

# BERKSWELL & BALSALL COMMON SPORTS & COMMUNITY ASSOCIATION

England & Wales · Charity number 1126385

## Details

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**Other names** BBCSCA

**Status** Registered

**Legal form** Charitable company

**Company number** [06667959](#)

**Registered** 2008-10-21

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

## Contact

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**Address** Berkswell & Balsall Tennis Club  
Meeting House Lane  
Balsall Common  
Coventry  
CV7 7GE

**Phone** 07802406658

**Email** [bob@harris30.myzen.co.uk](mailto:bob@harris30.myzen.co.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO PROMOTE AND FACILITATE THE ADVANCEMENT OF AMATEUR SPORT AND RECREATION AND OTHER CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE INHABITANTS OF BERKSWELL BALSALL COMMON AND TEMPLE BALSALL.

**Activities:** Promotion and facilitation of amateur sport and recreation, and provision of community facilities.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** LOCAL
- Solihull

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£56,889	£56,652	-	-
2024-09-30	£48,429	£45,578	-	-
2023-09-30	£98,016	£99,262	-	-
2022-09-30	£48,356	£56,085	-	-
2021-09-30	£44,304	£32,227	-	-

## Trustees

Name	Role	Appointed
Anthony Paul Morris		2015-04-27
David Edward Green		2019-03-11
Dean Andrew Wragg		2025-03-31
Dinah Jane Edwards		2026-04-13
Dr ROBERT HARRIS		
Josephine Mary Haines		2024-04-09
Katherine Anna Riemer		2021-05-12
Peter Jonathan Wreford		2018-03-12

**BERKSWELL & BALSALL COMMON SPORTS & COMMUNITY ASSOCIATION**

England & Wales - Charity number 1126385

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# Accounts

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**BERKSWELL & BALSALL COMMON  
SPORTS & COMMUNITY ASSOCIATION**

**(A company limited by guarantee)**

**Report and Financial Statements  
Year ended 30 September 2025**

**Charity number 1126385**

**Company number 06667959**

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## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration number 1126385

Company Registration number 06667959

Registered Office  
The Lant Centre  
Meeting House Lane  
Balsall Common  
Coventry  
CV7 7GE

Directors and Trustees  
M J Ginn (resigned 31 March 2025)  
D E Green  
J M Haines (formerly JM Marshall)  
Dr R Harris (Chair)  
K J Howles  
A P Morris  
K A Riemer  
D A Wragg (appointed 31 March 2025)  
P J Wreford

Secretary P Smerdon

Bankers  
Barclays Bank  
Leicester  
LE87 2BB

## **REPORT OF THE DIRECTORS**

The Berkswell & Balsall Common Sports & Community Association (BBCSCA) is incorporated as a Company Limited by Guarantee and is a registered Charity.

### **Structure, governance and management**

The Company governing documents comprise a Memorandum and Articles of Association. The Directors of the Company are also the Trustees of the Charity. They are appointed under the procedures set out in the Articles of Association and comprise eight Directors elected for periods of two or three years, and up to two further Directors co-opted on an annual basis. All Directors are eligible for re-election at the end of their period of office.

The Directors during the period covered by this report, and those at the date this report was approved, are listed in the previous section. In addition to the elected and co-opted Directors, the staff responsible for the grounds and for the clubhouse are invited to meetings of the Board of Directors.

The Board of Directors meets on a two-monthly basis to review operational and financial performance, and to decide on future policy and actions. Between Board meetings the Directors take actions as required.

### **Objectives and activities**

The Charity's objectives are to promote and facilitate the advancement of amateur sport and recreation and other charitable purposes for the general benefit of the inhabitants of Berkswell, Balsall Common and Temple Balsall.

BBCSCA manages sporting, recreational, changing and social facilities at the Lant Recreation Ground, Balsall Common under the terms of a long-term lease. The freehold of these facilities is held by The Lant Charity.

## **REPORT OF THE DIRECTORS continued**

### **Public benefit - achievements and performance**

The Trustees have had regard to the Charity Commission's guidance on public benefit, whereby the provision of these facilities has enabled BBCSCA to provide public benefit in line with the Charity's objectives.

. A full range of activities, set out below, were undertaken:

- Recreational usage has included cricket and tennis, with open areas for children, young people and the community at large, and the Lant Centre facilities are also used by hockey, offshore cruising, running and chess clubs.
- The cricket and tennis clubs both ran a full programme of league matches and continued to extend their coaching and match programmes for juniors, for girls and women, and for adults returning to sport.
- Meeting rooms and social facilities have been used by many local community groups, local societies, local charities, for lectures and courses, and for social events.
- The Lant Centre resumed use in April 2025 by a Holiday Club providing activities for primary-age children during school holidays through an established local operator, and it is expected that this will be an ongoing feature.
- The annual Firework Display was hosted at the Lant Grounds in collaboration with Balsall Common Lions in November 2024 for the benefit of local residents, and blessed by favourable weather, significant funds were raised for BBCSCA and other local charities.

During the year, the Charity continued to benefit from grant awards:

- The grant of £6,138 from the Heart of England Community Foundation: Inclusive Communities Fund (a legacy of the Commonwealth Games) awarded in the previous financial year was utilised to refurbish our ground floor accessible toilet.
- A grant of £56,000 from Energy for Tomorrow (a subsidiary of Centrica) to install a PV Solar Panel Array on the Lant Grounds along with battery storage was received during the year. The project received planning approval in December 2024, and a preferred contractor selected in July 2025. The latest project timetable envisages completion and commissioning in the first quarter of 2026. It will help to reduce our energy costs and secure our financial sustainability in the long term, as well as contributing to the growth of renewable energy.

## REPORT OF THE DIRECTORS continued

### Financial review

The Board has been able to take advantage of a return to more stable financial conditions and the recommencement of the Holiday Club to undertake a series of refurbishment projects to maintain the Lant Centre facilities, funded in part by grant receipts. This balancing of income and expenditure has resulted in a small increase in free reserves of £237.

The Charity has continued to be supported by its member clubs, with annual contributions maintained at 2024 levels, and by the outsourced operation of a bar within the facilities, and by other users, in a period of continued cost pressures.

The primary asset of the Charity remains the investment in, and long-term lease on, the Lant Recreation Ground and Centre. The Lant Centre building is now in its second decade, and the Board remain conscious of the need for ongoing maintenance to keep it in good condition. The Directors are also mindful that there are plans for substantial housing development in Balsall Common over the next 10-15 years which would result in a doubling of the local population. It is therefore their intention to continue to build funds to meet these needs.

The increase of cash balances to £84,874 (2024 - £50,391) reflects the receipt of grant funding of £56,000 from Energy for Tomorrow which had been only partially expended at the year end.

At the end of the year, our net current assets stood at £37,327 (2024: £37,090) which includes a ring-fenced reserve fund of £10,000 to provide a cushion against an unexpected reduction in usage charges and other income.

Approved by the Board of Directors on 12 January 2026 and signed on its behalf by:



P Smerdon

Company Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA**

I report on the accounts of the company for the year ended 30 September 2025, which are set out on pages 9 to 15.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself 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 2011 Act; and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Financial Reporting Standard for Smaller Entities (FRSSE SORP) for Accounting and Reporting by Charities

have not been met; or

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA  
(continued)**

**Independent examiner's statement**

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Judith Thomas, ACA



Address: 71 Meeting House Lane, Balsall Common, Coventry CV7 7GD

Date: 12 January 2026

**STATEMENT OF FINANCIAL ACTIVITIES (including INCOME & EXPENDITURE ACCOUNT) for the year ended 30 September 2025**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		£	£
<b>Incoming resources</b>			
Bank interest		396	149
Grants and fundraising	2	9,338	3,750
Income from charitable activities	3	31,029	28,430
Income from other trading activities	4	<u>16,126</u>	<u>16,100</u>
Total incoming resources		<u>56,889</u>	<u>48,429</u>
<b>Resources expended</b>			
Cost of charitable activities	5	56,652	45,578
Governance costs	6	—	—
Total resources expended		<u>56,652</u>	<u>45,578</u>
<b>Net income</b>		<b><u>237</u></b>	<b><u>2,851</u></b>
 <b><u>Reconciliation of fund balances</u></b>			
Increase in free reserves		<u>237</u>	<u>2,851</u>
Net income for the year		237	2,851
Opening balance 1 October		182,905	181,749
Depreciation of fixed asset		<u>(1,695)</u>	<u>(1,695)</u>
<b>Closing balance 30 September</b>		<b><u>181,447</u></b>	<b><u>182,905</u></b>

**BALANCE SHEET at 30 September 2025**

		<u>30 September 2025</u>		<u>30 September 2024</u>	
	<u>Notes</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed asset	8		144,120		145,815
<b>CURRENT ASSETS</b>					
Debtors and prepayments	9		21,694		4,995
Cash at bank		<u>84,874</u>		<u>50,391</u>	
		106,568		55,386	
<b>CURRENT LIABILITIES</b>					
Accruals	9	68,341		17,396	
Amounts falling due within one year	10	<u>900</u>		<u>900</u>	
		69,241		18,296	
<b>NET CURRENT ASSETS</b>			<b><u>37,327</u></b>		<b><u>37,090</u></b>
<b>NET ASSETS</b>			<b><u>181,447</u></b>		<b><u>182,905</u></b>
Fixed asset fund			144,120		145,815
Reserve fund	11		10,000		10,000
Free reserves			<u>27,327</u>		<u>27,090</u>
<b>TOTAL FUNDS</b>			<b><u>181,447</u></b>		<b><u>182,905</u></b>

## **BALANCE SHEET at 30 September 2025 (continued)**

These accounts are prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime FRSSE/SORP. The company is exempt from audit under Section 477 and:

- a. the Members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476, and
- b. the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on 12 January 2026 and signed on its behalf by:



PJ Wreford

Finance Director

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 30 September 2025**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently throughout the period to which these financial statements relate:

- The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006
- They are drawn up on the historical cost accounting basis.
- The financial statements are prepared on an accruals basis.
- Debtors are based on invoiced amounts for services provided, where payment had not been received by the year end but has now been received.
- Creditors are based on the estimated value of goods or services received in the year, but where payment had not been requested or made at the year end.
- The value of the fixed asset is written off on a straight-line basis over the 99-year term of the lease.
- Expenditure on movable fixtures and equipment is written off in the year of expenditure.

### **2. GRANTS AND FUNDRAISING**

A grant of £6,138 was utilised from the Commonwealth Games legacy fund for improvements to our accessible toilet facilities. In addition, £3,200 was raised via fundraising activities in the year (2024: £750).

## NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 30 September 2025

### 3. INCOME FROM CHARITABLE ACTIVITIES

This comprises income received from individuals and organisations using the Charity's facilities as follows:

	2025	2024
	£	£
Sports clubs	21,089	22,000
Holiday Club	4,000	-
Other users	<u>5,940</u>	<u>6,430</u>
	<u>31,029</u>	<u>28,430</u>

### 4. ACTIVITIES FOR GENERATING FUNDS

The Charity has outsourced the operation of a bar within the facilities to a separate organisation. The Charity receives a commission from the operator, which amounted to £16,126 (2024: £16,100) over the year.

### 5. COST OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Rent paid to the Lant Charity	9,090	9,090
Other premises costs	25,801	26,442
Major maintenance projects	13,353	3,572
Recreation ground costs	4,859	3,200
Rates and insurance	<u>3,549</u>	<u>3,274</u>
	<u>56,652</u>	<u>45,578</u>

## NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 30 September 2025

### 6. GOVERNANCE COSTS

There were no governance costs incurred during the year.

No Director received or is due any remuneration or other benefit from the Company or a related entity.

No costs were incurred in respect of the Independent Examination.

### 7. STAFF

The Company did not employ any staff during the period covered by this report.

### 8. FIXED ASSETS

The Company entered in 2011 into a 99-year lease with the Lant Charity for the Lant Sports & Community Centre and the associated recreational grounds. The lease was granted with a premium of £150,000 and subsequently the Company spent £17,850 adding a balcony to the building. The value of the fixed asset is written off on a straight-line basis over the period of the lease, which amounts to depreciation of £1,695 p.a. and with cumulative depreciation of £23,730 at 30 September 2025 (2024: £22,035).

### 9. DEBTORS AND ACCRUALS

A grant of £56,000 has been received from Energy for Tomorrow (a subsidiary of Centrica) to install a PV Solar Panel Array. As the majority of the expenditure for this project will be incurred after 30 September 2025, the grant funding has been shown in accruals and the initial stage payment of £14,318 is included in debtors.

	2025	2024
	£	£
Accrued expenditure	3,411	2,265
Receipts in advance	8,930	8,993
Unspent grant – Energy for Tomorrow	56,000	-
Unspent grant – Heart of England Community Foundation	-	<u>6,138</u>
	<u>68,341</u>	<u>17,396</u>

## **10. REFUNDABLE DEPOSITS**

The Company had liabilities at the end of the year resulting from deposits of £900 (2024: £900) in aggregate from two (2024: two) user organisations. These are repayable on termination with three months' notice and so have been shown as falling due within one year.

## **11. RESERVE AND DESIGNATED FUNDS**

The Board has established a ring-fenced Reserve Fund to provide a cushion against an unexpected reduction in usage charges and other income. This stood at £10,000 on 30 September 2025 (2024: £10,000).

**BERKSWELL & BALSALL COMMON SPORTS & COMMUNITY ASSOCIATION**

England & Wales - Charity number 1126385

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# Accounts

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**BERKSWELL & BALSALL COMMON  
SPORTS & COMMUNITY ASSOCIATION**

**(A company limited by guarantee)**

**Report and Financial Statements  
Year ended 30 September 2024**

**Charity number 1126385**

**Company number 06667959**

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## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration number	1126385
Company Registration number	06667959
Registered Office	The Lant Centre Meeting House Lane Balsall Common Coventry CV7 7GE
Directors and Trustees	M A Foster (resigned 8 April 2024) M J Ginn D E Green Dr R Harris (Chair) K J Howles I Hulme (resigned 8 April 2024) J M Marshall (appointed 8 April 2024) A P Morris K A Riemer P J Wreford
Secretary	P Smerdon
Bankers	Barclays Bank Leicester LE87 2BB

## **REPORT OF THE DIRECTORS**

The Berkswell & Balsall Common Sports & Community Association (BBCSCA) is incorporated as a Company Limited by Guarantee and is a registered Charity.

### **Structure, governance and management**

The Company governing documents comprise a Memorandum and Articles of Association. The Directors of the Company are also the Trustees of the Charity. They are appointed under the procedures set out in the Articles of Association and comprise eight Directors elected for periods of two or three years, and up to two further Directors co-opted on an annual basis. All Directors are eligible for re-election at the end of their period of office.

The Directors during the period covered by this report, and those at the date this report was approved, are listed in the previous section. In addition to the elected and co-opted Directors, the staff responsible for the grounds and for the clubhouse are invited to meetings of the Board of Directors.

The Board of Directors meets on a two-monthly basis to review operational and financial performance, and to decide on future policy and actions. Between Board meetings the Directors take actions as required.

### **Objectives and activities**

The Charity's objectives are to promote and facilitate the advancement of amateur sport and recreation and other charitable purposes for the general benefit of the inhabitants of Berkswell, Balsall Common and Temple Balsall.

BBCSCA manages sporting, recreational, changing and social facilities at the Lant Recreation Ground, Balsall Common under the terms of a long-term lease. The freehold of these facilities is held by The Lant Charity.

## **REPORT OF THE DIRECTORS continued**

### **Public benefit - achievements and performance**

The Trustees have had regard to the Charity Commission's guidance on public benefit, whereby the provision of these facilities has enabled BBCSCA to provide public benefit in line with the Charity's objectives.

The activities of the Charity and the affiliated clubs have now largely returned to a normal level, after the constraints of the Covid pandemic. A full range of activities, set out below, were undertaken:

- Recreational usage has included cricket and tennis, with open areas for children, young people and the community at large, and the Lant Centre facilities are also used by hockey, offshore cruising, running and chess clubs.
- The cricket and tennis clubs both ran a full programme of league matches and continued to extend their coaching and match programmes for juniors, for girls and women, and for adults returning to sport.
- Meeting rooms and social facilities have been used by many local community groups, local societies, local charities, for lectures and courses, and for social events.
- However, the use of the Lant Centre for wrap-around care for local primary school children has ceased and has not been replaced, as demand in this sector has dropped as a result of changed parental working patterns.
- The annual Firework Display was hosted at the Lant Grounds in collaboration with Balsall Common Lions in October 2023 for the benefit of local residents, and although diminished by poor weather, significant funds were raised for BBCSCA and other local charities.

During the year, the Charity was fortunate to be awarded two substantial grants:

- A grant of £6,138 from the Heart of England Community Foundation: Inclusive Communities Fund (a legacy of the Commonwealth Games) to refurbish our ground floor accessible toilet. This was completed in November 2024 and will improve our facilities for an important class of users.
- A grant of £50,000 from Energy for Tomorrow (a subsidiary of Centrica) to install a PV Solar Panel Array on the Lant Grounds along with battery storage. We expect to complete the design and installation by Spring 2025. It will help to reduce our energy costs and secure our financial sustainability in the long term, as well as contributing to the growth of renewable energy.

## REPORT OF THE DIRECTORS continued

### Financial review

The impact of the loss of income from a pre-school and holiday club and the significant increase in electricity prices in Spring 2023 overshadowed the current year's financial performance. However the Board took steps to reduce operational costs, and the investment in energy-saving measures proved successful, together with the negotiation of lower energy prices from February 2024 onwards. Social activities also recovered as full sporting activity resumed and made an increased contribution towards our higher cost base. The resulting modest increase in free reserves of £2,851 demonstrates the effectiveness of these actions.

The Charity has continued to be supported by its member clubs, with a modest increase in contributions of 4.7%, by the outsourced operation of a bar within the facilities, and by other users, in a period of continued cost pressures.

The primary asset of the Charity remains the investment in, and long-term lease on, the Lant Recreation Ground and Centre. As the Lant Centre building is now in its second decade, the provision for maintenance is likely to increase. The Directors are also mindful that there are plans for development in Balsall Common over the next 10-15 years which would result in a doubling of the local population. It is therefore their intention to continue to build funds to meet these needs.

The increase of cash balances to £50,391 (2023 - £41,826) also reflects the receipt of grant funding of £6,138 from the Heart of England Community Fund, which was spent in Autumn 2024 after the period covered by these accounts.

At the end of the year, our net current assets stood at £37,090 (2023: £34,239) which includes a ring-fenced reserve fund of £10,000 to provide a cushion against an unexpected reduction in usage charges and other income.

Approved by the Board of Directors on 13 January 2025 and signed on its behalf by:



P Smerdon

Company Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA**

I report on the accounts of the company for the year ended 30 September 2024, which are set out on pages 9 to 14.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself 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 2011 Act; and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA  
(continued)**

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Financial Reporting Standard for Smaller Entities (FRSSE SORP) for Accounting and Reporting by Charities

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.

Name: Judith Thomas, ACA



Address: 71 Meeting House Lane, Balsall Common, Coventry CV7 7GD

Date: 13 January 2025

**STATEMENT OF FINANCIAL ACTIVITIES (including INCOME & EXPENDITURE ACCOUNT) for the year ended 30 September 2024 (£)**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
<b>Incoming resources</b>			
Bank interest		149	66
Grants and fundraising	2	3,750	51,480
Income from charitable activities	3	28,430	31,655
Income from other trading activities	4	<u>16,100</u>	<u>14,815</u>
Total incoming resources		<u>48,429</u>	<u>98,016</u>
<b>Resources expended</b>			
Cost of charitable activities	5	45,578	99,262
Governance costs	6	—	—
Total resources expended		<u>45,578</u>	<u>99,262</u>
<b>Net income / (expenditure)</b>		<b><u>2,851</u></b>	<b><u>(1,246)</u></b>
 <b><u>Reconciliation of fund balances</u></b>			
Increase / (decrease) in free reserves		2,851	(1,246)
Reduction in designated reserve		—	—
Net income / (expenditure) for the year		2,851	(1,246)
Opening balance 1 October		181,749	184,690
Depreciation of fixed asset		<u>(1,695)</u>	<u>(1,695)</u>
<b>Closing balance 30 September</b>		<b><u>182,905</u></b>	<b><u>181,749</u></b>

**BALANCE SHEET at 30 September 2024**

		<u>30 September 2024</u>		<u>30 September 2023</u>	
	<u>Notes</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed asset	8	145,815		147,510	
<b>CURRENT ASSETS</b>					
Debtors and prepayments		4,995		4,925	
Cash at bank		<u>50,391</u>		<u>41,826</u>	
		55,386		46,751	
<b>CURRENT LIABILITIES</b>					
Accruals		17,396		11,612	
Amounts falling due within one year	9	<u>900</u>		<u>900</u>	
		18,296		12,512	
<b>NET CURRENT ASSETS</b>		<b><u>37,090</u></b>		<b><u>34,239</u></b>	
<b>NET ASSETS</b>		<b><u>182,905</u></b>		<b><u>181,749</u></b>	
Fixed asset fund		145,815		147,510	
Reserve fund	10	10,000		10,000	
Free reserves		<u>27,090</u>		<u>24,239</u>	
<b>TOTAL FUNDS</b>		<b><u>182,905</u></b>		<b><u>181,749</u></b>	

**BALANCE SHEET at 30 September 2024 (continued)**

These accounts are prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime FRSSE/SORP. The company is exempt from audit under Section 477 and:

- a. the Members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476, and
- b. the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on 13 January 2025 and signed on its behalf by:



PJ Wreford

Finance Director

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 30 September 2024**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently throughout the period to which these financial statements relate:

- The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006
- They are drawn up on the historical cost accounting basis.
- The financial statements are prepared on an accruals basis.
- Debtors are based on invoiced amounts for services provided, where payment had not been received by the year end but has now been received.
- Creditors are based on the estimated value of goods or services received in the year, but where payment had not been requested or made at the year end.
- The value of the fixed asset is written off on a straight line basis over the 99-year term of the lease.
- Expenditure on movable fixtures and equipment is written off in the year of expenditure.

### **2. GRANTS AND FUNDRAISING**

A grant of £3,000 was received from the Lant Charity (our landlord) during the year to fund improvements to drainage on the recreational field. £750 was raised via fundraising in the year (2023: £1,500). A grant of £6,138 was received from the Commonwealth Games legacy fund towards the end of the year, however this income has been deferred as the designated project expenditure will take place in the new financial year.

During the prior year, a grant of £49,980 was received from an HS2 Groundworks community fund to fund the provision of new cricket nets.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 30 September 2024

### 3. INCOME FROM CHARITABLE ACTIVITIES

This comprises income received from individuals and organisations using the Charity's facilities as follows:

	2024	2023
	£	£
Sports clubs	22,000	21,009
Pre-school /holiday club	-	5,446
Other users	<u>6,430</u>	<u>5,200</u>
	28,430	31,655

### 4. ACTIVITIES FOR GENERATING FUNDS

The Charity has outsourced the operation of a bar within the facilities to a separate organisation. The Charity receives a commission from the operator, which amounted to £16,100 (2023: £14,815) over the year.

### 5. COST OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Rent paid to the Lant Charity	9,090	9,090
Other premises costs	26,442	31,119
HS2 funded provision of cricket nets	-	49,980
Major maintenance projects	3,572	2,891
Recreation ground costs	3,200	2,799
Rates and insurance	<u>3,274</u>	<u>3,383</u>
	45,578	99,262

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Year ended 30 September 2023**

### **6. GOVERNANCE COSTS**

There were no governance costs incurred during the year.

No Director received or is due any remuneration or other benefit from the Company or a related entity.

No costs were incurred in respect of the Independent Examination.

### **7. STAFF**

The Company did not employ any staff during the period covered by this report.

### **8. FIXED ASSETS**

The Company entered in 2011 into a 99-year lease with the Lant Charity for the Lant Sports & Community Centre and the associated recreational grounds. The lease was granted with a premium of £150,000 and subsequently the Company spent £17,850 adding a balcony to the building. The value of the fixed asset is written off on a straight line basis over the period of the lease, which amounts to depreciation of £1,695 p.a. and with cumulative depreciation of £22,035 at 30 September 2024 (2023: £20,340).

### **9. OUTSTANDING LIABILITIES**

The Company had liabilities at the end of the year resulting from deposits of £900 (2023: £900) in aggregate from two (2023: two) user organisations. These are repayable on termination with three months' notice, and so have been shown as falling due within one year.

### **10. RESERVE AND DESIGNATED FUNDS**

The Board has established a ring-fenced Reserve Fund to provide a cushion against an unexpected reduction in usage charges and other income. This stood at £10,000 on 30 September 2024 (2023: £10,000).

**BERKSWELL & BALSALL COMMON SPORTS & COMMUNITY ASSOCIATION**

England & Wales - Charity number 1126385

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# Accounts

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**BERKSWELL & BALSALL COMMON  
SPORTS & COMMUNITY ASSOCIATION**

**(A company limited by guarantee)**

**Report and Financial Statements  
Year ended 30 September 2023**

**Charity number 1126385**

**Company number 06667959**

## **Contents**

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Report of the Directors	4
Independent Examiner's Report	7
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## **REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Registration number	1126385
Company Registration number	06667959
Registered Office	The Lant Centre Meeting House Lane Balsall Common Coventry CV7 7GE
Directors and Trustees	M A Foster M J Ginn D E Green Dr R Harris (Chair) K J Howles I Hulme A P Morris K A Riemer P J Wreford
Secretary	P Smerdon
Bankers	Barclays Bank Leicester LE87 2BB

## **REPORT OF THE DIRECTORS**

The Berkswell & Balsall Common Sports & Community Association (BBCSCA) is incorporated as a Company Limited by Guarantee and is a registered Charity.

### **Structure, governance and management**

The Company governing documents comprise a Memorandum and Articles of Association. The Directors of the Company are also the Trustees of the Charity. They are appointed under the procedures set out in the Articles of Association and comprise eight Directors elected for periods of two or three years, and up to two further Directors co-opted on an annual basis. All Directors are eligible for re-election at the end of their period of office.

The Directors during the period covered by this report, and those at the date this report was approved, are listed in the previous section. In addition to the elected and co-opted Directors, the staff responsible for external aspects of the club (grounds) and internal aspects of the club (clubhouse and bar) are invited to meetings of the Board of Directors.

The Board of Directors meets on a two-monthly basis to review operational and financial performance, and to decide on future policy and actions. Between Board meetings the Directors take actions as required.

### **Objectives and activities**

The Charity's objectives are to promote and facilitate the advancement of amateur sport and recreation and other charitable purposes for the general benefit of the inhabitants of Berkswell, Balsall Common and Temple Balsall.

BBCSCA manages sporting, recreational, changing and social facilities at the Lant Recreation Ground, Balsall Common under the terms of a long-term lease. The freehold of these facilities is held by The Lant Charity.

## **REPORT OF THE DIRECTORS continued**

### **Public benefit - achievements and performance**

The Trustees have had regard to the Charity Commission's guidance on public benefit, whereby the provision of these facilities has enabled BBCSCA to provide public benefit in line with the Charity's objectives.

The constraints on sporting and social activities imposed as a consequence of the covid pandemic were fully removed during the year. This enabled us to resume a full range of activities, although in some cases the volume of activity has remained suppressed:

- Recreational usage has included cricket and tennis, with open areas for children, young people and the community at large, and the Lant Centre facilities are also used by hockey, offshore cruising and running clubs.
- The cricket and tennis clubs both returned to a full programme of league matches and continued to extend their coaching and match programmes for juniors, for girls and women, and for adults returning to sport.
- Meeting rooms and social facilities have been used by many local community groups, local societies, local charities, for lectures and courses, and for social events. However, the post-pandemic increase in parents working from home meant that the demand for 'wrap around care' for primary school children dropped significantly with the result that this activity ceased during the year.
- A major Firework Display was hosted at the Lant Grounds in November 2022 for the benefit of local residents, and significant funds were raised for local charities.

## REPORT OF THE DIRECTORS continued

### Financial review

The principal changes during the year which affected our financial situation were the loss of a major user (a pre-school / holiday club) and a significant increase in electricity prices from February 2023 when our previous supply contract came to an end. The Board took steps to reduce operational costs, including investment in energy-saving measures, and the deferral of non-critical expenditure on capital projects. The resulting modest reduction in free reserves of £1,246 is a testament to the effectiveness of these actions.

The Charity has continued to be supported by its member clubs, with an increase in contributions of over 25%, by the outsourced operation of a bar within the facilities, and by other users, in a period of continued cost pressures.

The accounts also show that a major grant (£49,980) was received from the HS2 Community Fund during the year for the supply and installation of cricket practice nets, with a neutral impact on our reserves.

The primary asset of the Charity remains the investment in and long-term lease on the Lant Recreation Ground and Centre. As the Lant Centre building is now in its second decade, the provision for maintenance is likely to increase. The Directors are also mindful that there are plans for development in Balsall Common over the next 10-15 years which would result in a doubling of the local population. It is therefore their intention to continue to build funds to meet these needs.

At the end of the year, our net current assets stood at £34,239 (2022: £35,484) which includes a ring-fenced reserve fund of £10,000 to provide a cushion against an unexpected reduction in usage charges and other income. We may need to draw upon this reserve in the forthcoming year to fund some major overdue maintenance projects, following loss of one of our major income streams.

Approved by the Board of Directors on 12.02.24. and signed on its behalf by:



P Smerdon

Company Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA**

I report on the accounts of the company for the year ended 30 September 2023, which are set out on pages 9 to 14.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself 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 2011 Act; and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA  
(continued)**

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Financial Reporting Standard for Smaller Entities (FRSSE SORP) for Accounting and Reporting by Charities

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.

Name: Judith Thomas, ACA



Address: 71 Meeting House Lane, Balsall Common, Coventry CV7 7GD

Date: 12<sup>th</sup> February 2024

**STATEMENT OF FINANCIAL ACTIVITIES (including INCOME & EXPENDITURE ACCOUNT) for the year ended 30 September 2023 (£)**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
<b>Incoming resources</b>			
Bank interest		66	5
Grants and fundraising	2	51,480	6,067
Income from charitable activities	3	31,655	29,506
Income from other trading activities	4	<u>14,815</u>	<u>12,778</u>
Total incoming resources		<u>98,016</u>	<u>48,356</u>
<b>Resources expended</b>			
Cost of charitable activities	5	99,262	56,085
Governance costs	6	—	—
Total resources expended		<u>99,262</u>	<u>56,085</u>
<b>Net expenditure</b>		<b>(1,246)</b>	<b>(7,729)</b>
 <b><u>Reconciliation of fund balances</u></b>			
Decrease in free reserves		(1,246)	(2,729)
Reduction in designated reserve		=	<u>(5,000)</u>
Net expenditure for the year		(1,246)	(7,729)
Opening balance 1 October		184,690	194,114
Depreciation of fixed asset		<u>(1,695)</u>	<u>(1,695)</u>
<b>Closing balance 30 September</b>		<b>181,749</b>	<b>184,690</b>

**BALANCE SHEET at 30 September 2023**

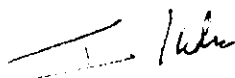
		<u>30 September 2023</u>		<u>30 September 2022</u>	
	<u>Notes</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed asset	8		147,510		149,205
<b>CURRENT ASSETS</b>					
Debtors and prepayments		4,925		6,799	
Cash at bank		<u>41,826</u>		<u>46,846</u>	
		46,751		53,645	
<b>CURRENT LIABILITIES</b>					
Accruals		11,612		16,760	
Amounts falling due within one year	9	<u>900</u>		<u>1,400</u>	
		12,512		18,160	
<b>NET CURRENT ASSETS</b>			<b><u>34,239</u></b>		<b><u>35,485</u></b>
<b>NET ASSETS</b>			<b>181,749</b>		<b>184,690</b>
Fixed asset fund			147,510		149,205
Reserve fund	10		10,000		10,000
Free reserves			<u>24,239</u>		<u>25,485</u>
<b>TOTAL FUNDS</b>			<b>181,749</b>		<b>184,690</b>

## **BALANCE SHEET at 30 September 2023 (continued)**

These accounts are prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime FRSSE/SORP. The company is exempt from audit under Section 477 and:

- a. the Members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476, and
- b. the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on 12 February 2024 and signed on its behalf by:



I Hulme

Finance Director

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 30 September 2023**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently throughout the period to which these financial statements relate:

- The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006
- They are drawn up on the historical cost accounting basis.
- The financial statements are prepared on an accruals basis.
- Debtors are based on invoiced amounts for services provided, where payment had not been received by the year end but has now been received.
- Creditors are based on the estimated value of goods or services received in the year, but where payment had not been requested or made at the year end.
- The value of the fixed asset is written off on a straight line basis over the 99-year term of the lease.
- Expenditure on movable fixtures and equipment is written off in the year of expenditure.

### **2. GRANTS AND FUNDRAISING**

A grant of £49,980 was received from an HS2 Groundworks community fund to fund the provision of new cricket nets (see also note 5).

£1,500 was raised via fundraising in the year (2022: £3,400).

In 2022, BBCSCA received £2,667 under government schemes to support organisations in the Hospitality & Leisure sector impacted by the Covid-19 restrictions.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 30 September 2023

### 3. INCOME FROM CHARITABLE ACTIVITIES

This comprises income received from individuals and organisations using the Charity's facilities as follows:

	2023	2022
	£	£
Sports clubs	21,009	16,658
Pre-school /holiday club	5,446	12,048
Other users	<u>5,200</u>	<u>800</u>
	31,655	29,506

### 4. ACTIVITIES FOR GENERATING FUNDS

The Charity has outsourced the operation of a bar within the facilities to a separate organisation. The Charity receives a commission from the operator, which amounted to £14,815 (2022: £12,778) over the year. In the prior year, £30 was generated from the sale of equipment no longer used.

### 5. COST OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Rent payable to Lant Trust	9,090	9,090
Other premises costs	31,119	33,185
HS2 funded provision of cricket nets	49,980	-
Major maintenance projects	2,891	7,875
Recreation ground costs	2,799	2,810
Rates and insurance	<u>3,383</u>	<u>3,125</u>
	99,262	56,085

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Year ended 30 September 2023**

### **6. GOVERNANCE COSTS**

There were no governance costs incurred during the year.

No Director received or is due any remuneration or other benefit from the Company or a related entity.

No costs were incurred in respect of the Independent Examination.

### **7. STAFF**

The Company did not employ any staff during the period covered by this report.

### **8. FIXED ASSETS**

The Company entered in 2011 into a 99-year lease with the Lant Charity for the Lant Sports & Community Centre and the associated recreational grounds. The lease was granted with a premium of £150,000 and subsequently the Company spent £17,850 adding a balcony to the building. The value of the fixed asset is written off on a straight line basis over the period of the lease, which amounts to depreciation of £1,695 p.a. and with cumulative depreciation of £20,340 at 30 September 2023 (2022: £18,645).

### **9. OUTSTANDING LIABILITIES**

The Company had liabilities at the end of the year resulting from deposits of £900 (2022: £1,400) in aggregate from two (2022: three) user organisations. These are repayable on termination with three months' notice, and so have been shown as falling due within one year.

### **10. RESERVE AND DESIGNATED FUNDS**

The Board has established a ring-fenced Reserve Fund to provide a cushion against an unexpected reduction in usage charges and other income. This stood at £10,000 on 30 September 2023 (2022: £10,000).

**BERKSWELL & BALSALL COMMON SPORTS & COMMUNITY ASSOCIATION**

England & Wales - Charity number 1126385

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# Accounts

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**BERKSWELL & BALSALL COMMON  
SPORTS & COMMUNITY ASSOCIATION**

**(A company limited by guarantee)**

**Report and Financial Statements  
Year ended 30 September 2022**

**Charity number 1126385**

**Company number 06667959**

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## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration number	1126385
Company Registration number	06667959
Registered Office	The Lant Centre Meeting House Lane Balsall Common Coventry CV7 7GE
Directors and Trustees	G T Chesshire (resigned 14 March 2022) M A Foster (appointed 14 March 2022) M J Ginn D E Green Dr R Harris (Chair) K J Howles (appointed 14 March 2022) I Hulme I D Macklam (resigned 14 March 2022) A P Morris K A Riemer P J Wreford
Secretary	P Smerdon
Bankers	Barclays Bank Leicester LE87 2BB

## **REPORT OF THE DIRECTORS**

The Berkswell & Balsall Common Sports & Community Association (BBCSCA) is incorporated as a Company Limited by Guarantee and is a registered Charity.

### **Structure, governance and management**

The Company governing documents comprise a Memorandum and Articles of Association. The Directors of the Company are also the Trustees of the Charity. They are appointed under the procedures set out in the Articles of Association and comprise eight Directors elected for periods of two or three years, and up to two further Directors co-opted on an annual basis. All Directors are eligible for re-election at the end of their period of office.

The Directors during the period covered by this report, and those at the date this report was approved, are listed in the previous section. In addition to the elected and co-opted Directors, the staff responsible for external aspects of the club (grounds) and internal aspects of the club (clubhouse and bar) are invited to meetings of the Board of Directors.

The Board of Directors meets on a two-monthly basis to review operational and financial performance, and to decide on future policy and actions. Between Board meetings the Directors take actions as required.

### **Objectives and activities**

The Charity's objectives are to promote and facilitate the advancement of amateur sport and recreation and other charitable purposes for the general benefit of the inhabitants of Berkswell, Balsall Common and Temple Balsall.

BBCSCA manages sporting, recreational, changing and social facilities at the Lant Recreation Ground, Balsall Common under the terms of a long-term lease. The freehold of these facilities is held by The Lant Charity.

## **REPORT OF THE DIRECTORS continued**

### **Public benefit - achievements and performance**

The Trustees have had regard to the Charity Commission's guidance on public benefit, whereby the provision of these facilities has enabled BBCSCA to provide public benefit in line with the Charity's objectives. Most of the constraints on sporting and social activities imposed as a consequence of the covid pandemic were lifted in July 2021. This enabled us to resume a full range of activities after that date, although in some cases the volume of activity has remained suppressed:

- Recreational usage has included cricket and tennis, with open areas for children, young people and the community at large, and the Lant Centre facilities are also used by hockey, offshore cruising and running clubs.
- The cricket and tennis clubs were both able to complete a full programme of league matches for the first time for two years. Both also extended their coaching and match programmes for juniors, for girls and women, and for adults returning to sport.
- Meeting rooms and social facilities have been used by many local community groups including a pre-school and holiday club, local societies, local charities, for lectures and courses, and for social events. However, the volume of usage has dropped significantly compared to the pre-covid era as people are still cautious about mingling in closed spaces, and more parents are now working from home.
- A major Firework Display was hosted at the Lant Grounds in November 2021 for the benefit of local residents, and significant funds were raised for local charities. It had not been possible to hold this annual event in the previous year.

## REPORT OF THE DIRECTORS continued

### Financial review

The deficit for the year of £7,729 includes the use of the designated reserve of £5,000 for the trimming of trees on the west side of the Lant Grounds, which had been identified in the previous year.

The reduction in free reserves of £2,729 is primarily driven by the significant increase in electricity costs following the end of a fixed price contract for supply of electricity at the end of November. This is despite an increase in levies paid by the users of the facilities, an unbudgeted covid-related grant of £2,667 and a further deferral in maintenance projects, which cannot be deferred in the long term.

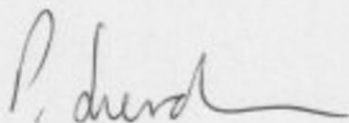
A further significant increase in electricity prices is expected in February 2023 when the current fixed price contract expires. The Board are actively looking at how the impact of this can be minimised both in the next financial year and moving forward.

The primary asset of the Company remains the investment in and long-term lease on the Lant Recreation Ground and Centre. As the Lant Centre building is now in its second decade, the provision for maintenance is likely to increase. The Directors are also mindful that there are plans for development in Balsall Common over the next 10-15 years which would result in a doubling of the local population. It is therefore their intention to continue to build funds to meet these needs.

At the end of the year, our net current assets stood at £35,485 (2021: £43,214) which includes a ring-fenced reserve fund of £10,000 to provide a cushion against an unexpected reduction in usage charges and other income. We may need to draw upon this reserve in the forthcoming year to ease the impact of the huge increase in electricity prices that we are facing, and to fund some major overdue maintenance projects.

Approved by the Board of Directors on

and signed on its behalf by:



P Smerdon

Company Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA**

I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages 9 to 14.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself 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 2011 Act; and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA  
(continued)**

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Financial Reporting Standard for Smaller Entities (FRSSE SORP) for Accounting and Reporting by Charities

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.

Name: Judith Thomas, ACA



Address: 71 Meeting House Lane, Balsall Common, Coventry CV7 7GD

Date: 13<sup>th</sup> February 2023

**STATEMENT OF FINANCIAL ACTIVITIES (including INCOME & EXPENDITURE ACCOUNT) for the year ended 30 September 2022 (£)**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>Incoming resources</b>			
Bank interest		5	-
Grants and fundraising	2	6,067	19,267
Income from charitable activities	3	29,506	17,864
Income from other trading activities	4	<u>12,778</u>	<u>7,173</u>
Total incoming resources		<u>48,356</u>	<u>44,304</u>
<b>Resources expended</b>			
Cost of charitable activities	5	56,085	32,227
Governance costs	6	-	-
Total resources expended		<u>56,085</u>	<u>32,227</u>
<b>Net (expenditure)/income</b>		<b>(7,729)</b>	<b>12,077</b>
<b><u>Reconciliation of fund balances</u></b>			
(Decrease)/increase in free reserves		(2,729)	11,077
(Reduction)/increase in designated reserve		<u>(5,000)</u>	<u>1,000</u>
Net (expenditure)/income for the year		(7,729)	12,077
Opening balance 1 October		194,114	183,732
Depreciation of fixed asset		<u>(1,695)</u>	<u>(1,695)</u>
Closing balance 30 September		<u>184,690</u>	<u>194,114</u>

**BALANCE SHEET at 30 September 2022**

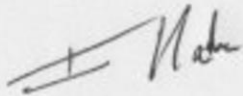
		<u>30 September 2022</u>		<u>30 September 2021</u>	
	<u>Notes</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed asset	8		149,205		150,900
<b>CURRENT ASSETS</b>					
Debtors and prepayments		6,799		6,267	
Cash at bank		<u>46,846</u>		<u>43,886</u>	
		53,645		50,153	
<b>CURRENT LIABILITIES</b>					
Accruals		16,760		5,939	
Amounts falling due within one year	9	<u>1,400</u>		<u>1,000</u>	
		18,160		6,939	
<b>NET CURRENT ASSETS</b>			<b><u>35,485</u></b>		<b><u>43,214</u></b>
<b>NET ASSETS</b>			<b>184,690</b>		<b>194,114</b>
Fixed asset fund			149,205		150,900
Reserve fund	10		10,000		10,000
Designated fund	10		-		5,000
Free reserves			<u>25,485</u>		<u>28,214</u>
<b>TOTAL FUNDS</b>			<b>184,690</b>		<b>194,114</b>

**BALANCE SHEET at 30 September 2022 (continued)**

These accounts are prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime FRSSE/SORP. The company is exempt from audit under Section 477 and:

- a. the Members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476, and
- b. the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on 13/2/23 and signed on its behalf by:



I Hulme

Finance Director

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 30 September 2022**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently throughout the period to which these financial statements relate:

- The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006
- They are drawn up on the historical cost accounting basis.
- The financial statements are prepared on an accruals basis.
- Debtors are based on invoiced amounts for services provided, where payment had not been received by the year end but has now been received.
- Creditors are based on the estimated value of goods or services received in the year, but where payment had not been requested or made at the year end.
- The value of the fixed asset is written off on a straight line basis over the 99-year term of the lease.
- Expenditure on movable fixtures and equipment is written off in the year of expenditure.

### **2. GRANTS AND FUNDRAISING**

BBCSCA received £2,667 (2021: £19,267) under government schemes to support organisations in the Hospitality & Leisure sector impacted by the Covid-19 restrictions.

£3,400 was raised via fundraising in the year (2021: £Nil).

## NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 30 September 2022

### 3. INCOME FROM CHARITABLE ACTIVITIES

This comprises income received from individuals and organisations using the Charity's facilities as follows:

	2022	2021
	£	£
Sports clubs	16,658	10,233
Pre-school /holiday club	12,048	7,631
Other users	<u>800</u>	<u>-</u>
	29,506	17,864

### 4. ACTIVITIES FOR GENERATING FUNDS

The Charity has outsourced the operation of a bar within the facilities to a separate organisation. The Charity receives a commission from the operator, which amounted to £12,748 (2021: £7,173) over the year. In addition, £30 (2021: £Nil) was generated from the sale of equipment no longer used.

### 5. COST OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Rent payable to Lant Trust	9,090	8,157
Other premises costs	33,185	19,152
Major maintenance projects	7,875	-
Recreation ground costs	2,810	2,210
Rates and insurance	<u>3,125</u>	<u>2,708</u>
	56,085	32,227

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Year ended 30 September 2022**

### **6. GOVERNANCE COSTS**

There were no governance costs incurred during the year.

No Director received or is due any remuneration or other benefit from the Company or a related entity.

No costs were incurred in respect of the Independent Examination.

### **7. STAFF**

The Company did not employ any staff during the period covered by this report.

### **8. FIXED ASSETS**

The Company entered in 2011 into a 99-year lease with the Lant Charity for the Lant Sports & Community Centre and the associated recreational grounds. The lease was granted with a premium of £150,000 and subsequently the Company spent £17,850 adding a balcony to the building. The value of the fixed asset is written off on a straight line basis over the period of the lease, which amounts to depreciation of £1,695 p.a. and with cumulative depreciation of £18,645 at 30 September 2022 (2021: £16,950).

### **9. OUTSTANDING LIABILITIES**

The Company had liabilities at the end of the year resulting from deposits of £1,400 (2021: £1,000) in aggregate from three (2021: two) user organisations. These are repayable on termination with three months' notice and so have been shown as falling due within one year, although there is no expectation that notice will be given and repayment required.

### **10. RESERVE AND DESIGNATED FUNDS**

The Board has established a ring-fenced Reserve Fund to provide a cushion against an unexpected reduction in usage charges and other income. This stood at £10,000 on 30 September 2022 (2021: £10,000).

In addition, the designated fund for the completion of the trimming of trees on the western boundary was used in the year (2021: £5,000) upon the work being completed.

**BERKSWELL & BALSALL COMMON SPORTS & COMMUNITY ASSOCIATION**

England & Wales - Charity number 1126385

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# Accounts

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**BERKSWELL & BALSALL COMMON  
SPORTS & COMMUNITY ASSOCIATION**

**(A company limited by guarantee)**

**Report and Financial Statements  
Year ended 30 September 2021**

**Charity number 1126385**

**Company number 06667959**

## Contents

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## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration number	1126385
Company Registration number	06667959
Registered Office	The Lant Centre Meeting House Lane Balsall Common Coventry CV7 7GE
Directors and Trustees	G T Chesshire M J Ginn (appointed 28 April 2021) D E Green Dr R Harris (Chair) I Hulme (appointed 28 April 2021) A Livingstone (resigned 28 April 2021) I D Macklam P C Milnes (resigned 28 April 2021) A P Morris K A Riemer (appointed 28 April 2021) P J Wreford
Secretary	P Smerdon
Bankers	Barclays Bank Leicester LE87 2BB

## **REPORT OF THE DIRECTORS**

The Berkswell & Balsall Common Sports & Community Association (BBCSCA) is incorporated as a Company Limited by Guarantee and is a registered Charity.

### **Structure, governance and management**

The Company governing documents comprise a Memorandum and Articles of Association. The Directors of the Company are also the Trustees of the Charity. They are appointed under the procedures set out in the Articles of Association and comprise eight Directors elected for periods of two or three years, and up to two further Directors co-opted on an annual basis. All Directors are eligible for re-election at the end of their period of office.

The Directors during the period covered by this report, and those at the date this report was approved, are listed in the previous section. In addition to the elected and co-opted Directors, the staff responsible for external aspects of the club (grounds) and internal aspects of the club (clubhouse and bar) are invited to meetings of the Board of Directors.

The Board of Directors meets on a two-monthly basis to review operational and financial performance, and to decide on future policy and actions. Between Board meetings the Directors take actions as required.

### **Objectives and activities**

The Charity's objectives are to promote and facilitate the advancement of amateur sport and recreation and other charitable purposes for the general benefit of the inhabitants of Berkswell, Balsall Common and Temple Balsall.

BBCSCA manages sporting, recreational, changing and social facilities at the Lant Recreation Ground, Balsall Common under the terms of a long-term lease. The freehold of these facilities is held by The Lant Charity.

## **REPORT OF THE DIRECTORS continued**

### **Public benefit - achievements and performance**

The Trustees have had regard to the Charity Commission's guidance on public benefit, whereby the provision of these facilities has enabled BBCSCA to provide public benefit in line with the Charity's objectives. However, the Covid-19 pandemic has had a major impact on the usage of the Recreation Ground and Centre over the period of this Report, and the impacts are likely to continue into 2022.

Sporting, social and meeting facilities were subject to significant constraints over the whole period of this report, although outdoor sporting activities were able to resume in the spring of 2021, with most constraints removed after Step 4 of the government's roadmap in July 2021. The impact over the year was that:

- Sporting activities were much reduced, with the loss of parts of the cricket and tennis seasons, and with restrictions on the scope and scale of their activities when legislation permitted these sports to return.
- The use of the Lant Centre facilities were heavily constrained, with a ban on the use of changing facilities and significant restrictions on the use of the building for meetings and social activity.
- A substantial reduction in the number of children attending the wrap-around care provide for primary school children as many parents were no longer working or were working from home.
- A cessation of the use of the Lant facilities by affiliated sports clubs and other user groups due to the requirements for covid-secure premises and procedures.

In addition to these reduced activities and consequent loss of income, there were unplanned costs including those to provide enhanced cleaning and sanitising of the premises.

At the time of approving this report, it seems likely that continued concerns over COVID-19 and the impact of changes to work and leisure practices will continue to impact BBCSCA into 2022.

## REPORT OF THE DIRECTORS continued

### Financial review

In addition to covid-related grants received in the previous year, the Company was fortunate to receive further grants of £19,267 under the arrangements made by government to support organisations impacted by Covid-19. This mitigated what would have been a significant loss in the year, despite the deferral of maintenance projects and the minimising of non essential costs, and enabled a surplus to be retained. However, significant increases in electricity prices and other costs since October 2021, and the requirement to address deferred maintenance will continue to put pressure on funds.

The primary asset of the Company remains the investment in and long-term lease on the Lant Recreation Ground and Centre. As the Lant Centre building is now in its second decade, the provision for maintenance is likely to increase. The Directors are also mindful that there are plans for development in Balsall Common over the next 10-15 years which would result in a doubling of the local population. It is therefore their intention to continue to build funds to meet these needs.

At the end of the year, our net current assets stood at £43,214 (2020: £31,137) which includes a ring-fenced reserve fund of £10,000 to provide a cushion against an unexpected reduction in usage charges and other income. We may need to draw upon this reserve in the forthcoming year to ease the impact of the huge increase in electricity prices that we are facing, and to fund some major overdue maintenance projects.

Approved by the Board of Directors on 03.03.22, and signed on its behalf by:



P Smerdon

Company Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA**

I report on the accounts of the company for the year ended 30 September 2021, which are set out on pages 9 to 14.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the Directors of the Company for the purposes 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself 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 2011 Act; and to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BBCSCA  
(continued)**

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Financial Reporting Standard for Smaller Entities (FRSSE SORP) for Accounting and Reporting by Charities

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.

Name: Judith Thomas, ACA



Address: 71 Meeting House Lane, Balsall Common, Coventry CV7 7GD

Date: 4/3/22

**STATEMENT OF FINANCIAL ACTIVITIES (including INCOME & EXPENDITURE ACCOUNT) for the year ended 30 September 2021 (£)**

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<b>Incoming resources</b>			
Bank interest		-	13
Grants and fundraising	2	19,267	17,750
Income from charitable activities	3	17,864	23,789
Income from other trading activities	4	<u>7,173</u>	<u>7,656</u>
Total incoming resources		<u>44,304</u>	<u>49,208</u>
<b>Resources expended</b>			
Cost of charitable activities	5	32,227	45,703
Governance costs	6	-	-
Total resources expended		<u>32,227</u>	<u>45,703</u>
<b>Net income</b>		<b>12,077</b>	<b>3,505</b>
 <b><u>Reconciliation of fund balances</u></b>			
Opening balance 1 October		183,732	181,922
Net income		12,077	3,505
Depreciation of fixed asset		<u>(1,695)</u>	<u>(1,695)</u>
Closing balance 30 September		<u>194,114</u>	<u>183,732</u>

**BALANCE SHEET at 30 September 2021**

		<u>30 September 2021</u>		<u>30 September 2020</u>	
	<u>Notes</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed asset	8		150,900		152,595
<b>CURRENT ASSETS</b>					
Debtors and prepayments		6,267		2,244	
Cash at bank		<u>43,886</u>		<u>37,339</u>	
		50,153		39,583	
<b>CURRENT LIABILITIES</b>					
Accruals		5,939		6,946	
Amounts falling due within one year	9	<u>1,000</u>		<u>1,500</u>	
		6,939		8,446	
<b>NET CURRENT ASSETS</b>			<u>43,214</u>		<u>31,137</u>
<b>NET ASSETS</b>			<b>194,114</b>		<b>183,732</b>
Fixed asset fund			150,900		152,595
Reserve fund	10		10,000		10,000
Designated fund	10		5,000		4,000
Free reserves			<u>28,214</u>		<u>17,137</u>
<b>TOTAL FUNDS</b>			<b>194,114</b>		<b>183,732</b>

## **BALANCE SHEET at 30 September 2021 (continued)**

These accounts are prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime FRSSE/SORP. The company is exempt from audit under Section 477 and:

- a. the Members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476, and
- b. the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board of Directors on *3 March 2022* and signed on its behalf by:



I Hulme

Finance Director

## **NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 30 September 2021**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently throughout the period to which these financial statements relate:

- The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006
- They are drawn up on the historical cost accounting basis.
- The financial statements are prepared on an accruals basis.
- Debtors are based on invoiced amounts for services provided, where payment had not been received by the year end but has now been received.
- Creditors are based on the estimated value of goods or services received in the year, but where payment had not been requested or made at the year end.
- The value of the fixed asset is written off on a straight line basis over the 99 year term of the lease.
- Expenditure on movable fixtures and equipment is written off in the year of expenditure.

### **2. GRANTS AND FUNDRAISING**

BBCSCA received £19,267 (2020: £10,000) under government schemes to support organisations in the Hospitality & Leisure sector impacted by the Covid-19 restrictions.

In the previous year, BBCSCA received a restricted grant of £6,750 from Sport England to help meet the uncovered costs of community sporting organisations during the first national lockdown period from March to July 2020. This grant was spent entirely on meeting the costs of maintaining the sporting facilities during this period, and their subsequent safe opening in mid-July 2020.

No other funds were raised via fundraising in the year (2020: £1,000).

## NOTES TO THE FINANCIAL STATEMENTS (continued)

Year ended 30 September 2021

### 3. INCOME FROM CHARITABLE ACTIVITIES

This comprises income received from individuals and organisations using the Charity's facilities as follows:

	2021	2020
	£	£
Sports clubs	10,233	12,772
Pre-school /holiday club	7,631	9,977
Other users	<u>-</u>	<u>1,040</u>
	17,864	23,789

### 4. ACTIVITIES FOR GENERATING FUNDS

The Charity has outsourced the operation of a bar within the facilities to a separate organisation. The Charity receives a commission from the operator, which amounted to £7,173 (2020: £7,656) over the year.

### 5. COST OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Rent payable to Lant Trust	8,157	8,157
Other premises costs	19,152	25,632
Major maintenance projects	-	5,470
Recreation ground costs	2,210	3,400
Rates and insurance	<u>2,708</u>	<u>3,044</u>
	32,227	45,703

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Year ended 30 September 2021**

### **6. GOVERNANCE COSTS**

There were no governance costs incurred during the year.

No Director received or is due any remuneration or other benefit from the Company or a related entity.

No costs were incurred in respect of the Independent Examination.

### **7. STAFF**

The Company did not employ any staff during the period covered by this report.

### **8. FIXED ASSETS**

The Company entered in 2011 into a 99 year lease with the Lant Charity for the Lant Sports & Community Centre and the associated recreational grounds. The lease was granted with a premium of £150,000 and subsequently the Company spent £17,850 adding a balcony to the building. The value of the fixed asset is written off on a straight line basis over the period of the lease, which amounts to depreciation of £1,695 p.a. and with cumulative depreciation of £16,950 at 30 September 2021(2020: £15,255).

### **9. OUTSTANDING LIABILITIES**

The Company had liabilities at the end of the year resulting from deposits of £1,000 (2020: £1,500) in aggregate from two user organisations. The reduction being a refund of £500 to one user organisation to assist with cashflow during the Covid pandemic. These are repayable on termination with three months' notice and so have been shown as falling due within one year, although there is no expectation that notice will be given and repayment required.

### **10. RESERVE AND DESIGNATED FUNDS**

The Board has established a ring-fenced Reserve Fund to provide a cushion against an unexpected reduction in usage charges and other income. This stood at £10,000 on 30 September 2021 (2020: £10,000).

In addition, the designated fund increased by £1,000 to £5,000 (2020: £4,000) in line with the current estimate for the completion of the trimming of trees on the western boundary has been brought forward. This was not completed during the year due to a combination of Covid-19 and waterlogged ground.