

**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>           |              |                          | <u><b>37,327</b></u>  |                          | <u><b>37,090</b></u>  |
| <b>NET ASSETS</b>                   |              |                          | <u><b>181,447</b></u> |                          | <u><b>182,905</b></u> |
|                                     |              |                          |                       |                          |                       |
| 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>                  |              |                          | <u><b>181,447</b></u> |                          | <u><b>182,905</b></u> |

## **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).