturdays and Sundays. The attendance at all these sessions was excellent although Community Action Sport had to limit the number of children participating in line with Covid 19 guidelines. The summer programme was part funded by Haringey Council. During this period Community Action Sport staff were still working on a part time basis as part of the government's furlough scheme.

We were able to recommence our car parking programme on Tottenham Hotspur match days between April and May 2021 when that year's football season finished. We started the car parking programme again when the new season started in August 2021 and continued on Tottenham Hotspur match days thereafter.

When we reached September 2021, there was great relief by Community Action Sport staff that they had achieved so much in such a short time after the Covid 19 lockdown. The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. The Frederick Knight Sports Ground was up and running after a very difficult time when some similar organisations were not able to continue, at the end of September 2021 the Government's furlough scheme finished. Community Action Sport were able to reinstate all the staff to the position they held prior to the Covid 19 pandemic without making any redundancies.

From September 2022 until April 2023 the attendance at most of afterschool activities was excellent with most sessions having a maximum attendance. Football matches also started to be played again on the grass pitches with Haringey Schools girls' representative teams being the main user. We also managed to paint the Pavilion exterior which improved the look of the building.

The importance of the government's furlough scheme and additional support grants did without doubt provide a life line to such organisations as Community Action Sports. It enabled Community Action Sport to keep its head above water in financial terms when the sport and leisure industry was suffering a decline due to the Covid19 pandemic. By April 2023 we also had additional income from our activities which enabled us to regain our stability and move forward in the maintenance and the development of the Frederick Knight Sports Ground. We also expanded our after-school activity sports programme for school children which was very important when there was a decline in such activities elsewhere.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five aside courts and 4 seven a side courts. There is also an artificial cricket wicket.

The charity conforms to all relevant quality control standards. This means that work involving children is undertaken by staff who are suitably qualified and vetted in accordance with the Child Care Legislation. All facilities used conform to health and safety standards. The charity only employs qualified coaching staff. It is the policy of the charity to employ local people as and when possible. Most of the staff employed by the Charity lived or worked within the local area.

The Charity has continued to manage and develop Frederick Knight Sports Ground which is now the only quality sports ground in Tottenham. The Charity has also been able to provide its support to save additional open green spaces such as Bull Lane Playing Fields. This has been done in conjunction with our partners and the local community. Our activities programme has also continued to be successful with more children taking part than ever before.

The regeneration of the area will provide more opportunities with the potential of the sports ground playing a pivotal role in keeping the local community active in sport.

FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £225,687 in the year and our resources stand at £455,500 in total. Expenditure for the year £230,483 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2022-23 has been one of recovery from the consequences of Covid19, the easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has been vital to enable the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities ready for 2022-2023. Community Action Sport received the anticipated restricted funding from a local beneficial entity to support its activities.

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

DIRECTORS AND TRUSTEES

The Directors and Trustees who served during the year were as follows: -

D Lewis

Ms R Perkins

None of the directors and trustees had an interest in the capital of the Charity that is a company limited by guarantee and not having a share capital. None of the directors and trustees received remuneration from the Charity. It is with regret that we have to report the death of our Trustee John Lake who gave many years of service to the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

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

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Directors and Trustees on 3rd January 2024 and signed on its behalf.

Rosemary Perkins



Director and Trustee

COMMUNITY ACTION SPORT
(A Company Limited by Guarantee, Without a Share Capital)

FOR THE YEAR ENDED 31ST MARCH 2023
STATEMENT OF FINANCIAL ACTIVITIES

| | | UNRESTRICTED FUNDS £ | RESTRICTED FUNDS £ | TOTAL 2023 £ | TOTAL 2022 £ |
|---|----------------------|----------------------------|--------------------------|--------------------|-----------------------|
| INCOME AND EXPENDITURE | | | | | |
| INCOME RESOURCES | | | | | |
| Grants Received | Haringey Council etc | 4,647 | - | 4,647 | 15,300 |
| | Covid 19 | | - | - | 3,455 |
| Sports Activities | | 27,926 | - | 27,926 | 11,170 |
| Facilities Provided | | 97,920 | - | 97,920 | 48,660 |
| Rent Received | | 94,899 | - | 94,899 | 94,965 |
| Interest Received | | - | 295 | 295 | - |
| TOATAL INCOMING RESOURCES | | <u>225,392</u> | <u>295</u> | <u>225,687</u> | <u>173,550</u> |
| RESOURCES EXPENDED | | | | | |
| Direct Charitable Expenditure: | | | | | |
| Provision of Sports Facilities | | 191,739 | 10,000 | 201,739 | 172,996 |
| Support Costs | | 13,778 | | 13,778 | 6,956 |
| | | <u>205,518</u> | <u>10,000</u> | <u>215,518</u> | <u>179,952</u> |
| Other Expenditure | | | | | |
| Management and Administration of the Charity | 3 | 14,965 | | 14,965 | 14,634 |
| TOTAL RESOURCES EXPEXNDED | 4 | <u>220,483</u> | <u>10,000</u> | <u>230,483</u> | <u>194,586</u> |
| Net(Outgoing) Incoming Resources | | | | | |
| From Ordinary Activities | | 4,909 | -9,705 | -4,796 | -21,036 |
| HM Revenue & Customs- JR | | | | | 26,336 |
| HSBC Dividend | | - | 5,294 | 5,294 | 2,050 |
| Sport Investment Deposit (Previously not counted) | | - | 129,125 | 129,125 | - |
| Balance Brought Forward | | 183,655 | 271,845 | 455,500 | 448,150 |
| BALANCES CARRIED FORWARD | | <u>188,564</u> | <u>396,559</u> | <u>585,123</u> | <u>455,500</u> |

The notes on pages 9 to 10 from part of these Financial Statements

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

BALANCE SHEET AS AT 31ST MARCH 2023

| | Notes | £ | £ | £ | 2022 £ |
|---|-------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible Assets | 6 | | 230,000 | | 240,000 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 25,818 | | 24,792 | |
| Cash at Bank | | 343,376 | | 201,017 | |
| | | <u>369,194</u> | | <u>225,809</u> | |
| CREDITORS -Amounts falling within over yea | 8 | | 14,071 | | 10,309 |
| | | | | <u>10,309</u> | |
| NET CURRENT ASSETS | | | 355,123 | | 215,500 |
| TOATAL ASSETS LESS CURRENT LIABILITIES | | | <u>585,123</u> | | <u>455,500</u> |
| FINANCED BY: | | | | | |
| Restricted Funds | | | 396,559 | | 271,845 |
| Unrestricted Funds | | | 188,564 | | 183,655 |
| | | | <u>585,123</u> | | <u>455,500</u> |

These accounts have been prepared in accordance with the special provisions relating to small Companies withen Part 15 vCompanies Act 2006.

For the Financial year ended 31st March 2023 the Company was entitled to exemption from Audit under Section 477 and no notice has been deposited under Section 476.

The Directors acknowledge their responsibilities for ensuring that Company keeps accounting records which comply with Section 386 of the Act and for preparing tje accounts which give a true and fair view of the state of affairs of the Company as at the end of the Financial year and of its deficit for the Financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the Company.

Approved by the board on³⁰.....January 2024 and signed on its behalf

R. C. Perkins

**Rosemary Perkins
Director and Trustee**

The notes on pages 9 to 10 from part of these Financial Statements

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1 ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost convention.

The Financial Statements also comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

1.2 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their estimated useful lives on the following bases:-

| | |
|----------------------|----------------------|
| Land and Building | 2% on straight line |
| Sport Equipment | 20% on straight line |
| Fixture and Fittings | 20% on straight line |
| Equipment | 20% on straight line |
| Motor Vehicles | 25% on straight line |

1.3 Fund Accounting

Unrestricted funds comprise accumulated surpluses on the general fund. They are available for use at the discretion of its trustees in furtherance of its Charitable Company's objectives.

Restricted funds are created when grants or donations are made for a particular purpose by the donor.

1.4 Taxation

No provision has been made for taxation as the Charity's Charitable status renders it exempt from UK direct taxation.

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1 ACCOUNTING POLICIES (CONTINUED)

1.5 Cashflow Statement

No cashflow statement has been prepared as the Company qualifies for the exemption conferred by Section 383 of the Companies Act 2006.

1.6 Expenditure on Management and Administration of the Charity.

Administration includes all expenditure not related to the Charitable activity or fundraising ventures. This includes costs of running office premises and Accountancy fees.

1.7 Community Action Sport has received receipt of substantial funds from a local beneficial entity and has be designated for the use of Community Action Sport's activities and also for the maintenance of FK Sports Ground facilities infra-structure.

2 STATUS OF THE CHARITY

The charity is a Company limited by guarantee and has no Share Capital. The liability of each member in the event of winding up is limited to £1.

3 MANAGEMENT AND ADMINISTRATION EXPENDITURE

| | 2022 |
|--------------------------|---------------|
| | £ |
| Office Rent and Services | - |
| Staff Cost | 9,093 |
| Pension Costs | 2,506 |
| Accountancy | 3,180 |
| | <u>14,965</u> |
| | <u>14,634</u> |

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

| | 2022 |
|--|----------------|
| | £ |
| Direct Charitable Expenditure: | |
| Provision of Sports Facilities | 201,739 |
| Support Costs | 13,778 |
| | <u>215,518</u> |
| | 162,996 |
| | 6,956 |
| | <u>169,952</u> |
| Other Expenditure | |
| Management and Administration of the Charity | 14,965 |
| | <u>14,634</u> |
| | <u>230,483</u> |
| | <u>184,586</u> |

5 NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

This is stated after charging

| | | |
|--|---------------|---------------|
| Depreciation/Admortisation of Fixed Assets | <u>10,000</u> | <u>10,293</u> |
|--|---------------|---------------|

COMMUNITY ACTION SPORT
(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

6 TANGIBLE FIXED ASSETS

| All used for Charitable Purposes | LAND & BUILDING | SPORTS EQUIPMENT | TOTAL |
|-------------------------------------|--------------------|---------------------|----------------|
| | £ | £ | £ |
| COST | | | |
| At 1st April 2022 & 31st March 2023 | <u>500,000</u> | <u>45,745</u> | <u>545,745</u> |
| DEPRECIATION/AMORTISATION | | | |
| At 1st April 2022 | 260,000 | 45,745 | 305,745 |
| Charge for the Year | 10,000 | - | 10,000 |
| At 31st March 2023 | <u>270,000</u> | <u>45,745</u> | <u>315,745</u> |
| NET BOOK VALUE | | | |
| At 31st March 2023 | <u>230,000</u> | <u>-</u> | <u>230,000</u> |
| At 31st March 2022 | <u>240,000</u> | <u>-</u> | <u>240,000</u> |

| 7 DEBTORS | £ | 2022 £ |
|------------------|---------------|-------------------|
| Debtors | 25,013 | 24,792 |
| Prepayments | 805 | - |
| | <u>25,818</u> | <u>24,792</u> |

8 CREDITORS

| | | |
|------------------------------|---------------|---------------|
| Taxation and Social Security | 2,472 | 2,369 |
| Other Creditors | 11,599 | 7,940 |
| | <u>14,071</u> | <u>10,309</u> |

9 ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

| | UNRESTRICTED | RESTRICTED | TOTAL |
|--------------------------|----------------|----------------|----------------|
| Net Outgoing Resources | 4,909 | 124,714 | 129,623 |
| From Ordinary Activities | <u>183,655</u> | <u>271,845</u> | <u>455,500</u> |
| | <u>188,564</u> | <u>396,559</u> | <u>585,123</u> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

| | £ | £ | £ | 2022 £ |
|--|----------------|----------------|---------------|----------------|
| INCOME | | | | |
| Grants - Haringey Council - Employments | | 4,647 | | 3,455 |
| - Covid 19 | | - | | 15,300 |
| Rent Received | | 94,899 | | 94,965 |
| Sports Activities | | 27,926 | | 11,170 |
| Facilities Provided | | 97,920 | | 48,660 |
| Interest | | 295 | | - |
| | | <u>225,687</u> | | <u>173,550</u> |
| Less: EXPENDITURE | | | | |
| SPORTS ACTIVITIES | | | | |
| Sport Ground | 65,750 | | 49,279 | |
| Coaches Fees and Costs | 36,674 | | 32,550 | |
| Insurance | 4,035 | | 4,696 | |
| Vehicle Expenses | 368 | | 623 | |
| Depreciation of Fixed Assets | 10,000 | | 10,293 | |
| | <u>116,827</u> | | <u>97,441</u> | |
| CO- ORDINATOR AND DEVELOPMENT OFFICER | | | | |
| Salaries | 65,208 | | 61,986 | |
| Social Security | 6,021 | | 5,856 | |
| | <u>71,229</u> | | <u>67,842</u> | |
| ADMINISTRATION | | | | |
| Management Costs (Hire of hall) | 2,600 | | 2,600 | |
| Activities Afters Schools Costs | 4,314 | | - | |
| Staff Pension Cost | 2,692 | | 2,506 | |
| Employment Cost | 9,093 | | 8,948 | |
| Telephone | 2,437 | | 2,092 | |
| Postages and Stationery | 833 | | 1,763 | |
| Repairs and Renewals | 14,626 | | 7,535 | |
| General Expenses | 2,652 | | 679 | |
| Accountancy | 3,180 | | 3,180 | |
| Professional Fees | - | | - | |
| | <u>42,427</u> | | <u>29,303</u> | |
| TOTAL EXPENDITURE | | <u>230,483</u> | | <u>194,586</u> |
| DEFICIT FOR THE YEAR | | | <u>-4,796</u> | <u>-21,036</u> |
| H.M Revenue & Customs - JRS | | | | 26,336 |
| Used Sport Ground by Gas Board | | | | 2,050 |
| HSBC Dividend | | 5,294 | | - |
| Sport Investment Deposit (Previously not counted) | | 129,125 | | - |
| NET INCOME FOR THE YEAR | | <u>129,623</u> | | <u>7,350</u> |

Community Action Sport

A Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Action Sport

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of **Community Action Sport** ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 the Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mehran Imanzadeh FMAAT
Proact Accounting Limited
31 Bridge Road
Palace Gates
London
N22 7SN

..... January 2024

COMMUNITY ACTION SPORT

England & Wales - Charity number 1018900

Accounts

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2022

Company No.: 02799644 (England & Wales)

Registered Charity No.: 1018900

VALLANCE LODGE & CO.
CHARTERED ACCOUNTANTS
PALACE GATES
BRIDGE ROAD
LONDON N22 7SN

COMMUNITY ACTION SPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

| <u>CONTENTS</u> | <u>PAGE</u> |
|---|-------------|
| Company Information | 1 |
| Directors' and Trustees' Report | 2 to 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 11 |
| The following pages do not form part of the Statutory Accounts: | |
| Detailed Income and Expenditure Account | 12 |
| Independent Examiner's Report | 13 |

COMMUNITY ACTION SPORT

COMPANY INFORMATION

DIRECTORS AND TRUSTEES

J Lake
D Lewis
Ms R Perkins

COMPANY SECRETARY

M Springthorpe

COMPANY NUMBER

02799644 (England & Wales)

REGISTERED OFFICE

“The Cottage”
703 High Road
Tottenham
London N17 8AD

CHARITY NUMBER

1018900

ACCOUNTANTS

Vallance Lodge & Co.
Chartered Accountants

SOLICITORS

John Bays & Co.
240a High Road
Wood Green
London N22 4HH

BANKERS

Bank of Scotland Plc
Barclays Plc

COMMUNITY ACTION SPORT LIMITED

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT

**The Directors and Trustees present their report and financial statements
For the year ended 31st March 2022**

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATIONS OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at other facilities within Haringey especially within the area of Tottenham. Including other activities such as car parking.

The Covid 19 lockdown started on the 23rd March 2020 with the closure of all our facilities. The staff were also unable to work and continued to be employed by Community Action Sport within the Governments furlough scheme. It was not until April 2021 that Community Action Sport were able to reopen the Frederick Knight Sports Ground within the Covid 19 government's guidelines. By this time the restrictions were finally being eased which enabled Community Action Sport staff to start work again on a part time basis within the furlough scheme. Since the covid lockdown we had engaged a contractor to cut the grass and we were very grateful for their support but with the return of staff we were once again able to maintain the ground with our own work force. In the initial period from April 2021, we only opened the out-door ball courts for public use which included use by young people at weekends. This was managed by Community Action Sport with Power league also opening up for their football business. In June 2021 Community Action Sport were able to restart it's after school activities at the Frederick Knight Sports Ground and Tottenham Community Sports Centre. This included Football Coaching and Roller-Skating Sessions. A booking system was introduced to participate in the sessions to keep within the Covid 19 guidelines. The use of the hall in the Pavilion was further delayed due to ventilation problems related to Covid 19 guidelines.

In July 2021 we received the go ahead to make good the front entrance fencing/gate that was severely damaged the year before due to a car crash outside of the ground. The delay to repair the area was caused by Community Action Sport having to claim from the other party who was not insured. During the same month Community Action Sport organised a summer holiday programme for school children. This included Roller Skating sessions at Tottenham Community Sports Centre and free use of the ball courts at the Frederick Knight Sports Ground (every weekday 1pm – 4pm). Community Action Sport also continued its weekend programme of opening up the ball courts from 10.30am until 5pm on Saturdays and Sundays. The attendance at all these sessions was excellent although Community Action Sport had to limit the number of children participating in line with Covid 19 guidelines. The summer programme was part funded by Haringey Council. During this period Community Action Sport staff were still working on a part time basis as part of the government's furlough scheme.

We were able to recommence our car parking programme on Tottenham Hotspur match days between April and May 2021 when that year's football season finished. We started the car parking programme again when the new season started in August 2021 and continued on Tottenham Hotspur match days thereafter.

When we reached September 2021, there was great relief by Community Action Sport staff that they had achieved so much in such a short time after the Covid 19 lockdown. The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. The Frederick Knight Sports Ground was up and running after a very difficult time when some similar organisations were not able to continue, at the end of September 2021 the Government's furlough scheme finished. Community Action Sport were able to reinstate all the staff to the position they held prior to the Covid 19 pandemic without making any redundancies.

From September 2021 until March 2022 the attendance at most of afterschool activities was excellent with most sessions having a maximum attendance. Football matches also started to be played again on the grass pitches with Haringey Schools girls' representative teams being the main user. We also managed to paint the Pavilion exterior which improved the look of the building.

The importance of the government's furlough scheme and additional support grants did without doubt provide a life line to such organisations as Community Action Sports. It enabled Community Action Sport to keep its head above water in financial terms when the sport and leisure industry was suffering a decline due to the Covid19 pandemic. By March 2022 we also had additional income from our activities which enabled us to regain our stability and move forward in the maintenance and the development of the Frederick Knight Sports Ground. We also expanded our after-school activity sports programme for school children which was very important when there was a decline in such activities elsewhere.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five aside courts and 4 seven a side courts. There is also an artificial cricket wicket.

The charity conforms to all relevant quality control standards. This means that work involving children is undertaken by staff who are suitably qualified and vetted in accordance with the Child Care Legislation. All facilities used conform to health and safety standards. The charity only employs qualified coaching staff. It is the policy of the charity to employ local people as and when possible. Most of the staff employed by the Charity lived or worked within the local area.

The Charity has continued to manage and develop Frederick Knight Sports Ground which is now the only quality sports ground in Tottenham. The Charity has also been able to provide its support to save additional open green spaces such as Bull Lane Playing Fields. This has been done in conjunction with our partners and the local community. Our activities programme has also continued to be successful with more children taking part than ever before.

The regeneration of the area will provide more opportunities with the potential of the sports ground playing a pivotal role in keeping the local community active in sport.

FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £201,936 in the year and our resources stand at £455,500 in total. Expenditure for the year £194,586 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2021-22 has been one of extreme uncertainty caused by the consequences of Covid19, the gradual easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has been vital to enable the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities ready for hopefully an improvement in 2022-2023.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

DIRECTORS AND TRUSTEES

The Directors and Trustees who served during the year were as follows: -

D Lewis

Ms R Perkins

J Lake

None of the directors and trustees had an interest in the capital of the Charity that is a company limited by guarantee and not having a share capital. None of the directors and trustees received remuneration from the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

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

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Directors and Trustees on 19 December 2022 and signed on its behalf.

Rosemary Perkins

Director and Trustee

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

| | <u>NOTE</u> | <u>UNRESTRICTED</u> <u>FUNDS</u> | <u>RESTRICTED</u> <u>FUNDS</u> | <u>TOTAL</u> <u>2022</u> | <u>TOTAL</u> <u>2021</u> |
|--|-------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | | £ | £ | £ | £ |
| <u>INCOME AND EXPENDITURE</u> | | | | | |
| <u>INCOME RESOURCES</u> | | | | | |
| Grants Received - Haringey Council etc | | 15,300 | | | |
| - Covid-19 | | | - | 42,136 | 42136 |
| - Employment | | | 3,445 | 3,989 | 3989 |
| Sports Activities | | 11,170 | - | 11,842 | 11842 |
| Facilities Provided | | 48,660 | - | 4,680 | 4680 |
| Rent Received | | 94,965 | - | 95,467 | 95467 |
| Interest Received | | - | - | - | - |
| TOTAL INCOMING RESOURCES | | <u>170,095</u> | <u>3,445</u> | <u>158,114</u> | <u>158,114</u> |
| <u>RESOURCES EXPENDED</u> | | | | | |
| Direct Charitable Expenditure | | | | | |
| Provision of Sports Facilities | | 162,996 | 10,000 | 172,996 | 143,679 |
| Support Costs | | 6,956 | - | 6,956 | 5,860 |
| | | <u>169,952</u> | <u>10,000</u> | <u>179,952</u> | <u>149,539</u> |
| Other Expenditure | | | | | |
| Management and Administration of the Charity | 3 | <u>14,634</u> | <u>-</u> | <u>14,634</u> | <u>14,544</u> |
| TOTAL RESOURCES EXPENDED | 4 | <u>184,586</u> | <u>10,000</u> | <u>194,586</u> | <u>164,083</u> |
| Net (Outgoing) Incoming Resources | | | | | |
| From Ordinary Activities | | (14,491) | (6,545) | (21,036) | (5,969) |
| HM Revenue & Customs - JR | | 63,655 | - | 26,336 | 63,655 |
| Special Grant from British Gas | | 2,050 | | 2,050 | |
| Balances Brought Forward | | <u>106,063</u> | <u>278,390</u> | <u>390,464</u> | <u>390,464</u> |
| BALANCES CARRIED FORWARD | | <u>183,655</u> | <u>271,845</u> | <u>455,500</u> | <u>448,150</u> |

The notes on pages 8 to 11 form part of these financial statements

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

BALANCE SHEET AS AT 31ST MARCH 2022

| | <u>Notes</u> | <u>£</u> | <u>£</u> | <u>2021</u> | <u>£</u> |
|---|--------------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible Assets | 6 | | 240,000 | | 250,293 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 24,792 | | 55,753 | |
| Cash at Bank and in Hand | | <u>201,017</u> | | <u>155,311</u> | |
| | | 225,809 | | 211,064 | |
| CREDITORS: Amounts falling due within one year | | | | | |
| | 8 | <u>10,309</u> | | <u>13,207</u> | |
| NET CURRENT ASSETS | | | <u>215,500</u> | | <u>197,857</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>455,500</u> | | <u>448,150</u> |
| FINANCED BY: | | | | | |
| Restricted Funds | | | 271,845 | | 278,390 |
| Unrestricted Funds | | | <u>183,655</u> | | <u>169,760</u> |
| | 9 | | <u>455,500</u> | | <u>448,150</u> |

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 Companies Act 2006.

For the financial year ended 31st March 2022 the company was entitled to exemption from audit under Section 477, Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board on 19 December 2022 and signed on its behalf.

Rosemary Perkins
Director & Trustee

The notes on pages 8 to 11 form part of these financial statements

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention.

The financial statements also comply with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

1.2 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their estimated useful lives on the following bases:-

| | |
|-----------------------|-------------------------|
| Land and Buildings | 2% on straight line |
| Sports Equipment | 20% on straight line |
| Fixtures and Fittings | 20% on straight line |
| Equipment | 20% on straight line |
| Motor Vehicles | 25% on reducing balance |

1.3 Fund Accounting

Unrestricted funds comprise accumulated surpluses on the general fund. They are available for use at the discretion of its trustees in furtherance of its charitable company's objectives.

Restricted funds are created when grants or donations are made for a particular purpose by the donor.

1.4 Taxation

No provision has been made for taxation, as the charity's charitable status renders it exempt from UK direct taxation.

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (CONTINUED)

1.5 Cashflow Statement

No cashflow statement has been prepared as the company qualifies for the exemption conferred by Section 383 of the Companies Act 2006.

1.6 Expenditure on Management and Administration of the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running office premises and accountancy fees.

2. STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. MANAGEMENT & ADMINISTRATION EXPENDITURE

| | <u>£</u> | <u>2021</u> <u>£</u> |
|--------------------------|---------------|-------------------------|
| Office Rent and Services | | (3) |
| Staff Costs | 8,948 | 8,632 |
| Pension Cost | 2,506 | 2,855 |
| Accountancy Fees | 3,180 | 3,060 |
| | <u>14,634</u> | <u>14,544</u> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

4. ANALYSIS OF TOTAL RESOURCES EXPENDED

| | <u>£</u> | <u>£</u> | <u>£</u> | <u>Total</u> <u>2021</u> <u>£</u> |
|---|----------|----------------|----------|---|
| Direct Charitable Expenditure: | | | | |
| Provision of Sports Facilities | | 162,996 | | 143,679 |
| Support Costs | | <u>6,956</u> | | <u>5,860</u> |
| | | 169,952 | | 149,539 |
| Other Expenditure | | | | |
| Management and Administration of the Charity | | <u>14,634</u> | | <u>14,544</u> |
| | | <u>184,586</u> | | <u>164,083</u> |

5. NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

| | <u>£</u> | <u>2021</u> <u>£</u> |
|--|--------------|-------------------------|
| This is stated after charging: | | |
| Depreciation/Amortisation of Fixed Assets | | |
| - Owned by the Charity | <u>10293</u> | <u>12,045</u> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

6. TANGIBLE FIXED ASSETS

| All used for Charitable Purposes | <u>LAND & BUILDINGS</u> | <u>SPORTS EQUIPMENT</u> | <u>TOTAL</u> |
|----------------------------------|---------------------------------|-----------------------------|----------------|
| | £ | £ | £ |
| <u>COST</u> | | | |
| At 1 st April 2021 | 500,000 | 45,745 | 545,745 |
| Additions | - | - | - |
| At 31 st March 2022 | <u>500,000</u> | <u>45,745</u> | <u>545,745</u> |
| <u>DEPRECIATION/AMORTISATION</u> | | | |
| At 1st April 2021 | 250,000 | 45,452 | 295,452 |
| Charge for Year | 10,000 | 293 | 10,293 |
| At 31st March 2022 | <u>260,000</u> | <u>45,745</u> | <u>305,745</u> |
| <u>NET BOOK VALUE</u> | | | |
| At 31st March 2022 | <u>240,000</u> | <u> </u> | <u>240,000</u> |
| At 31st March 2021 | <u>250,000</u> | <u>293</u> | <u>250,293</u> |

7. DEBTORS

| | £ | 2021 |
|-------------|---------------|---------------|
| Debtors | 24,792 | 55,753 |
| Prepayments | - | - |
| | <u>24,792</u> | <u>55,753</u> |

8. CREDITORS - Amounts falling due within one year

| | | |
|------------------------------|---------------|---------------|
| Taxation and Social Security | 2,369 | 1,904 |
| Other Creditors | 7,940 | 11,303 |
| | <u>10,309</u> | <u>13,207</u> |

9. ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

| | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|---|---------------------|-------------------|----------------|
| | £ | £ | £ |
| Net Outgoing Resources from Ordinary Activities | 13,895 | (6,545) | 7,350 |
| Balance brought forward | <u>169,760</u> | <u>278,390</u> | <u>448,150</u> |
| Balances carried forward | <u>183,655</u> | <u>271,845</u> | <u>455,500</u> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION SPORT

I report on the accounts of the charitable company for the year ended 31st March 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

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 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.

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:
 - to keep accounting records in accordance with S386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.

IMAGESTOR
PALACE GATES
BRIDGE ROAD
LONDON N22 7SN

M Y MANJRA FCA
VALLANCE LODGE & CO.
CHARTERED ACCOUNTANTS

12 January 2023

COMMUNITY ACTION SPORT

England & Wales - Charity number 1018900

Accounts

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2021

Company No.: 02799644 (England & Wales)

Registered Charity No.: 1018900

VALLANCE LODGE & CO.
CHARTERED ACCOUNTANTS
PALACE GATES
BRIDGE ROAD
LONDON N2 7SN

COMMUNITY ACTION SPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

| <u>CONTENTS</u> | <u>PAGE</u> |
|-----------------------------------|-------------|
| Company Information | 1 |
| Directors' and Trustees' Report | 2 to 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 11 |

The following pages do not form part of the Statutory Accounts:

| | |
|---|----|
| Detailed Income and Expenditure Account | 12 |
| Independent Examiner's Report | 13 |

COMMUNITY ACTION SPORT

COMPANY INFORMATION

DIRECTORS AND TRUSTEES

J Lake
D Lewis
Ms R Perkins

COMPANY SECRETARY

M Springthorpe

COMPANY NUMBER

02799644 (England & Wales)

REGISTERED OFFICE

“The Cottage”
703 High Road
Tottenham
London N17 8AD

CHARITY NUMBER

1018900

ACCOUNTANTS

Vallance Lodge & Co.
Chartered Accountants

SOLICITORS

John Bays & Co.
240a High Road
Wood Green
London N22 4HH

BANKERS

Bank of Scotland Plc
Barclays Plc

COMMUNITY ACTION SPORT LIMITED

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT

**The Directors and Trustees present their report and financial statements
For the year ended 31st March 2021**

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATIONS OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at other facilities within Haringey especially within the area of Tottenham.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR

The onset of the corona 19 lockdown for the whole country had a major impact on all aspects of the charity. The protection of the staff and participants from catching covid19 was a priority. We followed government guidelines related to Covid19 with staff being furloughed. The furlough scheme was a government financial support package to enable staff to not attend work and still be paid a percentage of their average salary. The government provided up to 80% of the costs to the employer. Community Action Sport paid the remaining 20% with all staff receiving their average weekly pay. This payment was continued in line with the Governments formal communication regarding Covid19. Although the normal activities would have revolved around the maintenance, security and development of the Frederick Knight Sports Ground including the organisation of sport activities for children and people living in areas of deprivation. Community Action Sport had to discontinue this programme to concentrate its efforts to protect everyone involved with our organisation from Covid19.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

The Frederick Knight Sports Ground is the only remaining sports ground in Tottenham so it was critical to protect the site to safeguard its future. With no staff at the ground during the covid19 lockdown it was important to try and not let the site deteriorate. The maintenance and the cutting of the grass became a priority. We were able to secure the services of a local company that were able to cut the grass on a regular basis. This was a crucial agreement that helped us to keep the ground in good order. We also have a security video system for the ground that enable us to monitor the site via the internet. There was also an incident at the ground when a car crashed at the side of the front gate and caused serious damage to the fencing. We had to make an insurance claim (via the offending car driver) to repair the damage. This was being processed accordingly. The boundary fencing for the whole ground is 1057 metres long and consists of wooden/wire/brick fencing which we normally maintain with the support of the community service who provide labour (10 people) on two days a week. This work discontinued for the year due to the restrictions of covid19. It would mean that the lack maintenance of this fencing during the year could create a future large financial burden that will have to be addressed as soon as we return to some normality.

We have also been very successful in encouraging girls to participate in sport. Our partnership with Spurs Ladies F.C came to an end due to the club merging with Tottenham Hotspur Football. Tottenham Hotspur Football Club gained control of the club with most of the former voluntary management not staying with the club. The Spurs Ladies Football club was an amateur organisation that was run independently by volunteers prior to Tottenham Hotspur taking over control of the club. It had been based at the Frederick Knight Sports Ground for over 20 years and during this time had a very successful partnership with Community Action Sport. The club originally started at the ground (20 years ago) with a couple of teams and by 2019 was fielding up to 14 teams. It was a major success story for the ground which had also been established as the home of women and girls soccer in the region. There was no indication to Community Action Sport from Tottenham Hotspur regarding their intention to disband the very successful women and girls football structure at the ground. The only notification Community Action Sport received was an email at the end of the football season from Tottenham Hotspur that they would cease to use the ground thereafter.

Ownership of the sports ground has made the charity into an important sports facilitator for the people of Tottenham. It continues to pursue its people orientated policy. This will benefit the charity in the pursuit of its objectives.

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five aside courts and 4 seven a side courts. There is also an artificial cricket wicket.

The charity conforms to all relevant quality control standards. This means that work involving children is undertaken by staff who are suitably qualified and vetted in accordance with the Child Care Legislation. All facilities used conform to health and safety standards. The charity only employs qualified coaching staff. It is the policy of the charity to employ local people as and when possible. Most of the staff employed by the Charity lived or worked within the local area.

The Charity has continued to manage and develop Frederick Knight Sports Ground which is now the only quality sports ground in Tottenham. The Charity has also been able to provide its support to save additional open green spaces such as Bull Lane Playing Fields. This has been done in conjunction with our partners and the local community. Our activities programme has also continued to be successful with more children taking part than ever before.

The regeneration of the area will provide more opportunities with the potential of the sports ground playing a pivotal role in keeping the local community active in sport.

FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £158,114 in the year and our resources stand at £448,150 in total. Expenditure for the year £164,083 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2020-21 has been one of extreme uncertainty caused by Covid 19 with the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has been vital to enable the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities ready for hopefully a better 2021-2022.

(A Company Limited by Guarantee, Without a Share Capital)

DIRECTORS' AND TRUSTEES' REPORT CONTINUED

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

DIRECTORS AND TRUSTEES

The Directors and Trustees who served during the year were as follows: -

D Lewis

Ms R Perkins

J Lake

None of the directors and trustees had an interest in the capital of the Charity that is a company limited by guarantee and not having a share capital. None of the directors and trustees received remuneration from the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

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

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Directors and Trustees on 2 December 2021 and signed on its behalf.

Rosemary Perkin

Director and Trustee

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

| | <u>NOTE</u> | <u>UNRESTRICTED</u> <u>FUNDS</u> | <u>RESTRICTED</u> <u>FUNDS</u> | <u>TOTAL</u> <u>2021</u> | <u>TOTAL</u> <u>2020</u> |
|--|-------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | | £ | £ | £ | £ |
| <u>INCOME AND EXPENDITURE</u> | | | | | |
| INCOME RESOURCES | | | | | |
| Grants Received - Haringey Council etc | | | | | |
| - Covid-19 | | 42,136 | - | 42,136 | |
| - Employment | | - | 3,989 | 3,989 | 5,947 |
| Sports Activities | | 11,842 | - | 11,842 | 62,587 |
| Facilities Provided | | 4,680 | - | 4,680 | 63,091 |
| Rent Received | | 95,467 | - | 95,467 | 94,404 |
| Interest Received | | - | - | - | 7 |
| TOTAL INCOMING RESOURCES | | 154,125 | 3,989 | 158,114 | 226,036 |
| RESOURCES EXPENDED | | | | | |
| Direct Charitable Expenditure | | | | | |
| Provision of Sports Facilities | | 133,679 | 10,000 | 143,679 | 185,050 |
| Support Costs | | 5,860 | - | 5,860 | 23,712 |
| | | 139,539 | 10,000 | 149,539 | 208,762 |
| Other Expenditure | | | | | |
| Management and Administration of the Charity | 3 | 14,544 | - | 14,544 | 13,413 |
| TOTAL RESOURCES EXPENDED | 4 | 154,083 | 10,000 | 164,083 | 222,175 |
| Net (Outgoing) Incoming Resources | | | | | |
| From Ordinary Activities | | 42 | (6,011) | (5,969) | 3,861 |
| HM Revenue & Customs - JR | | 63,655 | - | 63,655 | |
| Balances Brought Forward | | 106,063 | 284,401 | 390,464 | 386,603 |
| BALANCES CARRIED FORWARD | | 169,760 | 282,390 | 448,150 | 390,464 |

The notes on pages 8 to 11 form part of these financial statements

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

BALANCE SHEET AS AT 31ST MARCH 2021

| | <u>Notes</u> | <u>£</u> | <u>£</u> | <u>2020</u> | <u>£</u> |
|---|--------------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible Assets | 6 | | 250,293 | | 262,338 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 55,753 | | 27,464 | |
| Cash at Bank and in Hand | | 155,311 | | 113,076 | |
| | | <u>211,064</u> | | <u>140,540</u> | |
| CREDITORS: Amounts falling due within one year | 8 | <u>13,207</u> | | <u>12,414</u> | |
| NET CURRENT ASSETS | | | <u>197,857</u> | | <u>128,126</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>448,150</u> | | <u>390,464</u> |
| FINANCED BY: | | | | | |
| Restricted Funds | | | 278,390 | | 284,401 |
| Unrestricted Funds | | | <u>169,760</u> | | <u>106,063</u> |
| | 9 | | <u>448,150</u> | | <u>390,464</u> |

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 Companies Act 2006.

For the financial year ended 31st March 2021 the company was entitled to exemption from audit under Section 477, Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board on 2 December 2021 and signed on its behalf.

Rosemary Perkins
Director & Trustee

The notes on pages 8 to 11 form part of these financial statements

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention.

The financial statements also comply with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

1.2 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their estimated useful lives on the following bases:-

| | |
|-----------------------|-------------------------|
| Land and Buildings | 2% on straight line |
| Sports Equipment | 20% on straight line |
| Fixtures and Fittings | 20% on straight line |
| Equipment | 20% on straight line |
| Motor Vehicles | 25% on reducing balance |

1.3 Fund Accounting

Unrestricted funds comprise accumulated surpluses on the general fund. They are available for use at the discretion of its trustees in furtherance of its charitable company's objectives.

Restricted funds are created when grants or donations are made for a particular purpose by the donor.

1.4 Taxation

No provision has been made for taxation, as the charity's charitable status renders it exempt from UK direct taxation.

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (CONTINUED)

1.5 Cashflow Statement

No cashflow statement has been prepared as the company qualifies for the exemption conferred by Section 383 of the Companies Act 2006.

1.6 Expenditure on Management and Administration of the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running office premises and accountancy fees.

2. STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. MANAGEMENT & ADMINISTRATION EXPENDITURE

| | <u>£</u> | <u>2020</u> <u>£</u> |
|--------------------------|---------------|-------------------------|
| Office Rent and Services | (3) | (1,134) |
| Staff Costs | 8,632 | 8,632 |
| Pension Cost | 2,855 | 2,855 |
| Accountancy Fees | 3,060 | 3,060 |
| | <u>14,544</u> | <u>13,413</u> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

4. ANALYSIS OF TOTAL RESOURCES EXPENDED

| | <u>£</u> | <u>£</u> | <u>£</u> | <u>Total</u> <u>2020</u> <u>£</u> |
|---|----------|----------------|----------|---|
| Direct Charitable Expenditure: | | | | |
| Provision of Sports Facilities | | 143,679 | | 185,050 |
| Support Costs | | <u>5,860</u> | | <u>23,712</u> |
| | | 149,539 | | 208,762 |
| Other Expenditure | | | | |
| Management and Administration of the Charity | | <u>14,544</u> | | <u>13,413</u> |
| | | <u>164,083</u> | | <u>222,175</u> |

5. NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

| | <u>£</u> | <u>2020</u> <u>£</u> |
|--|---------------|-------------------------|
| This is stated after charging: | | |
| Depreciation/Amortisation of Fixed Assets | | |
| - Owned by the Charity | <u>12,045</u> | <u>12,336</u> |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

6. TANGIBLE FIXED ASSETS

| All used for Charitable Purposes | <u>LAND & BUILDINGS</u> £ | <u>SPORTS EQUIPMENT</u> ETC £ | <u>TOTAL</u> £ |
|----------------------------------|--------------------------------------|---|-------------------|
| <u>COST</u> | | | |
| At 1 st April 2020 | 500,000 | 45,745 | 545,745 |
| Additions | - | - | - |
| At 1st April 2021 | 500,000 | 45,745 | 545,745 |
| <u>DEPRECIATION/AMORTISATION</u> | | | |
| At 1st April 2020 | 240,000 | 43,407 | 283,407 |
| Charge for Year | 10,000 | 2,045 | 12,045 |
| At 31st March 2021 | 250,000 | 45,452 | 295,452 |
| <u>NET BOOK VALUE</u> | | | |
| At 31st March 2021 | 250,000 | 293 | 250,293 |
| At 31st March 2020 | 260,000 | 2,338 | 262,338 |

7. DEBTORS

| | £ | 2020 |
|-------------|--------|--------|
| Debtors | 55,753 | 23,222 |
| Prepayments | - | 4,242 |
| | 55,753 | 27,464 |

8. CREDITORS - Amounts falling due within one year

| | | |
|------------------------------|--------|--------|
| Taxation and Social Security | 1,904 | 2,387 |
| Other Creditors | 11,303 | 10,027 |
| | 13,207 | 12,414 |

9. ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

| | <u>UNRESTRICTED</u> £ | <u>RESTRICTED</u> £ | <u>TOTAL</u> £ |
|---|--------------------------|------------------------|-------------------|
| Net Outgoing Resources from Ordinary Activities | 63,697 | (6,011) | 57,686 |
| Balance brought forward | 106,063 | 284,401 | 390,464 |
| Balances carried forward | 169,760 | 278,390 | 448,150 |

COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION SPORT

I report on the accounts of the charitable company for the year ended 31st March 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

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 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.

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:
 - to keep accounting records in accordance with S386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.

IMAGESTOR
PALACE GATES
BRIDGE ROAD
LONDON N22 7SN

M Y MANJRA FCA
VALLANCE LODGE & CO.
CHARTERED ACCOUNTANTS

3 December 2021