

SPORTAC 76 LIMITED

England & Wales · Charity number 1063653

Details

Status Registered

Legal form Charitable company

Company number [03394000](#)

Registered 1997-07-29

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

Contact

Address 13 Blacksmith Close
Sunbury-On-Thames
Middlesex
TW166BF

Phone 07528407601

Email karen.p.edney@sky.com

Website www.sportacacrobatics.co.uk

Activities

Objects: FOR THE BENEFIT OF THE INHABITANTS OF FELTHAM AND THE SURROUNDING AREA ("THE AREA OF BENEFIT") BY PROVIDING OR ASSISTING IN THE OEGANISATION OR PROVISION OF FACILITIES FOR PHYSICAL RECREATION IN PARTICULAR BUT NOT EXCLUSIVELY IN SPORTS ACROBATICS IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS.

Activities: Teaching of Acrobatic Gymnastics to young people of Feltham Middlesex and surrounding areas

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** GREATER LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£36,586	£49,596	-	-
2024-08-31	£14,882	£30,681	-	-
2023-08-31	£20,902	£23,956	-	-
2022-08-31	£19,025	£21,994	-	-
2021-08-31	£49,551	£15,746	-	-

Trustees

Name	Role	Appointed
Charlotte Victoria White		2025-09-07
DIANE FLINT		
Geoffrey Maitland Butterfield		2025-09-07

SPORTAC 76 LIMITED

England & Wales - Charity number 1063653

Accounts

Charity registration number 1063653

Company registration number 3394000 (England and Wales)

SPORTAC 76 LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

SPORTAC 76 LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Diane Lesley Flint Osborn Nicola Jane Uttley Alexander David	(Appointed 1 August 2025) (Appointed 1 August 2025)
Charity number	1063653	
Company number	3394000	
Principal address	13 Blacksmith Close SUNBURY-ON-THAMES Middlesex TW166BF	
Registered office	1 Park Road Hampton Wick Kingston Upon Thames Surrey England KT1 4AS	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

SPORTAC 76 LIMITED

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SPORTAC 76 LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to 14 of the financial statements and comply with, the Companies Act 2006 and "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).

Objectives and activities

The charity's principal objects are to provide facilities for physical recreation, in particular acrobatic gymnastics, for the benefit of the inhabitants of Feltham and the surrounding area.

Public benefit

The principal activity of the company is the provision of facilities for acrobatic gymnastics and organised participation in various competitions and displays.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The teaching of Acrobatic Gymnastics to young people of Feltham Middlesex and the surrounding areas. The club has around 55 young people who train between one and three times per week and enter local competitions and festivals.

Financial review

During the period the charity had income resources of £36,586 and a total expenditure of £49,596 resulting in net deficit of £13,010 (2024 (£15,799)).

The charity's activities do not expose it to significant financial risks. Reserves are maintained at a level which the trustees consider sufficient to maintain the charity's activities for the foreseeable future. The charity does not use complex or derivative financial instruments.

Credit risk

The charity's principal financial assets are bank balances held with UK retail banks. The credit risk on these funds is considered negligible because of protection afforded by the Financial Services Compensation Scheme.

Structure, governance and management

The company is a company limited by guarantee, incorporated in England, and a registered charity, and is governed by its Memorandum and Articles of Association.

Any new appointments are at the recommendation of the board.

Induction and training of trustees

In the view of the board, all new trustees are given sufficient training and have enough knowledge of their particular areas of responsibility to understand the nature of the charity and comply with the charity's objectives and policies. Trustees are required to be aware of both their legal and professional responsibilities under charity and company law.

SPORTAC 76 LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The company is managed by its trustees as a body. All trustees are actively involved in the company's activities. Trustees are reimbursed for out-of-pocket expenses and kit costs, but no trustee receives any remuneration from the charity.

Anthony Ball	(Resigned 1 August 2025)
Diane Lesley Flint	
Jodie Louise Harding	(Resigned 1 August 2025)
Tania lousie Noble	(Resigned 1 August 2025)
Osborn Nicola Jane	(Appointed 1 August 2025)
Uttley Alexander David	(Appointed 1 August 2025)

Statement of trustees' responsibilities

The trustees, who are also the directors of Sportac 76 Limited for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

The trustees' report was approved by the Board of Trustees.



Diane Lesley Flint
Trustee

Date: 05.11.2025

SPORTAC 76 LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SPORTAC 76 LIMITED

I report to the trustees on my examination of the financial statements of Sportac 76 Limited (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (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).

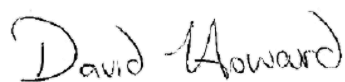
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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 that in any material respect:

- 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 05-11-2025.....

SPORTAC 76 LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 AUGUST 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	-	900	900	900
Charitable activities	3	35,686	-	35,686	13,982
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		35,686	900	36,586	14,882
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	4	48,696	900	49,596	30,681
		<hr/>	<hr/>	<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds					
		(13,010)	-	(13,010)	(15,799)
Fund balances at 1 September 2024		27,729	-	27,729	43,528
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 August 2025		14,719	-	14,719	27,729
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SPORTAC 76 LIMITED**BALANCE SHEET***AS AT 31 AUGUST 2025*

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		1,530		785
Current assets					
Debtors	10	624		625	
Cash at bank and in hand		14,503		27,459	
		<u>15,127</u>		<u>28,084</u>	
Creditors: amounts falling due within one year	11	<u>(1,938)</u>		<u>(1,140)</u>	
Net current assets			13,189		26,944
Total assets less current liabilities			<u>14,719</u>		<u>27,729</u>
Income funds					
Unrestricted funds			14,719		27,729
			<u>14,719</u>		<u>27,729</u>

SPORTAC 76 LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 05.11.2025

DL FLA

Diane Lesley Flint

Trustee

Company registration number 3394000

SPORTAC 76 LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Sportac 76 Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Park Road, Hampton Wick, Kingston Upon Thames, Surrey, KT1 4AS, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SPORTAC 76 LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% Straight Line Method
---------------------	--------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SPORTAC 76 LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2025****2 Income from donations and legacies**

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	900	900

3 Charitable activities

	2025 £	2024 £
Acrobatic gymnastics	35,686	13,982

4 Charitable activities

	2025 £	2024 £
Kit and equipment	2,647	2,969
Subscriptions and entry fees	3,156	2,218
	5,803	5,187
Share of support costs (see note 5)	41,639	24,174
Share of governance costs (see note 5)	2,154	1,320
	49,596	30,681
Analysis by fund		
Unrestricted funds	48,696	29,781
Restricted funds	900	900
	49,596	30,681

SPORTAC 76 LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2025****5 Support costs**

	Support costs	Governance costs	2025	2024
	£	£	£	£
Depreciation	1,017	-	1,017	665
Rent	7,500	-	7,500	7,500
Rates	1,496	-	1,496	889
Light, heat and power	6,233	-	6,233	13,651
Insurance	1,291	-	1,291	1,158
Repairs and maintenance	23,985	-	23,985	99
Communications and IT	-	-	-	32
Other office expenses	117	-	117	180
Accountancy fees	-	2,154	2,154	1,320
	<u>41,639</u>	<u>2,154</u>	<u>43,793</u>	<u>25,494</u>
Analysed between Charitable activities	<u>41,639</u>	<u>2,154</u>	<u>43,793</u>	<u>25,494</u>

Governance costs includes payments to the auditors of £1,938 (2024- £1,140) for independent examination fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SPORTAC 76 LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2025****9 Tangible fixed assets**

	Plant and equipment £
Cost	
At 1 September 2024	3,405
Additions	1,762
	<hr/>
At 31 August 2025	5,167
	<hr/>
Depreciation and impairment	
At 1 September 2024	2,620
Depreciation charged in the year	1,017
	<hr/>
At 31 August 2025	3,637
	<hr/>
Carrying amount	
At 31 August 2025	1,530
	<hr/> <hr/>
At 31 August 2024	785
	<hr/> <hr/>

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	624	625
	<hr/> <hr/>	<hr/> <hr/>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,938	1,140
	<hr/> <hr/>	<hr/> <hr/>

SPORTAC 76 LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2025****12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
Jack Petchey award scheme	-	900	(900)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Jack Petchey award scheme	-	900	(900)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The above restricted fund was in relation to the award grant received from the Jack Petchey award scheme. The fund has been applied in accordance with the terms set out in the scheme.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	27,729	35,686	(48,696)	14,719
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	43,528	13,982	(29,781)	27,729
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SPORTAC 76 LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2025**

14 Analysis of net assets between funds

	Unrestrict ed funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Fund balances at 31 August 2025 are represented by:				
Tangible assets	1,530	-	1,530	785
Current assets/(liabilities)	13,189	-	13,189	26,944
	<u>14,719</u>	<u>-</u>	<u>14,719</u>	<u>27,729</u>

15 Related party transactions

During the course of the year, the charity received amounts totalling £Nil (2024- £400) by Movement 17Academy Ltd, a limited company in which a Trustee of the charity holds a significant shareholding. These transactions were conducted at arm's length and on normal commercial terms. The payments were in relation to gym hire.

SPORTAC 76 LIMITED

England & Wales - Charity number 1063653

Accounts

Company registration number: 03394000

Charity registration number: 1063653

Sportac 76 Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021



Sportac 76 Limited

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Sportac 76 Limited

Reference and Administrative Details

Trustees	A Ball P P Cripps K P Edney D Flint J L Harding T L Noble
Secretary	K P Edney
Charity Registration Number	1063653
Company Registration Number	03394000
Registered Office	The charity is incorporated in England and Wales. Second Floor 1 Church Terrace Richmond Surrey TW10 6SE
Principal Office	Gym Centre De Brome Road Feltham Middlesex TW13 5ER
Accountants	Carpenter Keen LLP 1 Church Terrace Richmond Surrey TW10 6SE

Sportac 76 Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

Objectives and activities

Objects and aims

The charity's principal objects are to provide facilities for physical recreation, in particular acrobatic gymnastics, for the benefit of the inhabitants of Feltham and the surrounding area.

Public benefit

The principal activity of the company is the provision of facilities for acrobatic gymnastics and organised participation in various competitions and displays.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The company is a company limited by guarantee, incorporated in England, and a registered charity, and is governed by its Memorandum and Articles of Association.

Recruitment and appointment of trustees

Any new appointments are at the recommendation of the board.

Induction and training of trustees

In the view of the board, all new trustees are given sufficient training and have enough knowledge of their particular areas of responsibility to understand the nature of the charity and comply with the charity's objectives and policies. Trustees are required to be aware of both their legal and professional responsibilities under charity and company law.

Organisational structure

The company is managed by its trustees as a body. All trustees are actively involved in the company's activities. Trustees are reimbursed for out-of-pocket expenses and kit costs, but no trustee receives any remuneration from the charity.

Financial review

Risks and reserves policy

The charity's activities do not expose it to significant financial risks. Reserves are maintained at a level which the trustees consider sufficient to maintain the charity's activities for the foreseeable future. The charity does not use complex or derivative financial instruments.

Credit risk

The charity's principal financial assets are bank balances held with major clearing banks. The credit risk on these funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Sportac 76 Limited

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 May 2022 and signed on its behalf by:

.....
K P Edney
Company Secretary and Trustee

Sportac 76 Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Sportac 76 Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20 May 2022 and signed on its behalf by:

.....
K P Edney
Company Secretary and Trustee

Sportac 76 Limited

Independent Examiner's Report to the trustees of Sportac 76 Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's 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 Sportac 76 Limited 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

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 Sportac 76 Limited 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.

.....
S D Carpenter
Carpenter Keen LLP

1 Church Terrace
Richmond
Surrey
TW10 6SE

20 May 2022

Sportac 76 Limited

Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	25,023	750	25,773
Charitable activities	4	<u>9,700</u>	<u>-</u>	<u>9,700</u>
Total income		<u>34,723</u>	<u>750</u>	<u>35,473</u>
Expenditure on:				
Charitable activities	6	<u>(13,964)</u>	<u>(1,782)</u>	<u>(15,746)</u>
Total expenditure		<u>(13,964)</u>	<u>(1,782)</u>	<u>(15,746)</u>
Net income/(expenditure)		<u>20,759</u>	<u>(1,032)</u>	<u>19,727</u>
Net movement in funds		20,759	(1,032)	19,727
Reconciliation of funds				
Total funds brought forward		<u>28,574</u>	<u>1,250</u>	<u>29,824</u>
Total funds carried forward	13	<u><u>49,333</u></u>	<u><u>218</u></u>	<u><u>49,551</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	-	2,100	2,100
Charitable activities	4	17,739	-	17,739
Investment income	5	<u>17</u>	<u>-</u>	<u>17</u>
Total income		<u>17,756</u>	<u>2,100</u>	<u>19,856</u>
Expenditure on:				
Charitable activities	6	<u>(18,890)</u>	<u>(850)</u>	<u>(19,740)</u>
Total expenditure		<u>(18,890)</u>	<u>(850)</u>	<u>(19,740)</u>
Net (expenditure)/income		<u>(1,134)</u>	<u>1,250</u>	<u>116</u>
Net movement in funds		(1,134)	1,250	116
Reconciliation of funds				
Total funds brought forward		<u>29,708</u>	<u>-</u>	<u>29,708</u>
Total funds carried forward	13	<u><u>28,574</u></u>	<u><u>1,250</u></u>	<u><u>29,824</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 13 form part of these financial statements.

Sportac 76 Limited
(Registration number: 03394000)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	2,207	34
Current assets			
Debtors	10	1,223	640
Cash at bank and in hand	11	46,721	29,750
		<u>47,944</u>	<u>30,390</u>
Creditors: Amounts falling due within one year	12	<u>(600)</u>	<u>(600)</u>
Net current assets		<u>47,344</u>	<u>29,790</u>
Net assets		<u>49,551</u>	<u>29,824</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		218	1,250
Unrestricted income funds			
Unrestricted funds		<u>49,333</u>	<u>28,574</u>
Total funds	13	<u>49,551</u>	<u>29,824</u>

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 20 May 2022 and signed on their behalf by:

.....
K P Edney
Company Secretary and Trustee

The notes on pages 8 to 13 form part of these financial statements.

Sportac 76 Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Second Floor
1 Church Terrace
Richmond
Surrey
TW10 6SE

The principal place of business is:

Gym Centre
De Brome Road
Feltham
Middlesex
TW13 5ER

These financial statements were authorised for issue by the trustees on 20 May 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Sportac 76 Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The charity's activity was adversely affected by Coronavirus restrictions; however, activities were able to continue at a reduced level, and the charity received a local authority business support grant of £25,000 in September 2020. Activity has increased following the relaxation of restrictions, and is expected to return to normal levels in the near future.

Sportac 76 Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Fixed assets are recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixture, fittings and equipment	20% straight line

Sportac 76 Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	23	-	23	-
Grants, including capital grants;				
Government grants	25,000	-	25,000	-
Grants from other charities	-	750	750	2,000
Grants from other organisations	-	-	-	100
	25,023	750	25,773	2,100

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Acrobatic gymnastics	9,700	9,700	17,739

5 Investment income

	Total 2021 £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	17

Sportac 76 Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

6 Expenditure on charitable activities

	Unrestricted		Total 2021 £	Total 2020 £
	General £	Restricted £		
Acrobatic gymnastics	13,964	1,782	15,746	19,740

Analysis of expenditure

	2021 £	2020 £
Kit and equipment	1,782	750
Kit and equipment	-	1,866
Sundry expenses	-	100
Rent	9,375	5,625
Rates	164	1,688
Light, heat and power	1,570	4,470
Insurance	416	648
Repairs and maintenance	184	1,133
Communications and IT	340	276
Subscriptions and entry fees	385	2,323
Other office expenses	367	29
Accountancy fees	600	600
Legal and professional fees	-	75
Depreciation of equipment	563	157
	15,746	19,740

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	563	157

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sportac 76 Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2020	780	780
Additions	<u>2,736</u>	<u>2,736</u>
At 31 August 2021	<u>3,516</u>	<u>3,516</u>
Depreciation		
At 1 September 2020	746	746
Charge for the year	<u>563</u>	<u>563</u>
At 31 August 2021	<u>1,309</u>	<u>1,309</u>
Net book value		
At 31 August 2021	<u>2,207</u>	<u>2,207</u>
At 31 August 2020	<u>34</u>	<u>34</u>

10 Debtors

	2021 £	2020 £
Prepayments	<u>1,223</u>	<u>640</u>

11 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	20	20
Cash at bank	<u>46,701</u>	<u>29,730</u>
	<u>46,721</u>	<u>29,750</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>600</u>	<u>600</u>

Sportac 76 Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

13 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	28,574	34,723	(13,964)	49,333
Restricted funds	1,250	750	(1,782)	218
Total funds	29,824	35,473	(15,746)	49,551
	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General	29,708	17,756	(18,890)	28,574
Restricted funds	-	2,100	(850)	1,250
Total funds	29,708	19,856	(19,740)	29,824

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	2,207	-	2,207
Current assets	47,726	218	47,944
Current liabilities	(600)	-	(600)
Total net assets	49,333	218	49,551

15 Employee numbers

The average number of persons employed by the charity during the year (including senior management) was nil (2020: nil).

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.