

**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:

A handwritten signature in black ink, appearing to read 'PJ Wreford', is written over the printed name.

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).