

# BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

England & Wales · Charity number 1148523

## Details

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**Other names** BALHAM AND TOOTING SPORT AND SOCIAL CLUB

**Status** Registered

**Legal form** Charitable company

**Company number** [07702545](#)

**Registered** 2012-08-13

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

## Contact

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**Address** Balham & Tooting Community and Sports Club  
94 Balham High Road  
London  
SW12 9AA

**Phone** 02086735968

**Email** [Balhamtcsc@gmail.com](mailto:Balhamtcsc@gmail.com)

## Activities

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**Objects:** TO FURTHER OR BENEFIT THE RESIDENTS OF WANDSWORTH, LONDON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** During the year the building was used by many of our members to facilitate birthday and funeral receptions, amongst others; and by various community groups to facilitate theatre practice, accounts training and Quadrille dancing; and variously for the social entertainment of our members, particularly our seniors. Cricket, dominoes and senior outings were also facilitated by the organisation.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Bromley
- Croydon
- Lambeth
- Merton
- Southwark
- Wandsworth

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£173,067	£189,515	-	-
2024-07-31	£144,081	£161,646	-	-
2023-07-31	£129,074	£126,630	-	-
2022-07-31	£61,227	£65,855	-	-
2021-07-31	£28,486	£74,120	-	-
2020-07-31	£124,505	£97,232	-	-

## Trustees

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Name	Role	Appointed
<b>NOEL WILLIAMS</b>	Chair	2014-10-30
Hyacinth Parsons		2022-10-30
Merton Murrell		2026-02-09
Rosemarie Burton		2022-10-30
Sylvia Lee Smith		2025-03-24

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**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

England & Wales - Charity number 1148523

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# Accounts

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**BALHAM AND TOOTING  
COMMUNITY AND SPORTS CLUB LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2025**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2025**

**Company Registration Number:** 7702545

**Charity Registration Number:** 1148523

**Registered Office:** 94 Balham High Road  
Balham  
London SW12 9AA

**Management Committee Officers:** Mr. N Williams (Chairman)  
Ms R Burton (Secretary)  
Ms Sylvia Smith (Treasurer)

**Bankers:** Barclays Bank PLC  
Clapham Common Group of Branches  
P.O. Box 4038  
London SW12 9YB

**Independent Examiners** Leroy Reid & Co.  
Chartered Certified Accountants & Statutory Auditors  
299 Northborough Road  
Norbury  
London SW16 4 TR

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**INDEX TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2025**

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**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

The management committee who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2025.

**Status**

The community and sports club is a registered charity with a limited by guarantee status. The management committee confirm that the provisions of the charity's governing document have been complied with throughout the year.

The company was formed to take over the assets and activities of the existing Balham and Tooting Sports and Social club.

**Principal Activities**

The principal activities are the provision of opportunities for recreation, social intercourses and refreshment of its members together with the provision and maintenance of a Club House.

**Financial Position**

Details of the club's trading activities and financial position for the year under review are shown on pages 4 to 9.

During the year the charity received a capital grant of £70,000 for improvements costs to the property and this was successfully disbursed and completed.

**Management Committee Responsibilities For The Financial Statements**

The law requires us the management committee to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the club and of its profit and loss for that period. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue in business. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**Members Of The Management Committtee**

The members of the management committee during the year were:

- 1 Mr. N Williams (Chairman)
- 2 Ms R Burton (Secretary)
- 3 Ms Sylvia Smith (Treasurer)
- 4 Mrs Hyacinth Parsons
- 5 Mr Norman Jonas-Livingstone
- 6 Mr D Morris
- 7 Mr E White
- 8 Ms Lorna Simpson
- 9 Ms Linda Leid
- 10 Mr Merton Murrell

**Members**

The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**Independent Examiners**

A resolution proposing Leroy Reid & Co be re-appointed as Independent Examiners of the club will be proposed at the Annual General Meeting.

**Approval**

This report was approved by the management committee on the 5/12/25 and signed on its behalf by:



Ms R Burton  
Secretary

REPORT OF THE MANAGEMENT COMMITTEE

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TO THE MEMBERS OF

BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

We report on the financial statements of the charity for the year ended 31st July 2025, which are set out on pages 4 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard (FRS 102).

**Respective Responsibilities of Trustees and Examiners**

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Statement**

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

- (1) which give us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

*Leroy Reid & Co* 21/4/2026

**CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS**  
299 Northborough Road  
Norbury  
London SW16 4TR

## BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST JULY 2025

<b>INCOME AND ENDOWMENTS</b>	<b><u>NOTES</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Charitable activities</b>			
Bar sales	1 (b)	74,726	113,651
Donations and legacies	1 (b)& 2	<u>98,341</u>	<u>30,430</u>
Total Income		<u>173,067</u>	<u>144,081</u>
 <b>CHARITABLE EXPENDITURE</b>			
Cost of bar sales	3	57,547	81,061
Other charitable activities	4	<u>131,968</u>	<u>80,585</u>
Total Expenditure		<u>189,515</u>	<u>161,646</u>
Net Income/(expenditure)		(16,448)	(17,565)
Total funds brought forward		<u>988,611</u>	<u>1,006,176</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£972,163</u></b>	<b><u>£988,611</u></b>

There were no recognised gains or losses other than those passing through the Statement of Financial Affairs.

The accompanying notes form an integral part of the accounts.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**BALANCE SHEET AS AT 31ST JULY 2025**

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<b>EMPLOYMENT OF CAPITAL</b>	<u>NOTES</u>	<u>2025</u>	<u>2024</u>
Fixed Assets	5	<u>1,000,000</u>	<u>1,000,000</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments		3,850	-
Stock	1 (c)	3,083	1,762
Cash and bank balances	6	<u>9,115</u>	<u>50,403</u>
		<u>16,048</u>	<u>52,165</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	<u>(13,996)</u>	<u>(40,631)</u>
Net Current Assets		<u>£2,052.00</u>	<u>11,534</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	8	<u>29,889</u>	<u>22,923</u>
Total Assets less Liabilities		<u>£972,163</u>	<u>£988,611</u>
<b>FINANCED BY:</b>			
Unrestricted Fund	9	<u>£972,163</u>	<u>£988,611</u>

The directors are satisfied:


- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year


The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Act, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the company.

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

The financial statements were approved by the Board:

Noel Williams Esq. (Chairman)  Date 5/12/25

Ms Sylvia Smith (Treasurer)  Date 5/12/25

The accompanying notes form an integral part of the financial statements.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2025**

**1. ACCOUNTING POLICIES**

**(a) Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102 and the Charities Act 2011)

The charity is a public benefit entity under FRS 102.

**(b) Income**

Income represents subscription fees received from members, bar sales and fees receivable from the use of the clubs facilities where appropriate.

**(c) Stock**

Stock comprise of bar supplies.

Stock is valued at the lower of cost or net realisable value.

**(d) Depreciation**

Depreciation is calculated on the straight line basis at rates which are intended to write off the cost of the assets over their estimated useful lives.

**(e) Leases**

Rental costs under operating leases are charged to the income and expenditure account in equal annual instalments covering the period of the Leases.

**(f) Fund Accounting**

Grants and similar income which are subject to donor imposed restrictions as to their use and related expenditure are accounted for as restricted funds. All other income and expenditure are accounted for as unrestricted.

<b>2 Donations and legacies</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Grant - Solace Community Care Ltd	70,000	-
Members donations and dues	2,100	2,584
Gate receipts	9,085	4,867
Club Hire	900	1,670
Rental Income	14,496	14,466
Dominoes	658	660
Raffle	314	160
Cricket Income	750	140
Senior Citizens	<u>38</u>	<u>5,883</u>
	<b><u>£98,341</u></b>	<b><u>£30,430</u></b>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2025**

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<b>3</b>	<b>Cost of bar sales</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Opening stock	1,762	3,363
	Bar volunteer expenses	21,733	23,350
	Purchases	<u>37,135</u>	<u>56,110</u>
		60,630	82,823
	Less closing stock	1 (c) <u>(3,083)</u>	<u>(1,762)</u>
		<u>67,547</u>	<u>81,061</u>
<b>4</b>	<b>Other charitable activities</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Members volunteering services and travel	467	6,377
	Rent, rates, and licences	5,402	2,997
	Legal and professional fees	401	806
	Insurance	1,679	2,626
	Light and heat	10,559	1,793
	Postage, printing, stationery and telephone	3,869	2,795
	Socials, recreational, sports and general	3,901	6,175
	Transportation and travel expenses	1,316	2,540
	Repairs, maintenance, laundry and cleaning	26,250	40,181
	Property improvements	70,000	-
	Security	5,410	11,634
	Examination and accountancy	720	600
	Depreciation	-	-
	Interest and bank charges	<u>1,994</u>	<u>2,061</u>
		<u>131,968</u>	<u>80,585</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2025**

<b>5</b>	<b>FIXED ASSETS</b>	<b>Fixtures &amp; Fittings</b>	<b>Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
	<b>COST/VALUATION</b>				
	Opening balance	28,302	24,939	1,000,000	1,053,241
	Addition	=	=	=	=
	Closing balance	<u>28,302</u>	<u>24,939</u>	<u>1,000,000</u>	<u>1,053,241</u>
	<b>ACCUMULATED DEPRECIATION</b>				
	Opening balance	28,302	24,939	-	53,241
	Charge for the year	=	=	=	=
	Closing balance	<u>28,302</u>	<u>24,939</u>	-	<u>53,241</u>
	<b>NET BOOK VALUE</b>				
	as at 31st July 2025	<u>£Nil</u>	<u>£0</u>	<u>£1,000,000</u>	<u>£1,000,000</u>
	as at 31st July 2024	<u>£Nil</u>	<u>£0</u>	<u>£1,000,000</u>	<u>£1,000,000</u>
<b>6</b>	<b>CASH AND BANK BALANCES</b>			<b><u>2025</u></b>	<b><u>2024</u></b>
	Barclays-93280349 (Building Fund)			2,533	19,184
	Barclays-73563839 (Cricket Fund)			888	3
	Barclays-90373273 (Main Current Account)			2,147	8,616
	Barclays-33280748 (Senior Citizens)			438	15,938
	Barclays-43020258 (Community Account)			38	1,391
	Cash in hand and floats			<u>3,071</u>	<u>5,271</u>
				<u>£9,115</u>	<u>£50,403</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2025**

<b>7</b>	<b>CREDITORS: Amounts falling due within one year</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Other creditors and accruals	<u>13,996</u>	<u>40,631</u>
		<u>£13,996</u>	<u>£40,631</u>
<b>8</b>	<b>CREDITORS: Amounts falling due after one year</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Other loans	10,240	-
	Bank Loans	<u>19,649</u>	<u>22,923</u>
		<u>£29,889</u>	<u>£22,923</u>
<b>9</b>	<b>UNRESTRICTED FUND</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	Opening balance	129,894	147,459
	Add: Excess of Income over expenditure for the year	<u>(16,448)</u>	<u>(17,565)</u>
		113,446	129,894
	Revaluation Reserves	<u>858,717</u>	<u>858,717</u>
	Closing balance	<u>£972,163</u>	<u>£988,611</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**DETAILED INCOME AND EXPENDITURE**

**YEAR ENDED 31ST JULY 2025**

<b>SOURCES OF INCOME</b>	<b><u>NOTES</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>BAR</b>			
Sales	1 (b)	<u>74,726</u>	<u>113,651</u>
<b>Cost of sales</b>			
Opening stock		1,762	3,363
Bar volunteer expenses		21,733	23,350
Purchases and services		<u>37,135</u>	<u>56,110</u>
		60,630	82,823
Less closing stock	1 (c)	<u>(3,083)</u>	<u>(1,762)</u>
		<u>57,547</u>	<u>81,061</u>
Bar gross profit for the year		17,179	32,590
Donations and fundraising	1 (b) & 2	<u>98,341</u>	<u>30,430</u>
		<u>115,520</u>	<u>63,020</u>
<b>LESS: EXPENSES</b>			
Members volunteering services and travel		467	6,377
Rent, rates, and licences		5,402	2,997
Legal and professional fees		401	806
Insurance		1,679	2,626
Light and heat		10,559	1,793
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Repairs, maintenance, laundry and cleaning		26,250	40,181
Property improvements		70,000	-
Security		5,410	11,634
Examination and accountancy		720	600
Depreciation		-	-
Interest and bank charges		<u>1,994</u>	<u>2,061</u>
		<u>131,968</u>	<u>80,585</u>
Excess of income over expenditure for the year		<u>(16,448)</u>	<u>(17,565)</u>



**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

England & Wales - Charity number 1148523

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# Accounts

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**BALHAM AND TOOTING  
COMMUNITY AND SPORTS CLUB LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2024**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2024**

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Charity Registration Number: 1148523

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Management Committee Officers: Mr. N Williams (Chairman)  
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**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**INDEX TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2024**

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**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
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The management committee who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2024.

**Status**

The community and sports club is a registered charity with a limited by guarantee status. The management committee confirm that the provisions of the charity's governing document have been complied with throughout the year.

The company was formed to take over the assets and activities of the existing Balham and Tooting Sports and Social club.

**Principal Activities**

The principal activities are the provision of opportunities for recreation, social intercourses and refreshment of its members together with the provision and maintenance of a Club House.

**Financial Position**

Details of the club's trading activities and financial position for the year under review are shown on pages 4 to 9.

**Management Committee Responsibilities For The Financial Statements**

The law requires us the management committee to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the club and of its profit and loss for that period. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years
- (b) make judgements and estimates that are reasonable and prudent
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- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue in business. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TO THE MEMBERS OF  
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**Members Of The Management Committee**

The members of the management committee during the year were:

- 1 Mr. N Williams (Chairman)
- 2 Ms R Burton (Secretary)
- 3 Mr M Anderson (Treasurer)
- 4 Ms Sylvia Smith
- 5 Mrs Hyacinth Parsons
- 6 Mr Norman Jonas-Livingstone
- 7 Mr D Morris
- 8 Mr E White
- 9 Ms Lorna Simpson
- 10 Ms Linda Leid

**Members**

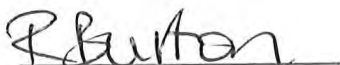
The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**Independent Examiners**

A resolution proposing Leroy Reid & Co be re-appointed as Independent Examiners of the club will be proposed at the Annual General Meeting.

**Approval**

This report was approved by the management committee on the \_\_\_\_\_ and signed on its behalf by:



Ms R Burton  
Secretary

## REPORT OF THE MANAGEMENT COMMITTEE

### TO THE MEMBERS OF

### BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

We report on the financial statements of the charity for the year ended 31st July 2024, which are set out on pages 4 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard (FRS 102).

#### **Respective Responsibilities of Trustees and Examiners**

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Statement**

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

- (1) which give us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

**CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS**  
 299 Northborough Road  
 Norbury  
 London SW16 4TR

## BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST JULY 2024

INCOME AND ENDOWMENTS	NOTES	<u>2024</u>	<u>2023</u>
<b>Charitable activities</b>			
Bar sales	1 (b)	113,651	99,751
Donations and legacies	1 (b)& 2	<u>30,430</u>	<u>29,323</u>
Total Income		<u>144,081</u>	<u>129,074</u>
<b>CHARITABLE EXPENDITURE</b>			
Cost of bar sales	3	81,061	65,645
Other charitable activities	4	<u>80,585</u>	<u>60,985</u>
Total Expenditure		<u>161,646</u>	<u>126,630</u>
Net Income/(expenditure)		(17,565)	2,444
Total funds brought forward		<u>1,006,176</u>	<u>1,003,732</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>£988,611</b></u>	<u><b>£1,006,176</b></u>

There were no recognised gains or losses other than those passing through the Statement of Financial Affairs.

The accompanying notes form an integral part of the accounts.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**BALANCE SHEET AS AT 31ST JULY 2024**

<b>EMPLOYMENT OF CAPITAL</b>	<u>NOTES</u>	<u>2024</u>	<u>2023</u>
Fixed Assets	5	1,000,000	1,000,000
<b>CURRENT ASSETS</b>			
Stock	1 (c)	1,762	3,363
Cash and bank balances	6	50,403	47,128
		<u>52,165</u>	<u>50,491</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	(40,631)	(18,024)
Net Current Assets		<u>11,534</u>	<u>32,467</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	8	22,923	26,291
Total Assets less Liabilities		<u>£988,611</u>	<u>£1,006,176</u>
<b>FINANCED BY:</b>			
Unrestricted Fund	9	<u>£988,611</u>	<u>£1,006,176</u>

The directors are satisfied:

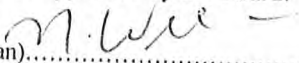
- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year


The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Act, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the company.

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

The financial statements were approved by the Board:

Noel Williams Esq. (Chairman)  Date 2 Dec 2024

Mr M Anderson (Treasurer)  Date 2 Dec 2024

The accompanying notes form an integral part of the financial statements.

## BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

## NOTES TO THE ACCOUNTS

YEAR ENDED 31ST JULY 2024

**1. ACCOUNTING POLICIES****(a) Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102 and the Charities Act 2011)

The charity is a public benefit entity under FRS 102.

**(b) Income**

Income represents subscription fees received from members, bar sales and fees receivable from the use of the clubs facilities where appropriate. where appropriate.

**(c) Stock**

Stock comprise of bar supplies.  
Stock is valued at the lower of cost or net realisable value.

**(d) Depreciation**

Depreciation is calculated on the straight line basis at rates which are intended to write off the cost of the assets over their estimated useful lives.

**(e) Leases**

Rental costs under operating leases are charged to the income and expenditure account in equal annual instalments covering the period of the Leases.

**(f) Fund Accounting**

Grants and similar income which are subject to donor imposed restrictions as to their use and related expenditure are accounted for as restricted funds. All other income and expenditure are accounted for as unrestricted.

<b>2 Donations and legacies</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Members donations and dues	2,584	3,510
Gate receipts	4,867	6,665
Club Hire	1,670	1,885
Rental income	14,466	14,496
Dominoes	660	-
Raffle	160	-
Cricket income	140	592
Senior Citizens	<u>5,883</u>	<u>2,175</u>
	<u>£30,430</u>	<u>£29,323</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

3	<b>Cost of bar sales</b>		<u>2024</u>	<u>2023</u>
	Opening stock		3,363	2,059
	Bar volunteer expenses		23,350	10,794
	Purchases		<u>56,110</u>	<u>56,155</u>
			82,823	69,008
	Less closing stock	1 (c)	<u>(1,762)</u>	<u>(3,363)</u>
			<u>81,061</u>	<u>65,645</u>
4	<b>Other charitable activities</b>		<u>2024</u>	<u>2023</u>
	Members volunteering services and travel		6,377	13,869
	Rent, rates, and licences		2,997	2,584
	Legal and professional fees		806	772
	Insurance		2,626	2,510
	Light and heat		1,793	5,688
	Postage, printing, stationery and telephone		2,795	1,417
	Socials, recreational, sports and general		6,175	5,671
	Transportation and travel expenses		2,540	1,123
	Repairs, maintenance, laundry and cleaning		40,181	15,769
	Security		11,634	8,404
	Examination and accountancy		600	600
	Depreciation		-	102
	Interest and bank charges		<u>2,061</u>	<u>2,476</u>
			<u>80,585</u>	<u>60,985</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2024**

5	<b>FIXED ASSETS</b>	Fixtures & <u>Fittings</u>	<u>Equipment</u>	Freehold <u>Property</u>	<u>Total</u>
	<b>COST/VALUATION</b>				
	Opening balance	28,302	24,939	1,000,000	1,053,241
	Addition	-	-	-	-
	Closing balance	<u>28,302</u>	<u>24,939</u>	<u>1,000,000</u>	<u>1,053,241</u>
	<b>ACCUMULATED DEPRECIATION</b>				
	Opening balance	28,302	24,939	-	53,241
	Charge for the year	-	-	-	-
	Closing balance	<u>28,302</u>	<u>24,939</u>	-	<u>53,241</u>
	<b>NET BOOK VALUE</b>				
	as at 31st July 2024	<u>£Nil</u>	<u>£0</u>	<u>£1,000,000</u>	<u>£1,000,000</u>
	as at 31st July 2023	<u>£Nil</u>	<u>£0</u>	<u>£1,000,000</u>	<u>£1,000,000</u>
6	<b>CASH AND BANK BALANCES</b>			<b><u>2024</u></b>	<b><u>2023</u></b>
	Barclays-93280349 (Building Fund)			19,184	17,279
	Barclays-73563839 (Cricket Fund)			3	3
	Barclays-90373273 (Main Current Account)			8,616	1,764
	Barclays-33280748 (Senior Citizens)			15,938	20,326
	Barclays-43020258 (Community Account)			1,391	1,391
	Cash in hand and floats			<u>5,271</u>	<u>6,365</u>
				<u>£50,403</u>	<u>£47,128</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2024**

<b>7</b>	<b>CREDITORS: Amounts falling due within one year</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Other creditors and accruals	40,631	18,024
		<u>£40,631</u>	<u>£18,024</u>
<b>8</b>	<b>CREDITORS: Amounts falling due after one year</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Bank Loans	22,923	26,291
		<u>£22,923</u>	<u>£26,291</u>
<b>9</b>	<b>UNRESTRICTED FUND</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Opening balance	147,459	145,015
	Add: Excess of income over expenditure for the year	(17,565)	2,444
		129,894	147,459
	Revaluation Reserves	<u>858,717</u>	<u>858,717</u>
	Closing balance	<u>£988,611</u>	<u>£1,006,176</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**DETAILED INCOME AND EXPENDITURE**

**YEAR ENDED 31ST JULY 2024**

<b>SOURCES OF INCOME</b>	<b><u>NOTES</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
<b>BAR</b>			
Sales	1 (b)	<u>113,651</u>	<u>99,751</u>
<b>Cost of sales</b>			
Opening stock		3,363	2,059
Bar volunteer expenses		23,350	10,794
Purchases and services		<u>56,110</u>	<u>56,155</u>
		82,823	69,008
Less closing stock	1 (c)	<u>(1,762)</u>	<u>(3,363)</u>
		<u>81,061</u>	<u>65,645</u>
Bar gross profit for the year		32,590	34,106
Donations and fundraising	1 (b) & 2	<u>30,430</u>	<u>29,323</u>
		<u>63,020</u>	<u>63,429</u>
<b>LESS: EXPENSES</b>			
Members volunteering services and travel		6,377	13,869
Rent, rates, and licences		2,997	2,584
Legal and professional fees		806	772
Insurance		2,626	2,510
Light and heat		1,793	5,688
Postage, printing, stationery and telephone		2,795	1,417
Socials, recreational, sports and general		6,175	5,671
Transportation and travel expenses		2,540	1,123
Repairs, maintenance, laundry and cleaning		40,181	15,769
Security		11,634	8,404
Examination and accountancy		600	600
Depreciation		-	102
Interest and bank charges		<u>2,061</u>	<u>2,476</u>
		<u>80,585</u>	<u>60,985</u>
Excess of income over expenditure for the year		<u>(17,565)</u>	<u>£2,444</u>



**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

England & Wales - Charity number 1148523

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# Accounts

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# Charity Commission Annual Return 2023

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BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

Charity registration number: 1148523

**Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.**

**This document is a record of the information provided in the Annual Return 2023.**

## PART A - Charity information

### Financial period

Financial period start date

01/08/2022

Financial period end date

31/07/2023

### Income and spending

**Income £**

£ 129,074

**Spending £**

£ 126,630

### Number of contracts from government

**How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?**

0

### Number of grants from government

**How many grants did your charity receive from central government or a local authority during the financial period for this return?**

0

### Income breakdown

**Donations and legacies (excluding Endowments Received)**

£ 3,510

**Charitable activities**

£ 2,175

**Other trading activities**

£ 99,751

**Investments**

£ 14,496

**Other**

£ 9,142

**Corporate donations**

**What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?**

£ 0

**Donations from individuals**

**What was the value of your charity's single highest value donation received from an individual during the financial period of this return?**

£ 0

**Donations from related parties**

**What was the value of your charity's single highest value donation received from a related party during the financial period of this return?**

£ 0

**Grantmaking**

**Is grant making the main way your charity carries out its purposes?**

No

**Recipients of grants**

Please round all figures to the nearest pound (do not enter decimal points or commas).

**Individuals**

£ 0

**Other charities**

£ 0

**Other organisations that are not charities**

£ 0

**Trustee payments**

**Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?**

e. None of the trustees have been paid

**Did any of the trustees resign and take up employment with your charity in the financial period of this return?**

No

**Income from outside the UK**

**Did your charity receive income from outside of the United Kingdom in the financial period of this return?**

No

### Delivering activities outside the United Kingdom

**Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?**

No

### Spending outside England & Wales

**Did your charity spend funds outside of the United Kingdom in the financial period of this return?**

No

**Total Spending outside England & Wales**

£

### Trading subsidiaries

**Does the charity have any trading subsidiaries?**

No

### Charity contact details correct

**Is the contact address displayed from the Register of Charities, correct?**

No

### Charity headquarters details correct

**Is this the same address that you use as your charity's administrative headquarters?**

No

### Charity contact address

**Address Line 1**

Balham & Tooting Community and Sports Club

**Address Line 2**

94 Balham High Road

**Address Line 3**

LONDON

**Address Line 4**

**Address Line 5**

**Postcode**

SW12 9AA

**Country**

### Charity Headquarters address

**Address Line 1**

Balham & Tooting Community and Sports Club

**Address Line 2**

94 Balham High Road

**Address Line 3**

LONDON

**Address Line 4****Address Line 5****Postcode**

SW12 9AA

**Country****Membership type****Is the charity part of a wider group structure with a parent body and subsidiary bodies?**

no, the charity is not part of a wider group structure

**Employment contract types****People were permanently employed by your charity**

0

**People were on fixed-terms contracts with your charity**

0

**Self-employed people were working for your charity**

0

**Governance policies****Internal charity financial controls policy and procedures**

Yes

**Safeguarding policy and procedures**

Yes

**Financial reserves policy and procedures**

Yes

**Complaints policy and procedures**

Yes

**Serious incident reporting policy and procedures**

Yes

**Internal risk management policy and procedures**

Yes

**Trustee expenses policy and procedures**

Yes

**Trustee conflicts of interest policy and procedures**

Yes

**Investing charity funds policy and procedures**

Not applicable

**Campaigns and political activity policy and procedures**

Not applicable

**Bullying and harassment policy and procedures**

Yes

**Social media policy and procedures**

Yes

**Engaging external speakers at charity events policy and procedures**

Not applicable

**Safeguarding**

**Has your charity provided services to children and/or adults at risk in the financial period of the return?**

No

**Serious Incidents**

**Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?**

There were no incidents to report

**External risk and impact**

**Donations**

Unknown/No Change/Not Applicable

**Other income - grants**

Unknown/No Change/Not Applicable

**Other income - contracts**

Unknown/No Change/Not Applicable

**Other income - investment**

Unknown/No Change/Not Applicable

**Expenditure on charitable activities**

Unknown/No Change/Not Applicable

**Expenditure on overheads**

Unknown/No Change/Not Applicable

**Number of volunteers**

Unknown/No Change/Not Applicable

**Number of employees**

Unknown/No Change/Not Applicable

**Number of trustees**

Unknown/No Change/Not Applicable

**Fundraising activities**

Unknown/No Change/Not Applicable

**Capacity to deliver services**

Unknown/No Change/Not Applicable

**Total service demand**

Unknown/No Change/Not Applicable

**Volunteers**

**Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?**

8

**Privacy statement**

**Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:**

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

**We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:**

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

**Information we collect about you****We will use this information:**

**To enable us to carry out our statutory functions and duties;**

**This will include the following actions:**

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

**Information we receive from other sources.**

**Information we receive from other sources**

**We may combine this information with information you give to us and information we collect about you.**

**We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).**

**We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.**

**The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.**

**As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.**

**Please check back frequently to see any updates or changes to our privacy policy.**

Declaration

**This annual return has not been submitted and no Declaration has been made**

**BALHAM AND TOOTING  
COMMUNITY AND SPORTS CLUB LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2023**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2023**

Company Registration Number: 7702545

Charity Registration Number: 1148523

Registered Office: 94 Balham High Road  
Balham  
London SW12 9AA

Management Committee Officers: Mr. N Williams (Chairman)  
Dr S Marshall (Secretary)

Bankers: Barclays Bank PLC  
Clapham Common Group of Branches  
P.O. Box 4038  
London SW12 9YB

Independent Examiners Leroy Reid & Co.  
Chartered Certified Accountants & Statutory Auditors  
299 Northborough Road  
Norbury  
London SW16 4 TR

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**INDEX TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2023**

<b>CONTENTS</b>	<b>PAGE</b>
Report of the Management Committee	1 - 2
Report of the Independent Examiners	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 - 9

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

The management committee who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2023.

**Status**

The community and sports club is a registered charity with a limited by guarantee status. The management committee confirm that the provisions of the charity's governing document have been complied with throughout the year.

The company was formed to take over the assets and activities of the existing Balham and Tooting Sports and Social club.

**Principal Activities**

The principal activities are the provision of opportunities for recreation, social intercourses and refreshment of its members together with the provision and maintenance of a Club House.

**Financial Position**

Details of the club's trading activities and financial position for the year under review are shown on pages 4 to 9.

**Management Committee Responsibilities For The Financial Statements**

The law requires us the management committee to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the club and of its profit and loss for that period. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue in business. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**Members Of The Management Committee**

The members of the management committee during the year were:

- 1 Mr. N Williams (Chairman)
- 2 Mrs L. Mayne (President)
- 3 Dr S Marshall (Secretary)
- 4 Mr T Johnson
- 5 Mrs Hyacinth Parsons
- 6 Mr Norman Jonas-Livingstone
- 7 Mr D Morris
- 8 Mr Marcell Anderson
- 9 Ms Lorna Simpson
- 10 Ms R Burton
- 11 Mr E White

**Members**

The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**Independent Examiners**

A resolution proposing Leroy Reid & Co be re-appointed as Independent Examiners of the club will be proposed at the Annual General Meeting.

**Approval**

This report was approved by the management committee on the 1 Jan 2024 and signed on its behalf by:

*Dr S Marshall*  
 Dr S Marshall  
 Secretary

**REPORT OF THE MANAGEMENT COMMITTEE**

**TO THE MEMBERS OF**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

We report on the financial statements of the charity for the year ended 31st July 2023, which are set out on pages 4 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard (FRS 102).

**Respective Responsibilities of Trustees and Examiners**

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Statement**

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

- (1) which give us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

*Leroy Reid & Co 26/1/2024*

**CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS**  
 299 Northborough Road  
 Norbury  
 London SW16 4TR

## BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST JULY 2023

<b>INCOME AND ENDOWMENTS</b>	<b><u>NOTES</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Charitable activities</b>			
Bar sales	1 (b)	99,751	35,312
Donations and legacies	1 (b)& 2	<u>29,323</u>	<u>25,915</u>
Total Income		<u>129,074</u>	<u>61,227</u>
<b>CHARITABLE EXPENDITURE</b>			
Cost of bar sales	3	65,645	27,342
Other charitable activities	4	<u>60,985</u>	<u>38,513</u>
Total Expenditure		<u>126,630</u>	<u>65,855</u>
Net Income/(expenditure)		2,444	(4,628)
Total funds brought forward		<u>995,732</u>	<u>1,000,360</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£998,176</u></b>	<b><u>£995,732</u></b>

There were no recognised gains or losses other than those passing through the Statement of Financial Affairs.

The accompanying notes form an integral part of the accounts.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**BALANCE SHEET AS AT 31ST JULY 2023**

<b>EMPLOYMENT OF CAPITAL</b>	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
Fixed Assets	5	<u>1,000,000</u>	<u>1,000,101</u>
<b>CURRENT ASSETS</b>			
Stock	1 (c)	3,363	2,059
Cash and bank balances	6	<u>47,128</u>	<u>42,585</u>
		<u>50,491</u>	<u>44,644</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	<u>(18,024)</u>	<u>(12,840)</u>
Net Current Assets		<u>32,467</u>	<u>31,804</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	8	<u>26,291</u>	<u>28,173</u>
Total Assets less Liabilities		<u><b>£1,006,176</b></u>	<u><b>£1,003,732</b></u>
<b>FINANCED BY:</b>			
Unrestricted Fund	9	<u><b>£1,006,176</b></u>	<u><b>£1,003,732</b></u>

The directors are satisfied:

- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Act, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the company.

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

The financial statements were approved by the Board:

Noel Williams Esq. (Chairman)  Date:  8 Jan 2024

Mrs L. Mayne (President)  Date:  8 Jan 2024

The accompanying notes form an integral part of the financial statements.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

**1. ACCOUNTING POLICIES**

(a) **Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102 and the Charities Act 2011)

The charity is a public benefit entity under FRS 102.

(b) **Income**

Income represents subscription fees received from members, bar sales and fees receivable from the use of the clubs facilities where appropriate. where appropriate.

(c) **Stock**

Stock comprise of bar supplies.  
 Stock is valued at the lower of cost or net realisable value.

(d) **Depreciation**

Depreciation is calculated on the straight line basis at rates which are intended to write off the cost of the assets over their estimated useful lives.

(e) **Leases**

Rental costs under operating leases are charged to the income and expenditure account in equal annual instalments covering the period of the Leases.

(f) **Fund Accounting**

Grants and similar income which are subject to donor imposed restrictions as to their use and related expenditure are accounted for as restricted funds. All other income and expenditure are accounted for as unrestricted.

2	<u>2023</u>	<u>2022</u>
Members donations and dues	3,510	3,926
Gate receipts	6,665	2,198
Club Hire	1,885	250
Rental income	14,496	14,496
COVID-19 Grant	-	4,000
Raffle	-	164
Cricket income	592	665
Senior Citizens	<u>2,175</u>	<u>216</u>
	<u>£29,323</u>	<u>£25,915</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

<b>3</b>	<b>Cost of bar sales</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Opening stock	2,059	891
	Bar volunteer expenses	10,794	12,167
	Purchases	<u>56,155</u>	<u>16,343</u>
		69,008	29,401
	Less closing stock	1 (c) <u>(3,363)</u>	<u>(2,059)</u>
		<u>65,645</u>	<u>27,342</u>
<b>4</b>	<b>Other charitable activities</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Members volunteering services and travel	14,992	1,230
	Rent, rates, and licences	2,584	2,775
	Legal and professional fees	772	330
	Insurance	2,510	2,420
	Light and heat	5,688	6,324
	Postage, printing, stationery and telephone	1,417	2,101
	Socials, recreational, sports and general	5,671	4,881
	Repairs, maintenance, laundry and cleaning	24,173	17,227
	Examination and accountancy	600	600
	Depreciation	102	102
	Interest and bank charges	<u>2,476</u>	<u>523</u>
		<u>60,985</u>	<u>38,513</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

5	<b>FIXED ASSETS</b>	Fixtures & <u>Fittings</u>	Equipment	Freehold <u>Property</u>	<u>Total</u>
	<b>COST/VALUATION</b>				
	Opening balance	28,302	24,939	1,000,000	1,053,241
	Addition	-	-	-	-
	Closing balance	<u>28,302</u>	<u>24,939</u>	<u>1,000,000</u>	<u>1,053,241</u>
	<b>ACCUMULATED DEPRECIATION</b>				
	Opening balance	28,302	24,838	-	53,140
	Charge for the year	-	<u>101</u>	-	<u>101</u>
	Closing balance	<u>28,302</u>	<u>24,939</u>	-	<u>53,241</u>
	<b>NET BOOK VALUE</b>				
	as at 31st July 2023	<u>£Nil</u>	<u>£0</u>	<u>£1,000,000</u>	<u>£1,000,000</u>
	as at 31st July 2022	<u>£Nil</u>	<u>£101</u>	<u>£1,000,000</u>	<u>£1,000,101</u>
6	<b>CASH AND BANK BALANCES</b>			<b><u>2023</u></b>	<b><u>2022</u></b>
	Barclays-93280349 (Building Fund)			17,279	11,819
	Barclays-73563839 (Cricket Fund)			3	349
	Barclays-90373273 (Main Current Account)			1,764	1,217
	Barclays-33280748 (Senior Citizens)			20,326	23,190
	Barclays-43020258 (Community Account)			1,391	1,391
	Cash in hand and floats			<u>6,365</u>	<u>4,619</u>
				<u>£47,128</u>	<u>£42,585</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

7	<b>CREDITORS: Amounts falling due within one year</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Other creditors and accruals	18,024	12,840
		<u>£18,024</u>	<u>£12,840</u>
8	<b>CREDITORS: Amounts falling due after one year</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Bank Loans	26,291	28,173
		<u>£26,291</u>	<u>£28,173</u>
9	<b>UNRESTRICTED FUND</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Opening balance	145,015	149,643
	Add: Excess of income over expenditure for the year	<u>£2,444.39</u>	(4,628)
		147,459	145,015
	Revaluation Reserves	<u>858,717</u>	<u>858,717</u>
	Closing balance	<u>£1,006,176</u>	<u>£1,003,732</u>

**10 GOING CONCERN - COVID 19**

The management committee have taken the initial steps to consider the impact that the COVID 19 situation may have on the charity and consider that the charity has adequate and sufficient sources of funds available for the foreseeable future. Therefore the management committee believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31st July 2023.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**DETAILED INCOME AND EXPENDITURE**

**YEAR ENDED 31ST JULY 2023**

<b>SOURCES OF INCOME</b>	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
<b>BAR</b>			
Sales	1 (b)	<u>99,751</u>	<u>35,312</u>
<b>Cost of sales</b>			
Opening stock		2,059	891
Bar volunteer expenses		10,794	12,167
Purchases and services		<u>56,155</u>	<u>16,343</u>
Less closing stock	1 (c)	69,008 <u>(3,363)</u>	29,401 <u>(2,059)</u>
		<u>65,645</u>	<u>27,342</u>
Bar gross profit for the year		34,106	7,970
Donations and fundraising	1 (b) & 2	<u>29,323</u>	<u>25,915</u>
		<u>63,429</u>	<u>33,885</u>
<b>LESS: EXPENSES</b>			
Members volunteering services and travel		14,992	1,230
Rent, rates, and licences		2,584	2,775
Legal and professional fees		772	330
Insurance		2,510	2,420
Light and heat		5,688	6,324
Postage, printing, stationery and telephone		1,417	2,101
Socials, recreational, sports and general		5,671	4,881
Repairs, maintenance, laundry and cleaning		24,173	17,227
Examination and accountancy		600	600
Depreciation		102	102
Interest and bank charges		<u>2,476</u>	<u>523</u>
		<u>60,985</u>	<u>38,513</u>
Excess of income over expenditure for the year		<u>£2,444</u>	<u>(4,628)</u>

**BALHAM AND TOOTING  
COMMUNITY AND SPORTS CLUB LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2023**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2023**

Company Registration Number: 7702545

Charity Registration Number: 1148523

Registered Office: 94 Balham High Road  
Balham  
London SW12 9AA

Management Committee Officers: Mr. N Williams (Chairman)  
Dr S Marshall (Secretary)

Bankers: Barclays Bank PLC  
Clapham Common Group of Branches  
P.O. Box 4038  
London SW12 9YB

Independent Examiners Leroy Reid & Co.  
Chartered Certified Accountants & Statutory Auditors  
299 Northborough Road  
Norbury  
London SW16 4 TR

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**INDEX TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2023**

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Report of the Management Committee	1 - 2
Report of the Independent Examiners	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 - 9

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

The management committee who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2023.

**Status**

The community and sports club is a registered charity with a limited by guarantee status. The management committee confirm that the provisions of the charity's governing document have been complied with throughout the year.

The company was formed to take over the assets and activities of the existing Balham and Tooting Sports and Social club.

**Principal Activities**

The principal activities are the provision of opportunities for recreation, social intercourses and refreshment of its members together with the provision and maintenance of a Club House.

**Financial Position**

Details of the club's trading activities and financial position for the year under review are shown on pages 4 to 9.

**Management Committee Responsibilities For The Financial Statements**

The law requires us the management committee to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the club and of its profit and loss for that period. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue in business. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**Members Of The Management Committee**

The members of the management committee during the year were:

- 1 Mr. N Williams (Chairman)
- 2 Mrs L. Mayne (President)
- 3 Dr S Marshall (Secretary)
- 4 Mr T Johnson
- 5 Mrs Hyacinth Parsons
- 6 Mr Norman Jonas-Livingstone
- 7 Mr D Morris
- 8 Mr Marcell Anderson
- 9 Ms Lorna Simpson
- 10 Ms R Burton
- 11 Mr E White

**Members**

The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**Independent Examiners**

A resolution proposing Leroy Reid & Co be re-appointed as Independent Examiners of the club will be proposed at the Annual General Meeting.

**Approval**

This report was approved by the management committee on the 1 Jan 2024 and signed on its behalf by:

*Dr S Marshall*  
 Dr S Marshall  
 Secretary

**REPORT OF THE MANAGEMENT COMMITTEE**  
**TO THE MEMBERS OF**  
**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

We report on the financial statements of the charity for the year ended 31st July 2023, which are set out on pages 4 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard (FRS 102).

**Respective Responsibilities of Trustees and Examiners**

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Statement**

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

- (1) which give us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

*Leroy Reid & Co 26/1/2024*

**CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS**  
 299 Northborough Road  
 Norbury  
 London SW16 4TR

## BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST JULY 2023

<b>INCOME AND ENDOWMENTS</b>	<b><u>NOTES</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Charitable activities</b>			
Bar sales	1 (b)	99,751	35,312
Donations and legacies	1 (b)& 2	<u>29,323</u>	<u>25,915</u>
Total Income		<u>129,074</u>	<u>61,227</u>
 <b>CHARITABLE EXPENDITURE</b>			
Cost of bar sales	3	65,645	27,342
Other charitable activities	4	<u>60,985</u>	<u>38,513</u>
Total Expenditure		<u>126,630</u>	<u>65,855</u>
Net Income/(expenditure)		2,444	(4,628)
Total funds brought forward		<u>995,732</u>	<u>1,000,360</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£998,176</u></b>	<b><u>£995,732</u></b>

There were no recognised gains or losses other than those passing through the Statement of Financial Affairs.

The accompanying notes form an integral part of the accounts.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**BALANCE SHEET AS AT 31ST JULY 2023**

<b>EMPLOYMENT OF CAPITAL</b>	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
Fixed Assets	5	<u>1,000,000</u>	<u>1,000,101</u>
<b>CURRENT ASSETS</b>			
Stock	1 (c)	3,363	2,059
Cash and bank balances	6	<u>47,128</u>	<u>42,585</u>
		<u>50,491</u>	<u>44,644</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	<u>(18,024)</u>	<u>(12,840)</u>
Net Current Assets		<u>32,467</u>	<u>31,804</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	8	<u>26,291</u>	<u>28,173</u>
Total Assets less Liabilities		<u><b>£1,006,176</b></u>	<u><b>£1,003,732</b></u>
<b>FINANCED BY:</b>			
Unrestricted Fund	9	<u><b>£1,006,176</b></u>	<u><b>£1,003,732</b></u>

The directors are satisfied:

- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Act, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the company.

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

The financial statements were approved by the Board:

Noel Williams Esq. (Chairman)  Date:  8 Jan 2024

Mrs L. Mayne (President)  Date:  8 Jan 2024

The accompanying notes form an integral part of the financial statements.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

**1. ACCOUNTING POLICIES**

(a) **Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102 and the Charities Act 2011)

The charity is a public benefit entity under FRS 102.

(b) **Income**

Income represents subscription fees received from members, bar sales and fees receivable from the use of the clubs facilities where appropriate. where appropriate.

(c) **Stock**

Stock comprise of bar supplies.  
 Stock is valued at the lower of cost or net realisable value.

(d) **Depreciation**

Depreciation is calculated on the straight line basis at rates which are intended to write off the cost of the assets over their estimated useful lives.

(e) **Leases**

Rental costs under operating leases are charged to the income and expenditure account in equal annual instalments covering the period of the Leases.

(f) **Fund Accounting**

Grants and similar income which are subject to donor imposed restrictions as to their use and related expenditure are accounted for as restricted funds. All other income and expenditure are accounted for as unrestricted.

2	<u>2023</u>	<u>2022</u>
Members donations and dues	3,510	3,926
Gate receipts	6,665	2,198
Club Hire	1,885	250
Rental income	14,496	14,496
COVID-19 Grant	-	4,000
Raffle	-	164
Cricket income	592	665
Senior Citizens	<u>2,175</u>	<u>216</u>
	<u>£29,323</u>	<u>£25,915</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

<b>3</b>	<b>Cost of bar sales</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Opening stock	2,059	891
	Bar volunteer expenses	10,794	12,167
	Purchases	<u>56,155</u>	<u>16,343</u>
		69,008	29,401
	Less closing stock	1 (c) <u>(3,363)</u>	<u>(2,059)</u>
		<u>65,645</u>	<u>27,342</u>
<b>4</b>	<b>Other charitable activities</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Members volunteering services and travel	14,992	1,230
	Rent, rates, and licences	2,584	2,775
	Legal and professional fees	772	330
	Insurance	2,510	2,420
	Light and heat	5,688	6,324
	Postage, printing, stationery and telephone	1,417	2,101
	Socials, recreational, sports and general	5,671	4,881
	Repairs, maintenance, laundry and cleaning	24,173	17,227
	Examination and accountancy	600	600
	Depreciation	102	102
	Interest and bank charges	<u>2,476</u>	<u>523</u>
		<u>60,985</u>	<u>38,513</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

5	<b>FIXED ASSETS</b>	<u>Fixtures &amp; Fittings</u>	<u>Equipment</u>	<u>Freehold Property</u>	<u>Total</u>
	<b>COST/VALUATION</b>				
	Opening balance	28,302	24,939	1,000,000	1,053,241
	Addition	-	-	-	-
	Closing balance	<u>28,302</u>	<u>24,939</u>	<u>1,000,000</u>	<u>1,053,241</u>
	<b>ACCUMULATED DEPRECIATION</b>				
	Opening balance	28,302	24,838	-	53,140
	Charge for the year	-	<u>101</u>	-	<u>101</u>
	Closing balance	<u>28,302</u>	<u>24,939</u>	-	<u>53,241</u>
	<b>NET BOOK VALUE</b>				
	as at 31st July 2023	<u>£Nil</u>	<u>£0</u>	<u>£1,000,000</u>	<u>£1,000,000</u>
	as at 31st July 2022	<u>£Nil</u>	<u>£101</u>	<u>£1,000,000</u>	<u>£1,000,101</u>
6	<b>CASH AND BANK BALANCES</b>			<b><u>2023</u></b>	<b><u>2022</u></b>
	Barclays-93280349 (Building Fund)			17,279	11,819
	Barclays-73563839 (Cricket Fund)			3	349
	Barclays-90373273 (Main Current Account)			1,764	1,217
	Barclays-33280748 (Senior Citizens)			20,326	23,190
	Barclays-43020258 (Community Account)			1,391	1,391
	Cash in hand and floats			<u>6,365</u>	<u>4,619</u>
				<u>£47,128</u>	<u>£42,585</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2023**

7	<b>CREDITORS: Amounts falling due within one year</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Other creditors and accruals	18,024	12,840
		<u>£18,024</u>	<u>£12,840</u>
8	<b>CREDITORS: Amounts falling due after one year</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Bank Loans	26,291	28,173
		<u>£26,291</u>	<u>£28,173</u>
9	<b>UNRESTRICTED FUND</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	Opening balance	145,015	149,643
	Add: Excess of income over expenditure for the year	<u>£2,444.39</u>	(4,628)
		147,459	145,015
	Revaluation Reserves	<u>858,717</u>	<u>858,717</u>
	Closing balance	<u>£1,006,176</u>	<u>£1,003,732</u>

**10 GOING CONCERN - COVID 19**

The management committee have taken the initial steps to consider the impact that the COVID 19 situation may have on the charity and consider that the charity has adequate and sufficient sources of funds available for the foreseeable future. Therefore the management committee believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31st July 2023.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**DETAILED INCOME AND EXPENDITURE**

**YEAR ENDED 31ST JULY 2023**

<b>SOURCES OF INCOME</b>	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
<b>BAR</b>			
Sales	1 (b)	<u>99,751</u>	<u>35,312</u>
<b>Cost of sales</b>			
Opening stock		2,059	891
Bar volunteer expenses		10,794	12,167
Purchases and services		<u>56,155</u>	<u>16,343</u>
Less closing stock	1 (c)	69,008 <u>(3,363)</u>	29,401 <u>(2,059)</u>
		<u>65,645</u>	<u>27,342</u>
Bar gross profit for the year		34,106	7,970
Donations and fundraising	1 (b) & 2	<u>29,323</u>	<u>25,915</u>
		<u>63,429</u>	<u>33,885</u>
<b>LESS: EXPENSES</b>			
Members volunteering services and travel		14,992	1,230
Rent, rates, and licences		2,584	2,775
Legal and professional fees		772	330
Insurance		2,510	2,420
Light and heat		5,688	6,324
Postage, printing, stationery and telephone		1,417	2,101
Socials, recreational, sports and general		5,671	4,881
Repairs, maintenance, laundry and cleaning		24,173	17,227
Examination and accountancy		600	600
Depreciation		102	102
Interest and bank charges		<u>2,476</u>	<u>523</u>
		<u>60,985</u>	<u>38,513</u>
Excess of income over expenditure for the year		<u>£2,444</u>	<u>(4,628)</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

England & Wales - Charity number 1148523

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# Accounts

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**BALHAM AND TOOTING  
COMMUNITY AND SPORTS CLUB LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2022**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2022**

Company Registration Number: 7702545

Charity Registration Number: 1148523

Registered Office: 94 Balham High Road  
Balham  
London SW12 9AA

Management Committee Officers: Mr. N Williams (Chairman)  
Dr S Marshall (Secretary)

Bankers: Barclays Bank PLC  
Clapham Common Group of Branches  
P.O. Box 4038  
London SW12 9YB

Independent Examiners Leroy Reid & Co.  
Chartered Certified Accountants & Statutory Auditors  
299 Northborough Road  
Norbury  
London SW16 4 TR

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**INDEX TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2022**

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Report of the Independent Examiners	3
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**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

The management committee who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2022.

**Status**

The community and sports club is a registered charity with a limited by guarantee status. The management committee confirm that the provisions of the charity's governing document have been complied with throughout the year.

The company was formed to take over the assets and activities of the existing Balham and Tooting Sports and Social club.

**Principal Activities**

The principal activities are the provision of opportunities for recreation, social intercourses and refreshment of its members together with the provision and maintenance of a Club House.

The club bar remained closed until January 2022 due to Covid-19.

**Financial Position**

Details of the club's trading activities and financial position for the year under review are shown on pages 4 to 9.

**Management Committee Responsibilities For The Financial Statements**

The law requires us the management committee to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the club and of its profit and loss for that period. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue in business. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**Members Of The Management Committee**

The members of the management committee during the year were:

- 1 Mr. N Williams (Chairman)
- 2 Mrs L. Mayne (President)
- 3 Dr S Marshall (Secretary)
- 4 Mr T Johnson
- 5 Mrs G Worrell
- 6 Mrs B Crooks
- 7 Mr D Morris
- 8 Mr Marcell Anderson
- 9 Mrs Y Abel
- 10 Ms R Burton
- 11 Mr E White

**Members**

The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**Independent Examiners**

A resolution proposing Leroy Reid & Co be re-appointed as Independent Examiners of the club will be proposed at the Annual General Meeting.

**Approval**

This report was approved by the management committee on the 24/10/22 and signed on its behalf by:



Dr S Marshall  
Secretary

## REPORT OF THE MANAGEMENT COMMITTEE

### TO THE MEMBERS OF

### BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

We report on the financial statements of the charity for the year ended 31st July 2022, which are set out on pages 4 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard (FRS 102).

#### Respective Responsibilities of Trustees and Examiners

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

#### Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Statement

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

- (1) which give us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

*Lewy Reid & Co 25/11/2022*

**CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS**  
 299 Northborough Road  
 Norbury  
 London SW16 4TR

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD****STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31ST JULY 2022**

<b>INCOME AND ENDOWMENTS</b>	<b><u>NOTES</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Charitable activities</b>			
Bar sales	1 (b)	35,312	0
Donations and legacies	1 (b)& 2	<u>25,915</u>	<u>28,486</u>
Total Income		<u>61,227</u>	<u>28,486</u>
 <b>CHARITABLE EXPENDITURE</b>			
Cost of bar sales	3	27,342	3,201
Other charitable activities	4	<u>38,513</u>	<u>70,919</u>
Total Expenditure		<u>65,855</u>	<u>74,120</u>
Net Income/(expenditure)		(4,628)	(45,634)
Total funds brought forward		<u>1,008,360</u>	<u>1,053,994</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£1,008,732</u></b>	<b><u>£1,008,360</u></b>

There were no recognised gains or losses other than those passing through the Statement of Financial Affairs.

The accompanying notes form an integral part of the accounts.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**BALANCE SHEET AS AT 31ST JULY 2022**

<b>EMPLOYMENT OF CAPITAL</b>	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
Fixed Assets	5	<u>1,000,101</u>	<u>1,000,203</u>
<b>CURRENT ASSETS</b>			
Stock	1 (c)	2,059	891
Cash and bank balances	6	<u>42,585</u>	<u>60,805</u>
		<u>44,644</u>	<u>61,696</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	<u>(12,840)</u>	<u>(24,840)</u>
Net Current Assets		<u>31,804</u>	<u>36,856</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	8	<u>28,173</u>	<u>28,699</u>
<b>Total Assets less Liabilities</b>		<u><b>£1,003,732</b></u>	<u><b>£1,008,360</b></u>
<b>FINANCED BY:</b>			
Unrestricted Fund	9	<u><b>£1,003,732</b></u>	<u><b>£1,008,360</b></u>

The directors are satisfied:

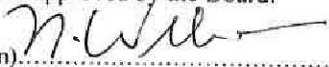
- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Act, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the company.

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

The financial statements were approved by the Board:

Noel Williams Esq. (Chairman)  Date... 24/10/22

Mrs L. Mayne (President)  Date... 24/10/22

The accompanying notes form an integral part of the financial statements.

**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2022**

**1. ACCOUNTING POLICIES****(a) Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102 and the Charities Act 2011)

The charity is a public benefit entity under FRS 102.

**(b) Income**

Income represents subscription fees received from members, bar sales and fees receivable from the use of the clubs facilities where appropriate. where appropriate.

**(c) Stock**

Stock comprise of bar supplies.

Stock is valued at the lower of cost or net realisable value.

**(d) Depreciation**

Depreciation is calculated on the straight line basis at rates which are intended to write off the cost of the assets over their estimated useful lives.

**(e) Leases**

Rental costs under operating leases are charged to the income and expenditure account in equal annual instalments covering the period of the Leases.

**(f) Fund Accounting**

Grants and similar income which are subject to donor imposed restrictions as to their use and related expenditure are accounted for as restricted funds. All other income and expenditure are accounted for as unrestricted.

**2 Donations and legacies**

	<u>2022</u>	<u>2021</u>
Members donations and dues		
Gate receipts	3,926	-
Club Hire	2,198	-
Rental income	250	-
COVID-19 Grant	14,496	14,466
Raffle	4,000	12,000
Cricket income	164	-
Senior Citizens	665	2,020
	<u>216</u>	-
	<u>£25,915</u>	<u>£28,486</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2022**

<b>3</b>	<b>Cost of bar sales</b>		<b><u>2022</u></b>	<b><u>2021</u></b>
	Opening stock		891	4,092
	Bar volunteer expenses		12,167	-
	Purchases		<u>16,343</u>	<u>-</u>
			29,401	4,092
	Less closing stock	1 (c)	<u>(2,059)</u>	<u>(891)</u>
			<u>27,342</u>	<u>3,201</u>
<b>4</b>	<b>Other charitable activities</b>		<b><u>2022</u></b>	<b><u>2021</u></b>
	Members volunteering services and travel		1,230	5,690
	Rent, rates, and licences		2,775	882
	Legal and professional fees		330	150
	Insurance		2,420	2,326
	Light and heat		6,324	5,729
	Postage, printing, stationery and telephone		2,101	1,864
	Socials, recreational, sports and general		4,881	2,864
	Repairs, maintenance, laundry and cleaning		17,227	50,555
	Examination and accountancy		600	600
	Depreciation		102	183
	Interest and bank charges		<u>523</u>	<u>76</u>
			<u>38,513</u>	<u>70,919</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2022**

<b>5</b>	<b>FIXED ASSETS</b>	<u>Fixtures &amp; Fittings</u>	<u>Equipment</u>	<u>Freehold Property</u>	<u>Total</u>
	<b>COST/VALUATION</b>				
	Opening balance	28,302	24,939	1,000,000	1,053,241
	Addition	-	-	-	-
	Closing balance	<u>28,302</u>	<u>24,939</u>	<u>1,000,000</u>	<u>1,053,241</u>
	<b>ACCUMULATED DEPRECIATION</b>				
	Opening balance	28,302	24,736	-	53,038
	Charge for the year	-	<u>102</u>	-	<u>102</u>
	Closing balance	<u>28,302</u>	<u>24,838</u>	-	<u>53,140</u>
	<b>NET BOOK VALUE</b>				
	as at 31st July 2022	<u>£Nil</u>	<u>£101</u>	<u>£1,000,000</u>	<u>£1,000,101</u>
	as at 31st July 2021	<u>£Nil</u>	<u>£203</u>	<u>£1,000,000</u>	<u>£1,000,203</u>
<b>6</b>	<b>CASH AND BANK BALANCES</b>			<b><u>2022</u></b>	<b><u>2021</u></b>
	Barclays-93280349 (Building Fund)			11,819	16,300
	Barclays-73563839 (Cricket Fund)			349	148
	Barclays-90373273 (Main Current Account)			1,217	8,529
	Barclays-33280748 (Senior Citizens)			23,190	32,215
	Barclays-53106039 (Dominoes Fund)			-	438
	Barclays-53060012 (Community Account)			-	953
	Barclays-43020258 (Community Account)			1,391	-
	Cash in hand and floats			<u>4,619</u>	<u>2,222</u>
				<u>£42,585</u>	<u>£60,805</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2021**

7	<b>CREDITORS: Amounts falling due within one year</b>	<u>2022</u>	<u>2021</u>
	Other creditors and accruals	12,840	24,840
		<u>£12,840</u>	<u>£24,840</u>
8	<b>CREDITORS: Amounts falling due after one year</b>	<u>2022</u>	<u>2021</u>
	Bank Loans	28,173	0
		<u>£28,173</u>	<u>£0</u>
9	<b>UNRESTRICTED FUND</b>	<u>2022</u>	<u>2021</u>
	Opening balance	149,643	195,277
	Add: Excess of income over expenditure for the year	(4,628)	(45,634)
	Revaluation Reserves	145,015	149,643
		<u>858,717</u>	<u>858,717</u>
	Closing balance	<u>£1,003,732</u>	<u>£1,008,360</u>

10 **GOING CONCERN - COVID 19**

The management committee have taken the initial steps to consider the impact that the COVID 19 situation may have on the charity and consider that the charity has adequate and sufficient sources of funds available for the foreseeable future. Therefore the management committee believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31st July 2022.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

England & Wales - Charity number 1148523

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# Accounts

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**BALHAM AND TOOTING  
COMMUNITY AND SPORTS CLUB LTD  
FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2021**

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST JULY 2021**

Company Registration Number: 7702545

Charity Registration Number: 1148523

Registered Office: 94 Balham High Road  
Balham  
London SW12 9AA

Management Committee Officers: Mr. N Williams (Chairman)  
Dr S Marshall (Secretary)

Bankers: Barclays Bank PLC  
Clapham Common Group of Branches  
P.O. Box 4038  
London SW12 9YB

Independent Examiners Leroy Reid & Co.  
Chartered Certified Accountants & Statutory Auditors  
299 Northborough Road  
Norbury  
London SW16 4 TR

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST JULY 2021**

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Report of the Management Committee	1 - 2
Report of the Independent Examiners	3
Statement of Financial Activities	4
Balance Sheet	5
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**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

The management committee who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2021.

**Status**

The community and sports club is a registered charity with a limited by guarantee status. The management committee confirm that the provisions of the charity's governing document have been complied with throughout the year. The company was formed to take over the assets and activities of the existing Balham and Tooting Sports and Social club.

**Principal Activities**

The principal activities are the provision of opportunities for recreation, social intercourses and refreshment of its members together with the provision and maintenance of a Club House.

The club bar remained closed for the whole year due to Covid-19.

**Financial Position**

Details of the club's trading activities and financial position for the year under review are shown on pages 4 to 9.

**Management Committee Responsibilities For The Financial Statements**

The law requires us the management committee to prepare the financial statements for each year which gives a true and fair view of the state of affairs of the club and of its profit and loss for that period. In preparing the financial statements we are required to:

- (a) select suitable accounting policies and apply them consistently through the years
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue in business. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the financial statements comply with the Companies Act 2006. We are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**Members Of The Management Committee**

The members of the management committee during the year were:

- 1 Mr. N Williams (Chairman)
- 2 Mrs L. Mayne (President)
- 3 Dr S Marshall (Secretary)
- 4 Mr T Johnson
- 5 Mrs G Worrell
- 6 Mrs B Crooks
- 7 Mrs C Philips
- 8 Mr D Morris
- 9 Mr Marcell Anderson
- 10 Mrs Y Abel
- 11 Ms R Burton
- 12 Mr E White

**Members**

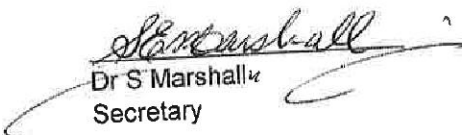
The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**Independent Examiners**

A resolution proposing Leroy Reid & Co be re-appointed as Independent Examiners of the club will be proposed at the Annual General Meeting.

**Approval**

This report was approved by the management committee on the 16/01/22 and signed on its behalf by:

  
Dr S Marshall  
Secretary

**REPORT OF THE MANAGEMENT COMMITTEE  
TO THE MEMBERS OF  
BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

We report on the financial statements of the charity for the year ended 31st July 2021, which are set out on pages 4 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard (FRS 102).

**Respective Responsibilities of Trustees and Examiners**

As the charity's trustees, you are responsible for the preparation of the accounts. You also consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Statement**

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

- (1) which give us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding to be reached.

*Leroy Reid & Co 8/6/22*

**CHARTERED CERTIFIED ACCOUNTANTS & STATUTORY AUDITORS**  
299 Northborough Road  
Norbury  
London SW16 4TR

## BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST JULY 2021

INCOME AND ENDOWMENTS	NOTES	<u>2021</u>	<u>2020</u>
<b>Charitable activities</b>			
Bar sales	1 (b)	0	66,361
Donations and legacies	1 (b)& 2	<u>28,486</u>	<u>58,144</u>
Total Income		<u>28,486</u>	<u>124,505</u>
 <b>CHARITABLE EXPENDITURE</b>			
Cost of bar sales	3	3,201	39,981
Other charitable activities	4	<u>70,919</u>	<u>57,251</u>
Total Expenditure		<u>74,120</u>	<u>97,232</u>
Net Income/(expenditure)		(45,634)	27,273
Total funds brought forward		<u>1,053,994</u>	<u>1,026,721</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>£1,008,360</b></u>	<u><b>£1,053,994</b></u>

There were no recognised gains or losses other than those passing through the Statement of Financial Affairs.

The accompanying notes form an integral part of the accounts.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**BALANCE SHEET AS AT 31ST JULY 2021**

<b>EMPLOYMENT OF CAPITAL</b>	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
Fixed Assets	5	1,000,203	1,000,386
<b>CURRENT ASSETS</b>			
Stock	1 (c)	891	4,092
Cash and bank balances	6	<u>60,805</u>	<u>60,926</u>
		<u>61,696</u>	<u>65,018</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	(24,840)	(11,410)
Net Current Assets		<u>36,856</u>	<u>53,608</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	8	<u>28,699</u>	<u>0</u>
Total Assets less Liabilities		<u>£1,008,360</u>	<u>£1,053,994</u>
<b>FINANCED BY:</b>			
Unrestricted Fund	9	<u>£1,008,360</u>	<u>£1,053,994</u>

The directors are satisfied:

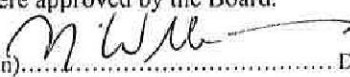
- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year


The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Act, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the company.

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

The financial statements were approved by the Board:

Noel Williams Esq. (Chairman)  Date 1/6/22

Mrs L. Mayne (President)  Date 1/6/22

The accompanying notes form an integral part of the financial statements.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2021**

**1. ACCOUNTING POLICIES**

(a) **Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006 and Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102 and the Charities Act 2011)

The charity is a public benefit entity under FRS 102.

(b) **Income**

Income represents subscription fees received from members, bar sales and fees receivable from the use of the clubs facilities where appropriate. where appropriate.

(c) **Stock**

Stock comprise of bar supplies.  
 Stock is valued at the lower of cost or net realisable value.

(d) **Depreciation**

Depreciation is calculated on the straight line basis at rates which are intended to write off the cost of the assets over their estimated useful lives.

(e) **Leases**

Rental costs under operating leases are charged to the income and expenditure account in equal annual instalments covering the period of the Leases.

(f) **Fund Accounting**

Grants and similar income which are subject to donor imposed restrictions as to their use and related expenditure are accounted for as restricted funds. All other income and expenditure are accounted for as unrestricted.

<b>2 Donations and legacies</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Members donations and dues	-	12,345
Gate receipts	-	2,264
Club Hire	-	700
Rental income	14,466	15,593
COVID-19 Grant	12,000	25,000
Raffle	-	451
Cricket income	2,020	-
Senior Citizens	-	850
Domino	-	941
	<b><u>£28,486</u></b>	<b><u>£58,144</u></b>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2021**

<b>3</b>	<b>Cost of bar sales</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Opening stock	4,092	3,450
	Bar volunteer expenses	-	12,055
	Purchases	-	<u>28,568</u>
		4,092	44,073
	Less closing stock	1 (c) (891)	<u>(4,092)</u>
		<u>3,201</u>	<u>39,981</u>
<b>4</b>	<b>Other charitable activities</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Members volunteering services and travel	5,690	15,669
	Rent, rates, and licences	882	3,927
	Legal and professional fees	150	6,240
	Insurance	2,326	2,219
	Light and heat	5,729	7,774
	Postage, printing, stationery and telephone	1,864	2,119
	Socials, recreational, sports and general	2,864	8,449
	Advertising and promotion	-	200
	Repairs, maintenance, laundry and cleaning	50,555	8,609
	Examination and accountancy	600	600
	Trips, travel and transportation	-	300
	Depreciation	183	183
	Interest and bank charges	<u>76</u>	<u>962</u>
		<u>70,919</u>	<u>57,251</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2021**

5	<b>FIXED ASSETS</b>	<b>Fixtures &amp; Fittings</b>	<b>Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
	<b>COST/VALUATION</b>				
	Opening balance	28,302	24,939	1,000,000	1,053,241
	Addition	=	=	=	=
	Closing balance	<u>28,302</u>	<u>24,939</u>	<u>1,000,000</u>	<u>1,053,241</u>
	<b>ACCUMULATED DEPRECIATION</b>				
	Opening balance	28,302	24,553	-	52,855
	Charge for the year	-	<u>183</u>	-	<u>183</u>
	Closing balance	<u>28,302</u>	<u>24,736</u>	-	<u>53,038</u>
	<b>NET BOOK VALUE</b>				
	as at 31st July 2021	<u>£Nil</u>	<u>£203</u>	<u>£1,000,000</u>	<u>£1,000,203</u>
	as at 31st July 2020	<u>£Nil</u>	<u>£386</u>	<u>£1,000,000</u>	<u>£1,000,386</u>
6	<b>CASH AND BANK BALANCES</b>			<b><u>2021</u></b>	<b><u>2020</u></b>
	Barclays-93280349 (Building Fund)			16,300	31,103
	Barclays-73563839 (Cricket Fund)			148	61
	Barclays-90373273 (Main Current Account)			8,529	21,713
	Barclays-33280748 (Senior Citizens)			32,215	3,516
	Barclays-53106039 (Dominoes Fund)			438	438
	Barclays-53060012 (Community Account)			953	953
	Cash in hand and floats			<u>2,222</u>	<u>3,142</u>
				<u>£60,805</u>	<u>£60,926</u>

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST JULY 2021**

7	<b>CREDITORS: Amounts falling due within one year</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Other creditors and accruals	24,840	11,410
		<u>£24,840</u>	<u>£11,410</u>
8	<b>CREDITORS: Amounts falling due after one year</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Bank Loans	28,699	0
		<u>£28,699</u>	<u>£0</u>
9	<b>UNRESTRICTED FUND</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Opening balance	195,277	168,004
	Add: Excess of income over expenditure for the year	(45,634)	27,273
	Revaluation Reserves	149,643	195,277
		<u>858,717</u>	<u>858,717</u>
	Closing balance	<u>£1,008,360</u>	<u>£1,053,994</u>
10	<b>GOING CONCERN - COVID 19</b>		

The management committee have taken the initial steps to consider the impact that the COVID 19 situation may have on the charity and consider that the charity has adequate and sufficient sources of funds available for the foreseeable future. Therefore the management committee believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31st July 2021.

**BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD**

**DETAILED INCOME AND EXPENDITURE**

**YEAR ENDED 31ST JULY 2021**

<b>SOURCES OF INCOME</b>	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
<b>BAR</b>			
Sales	1 (b)	<u>0</u>	<u>66,361</u>
<b>Cost of sales</b>			
Opening stock		4,092	3,450
Bar volunteer expenses		-	12,055
Purchases		<u>0</u>	<u>28,568</u>
		4,092	44,073
Less closing stock	1 (c)	<u>(891)</u>	<u>(4,092)</u>
		<u>3,201</u>	<u>39,981</u>
Bar gross profit for the year		(3,201)	26,380
Donations and fundraising	1 (b) & 2	<u>28,486</u>	<u>58,144</u>
		<u>25,285</u>	<u>84,524</u>
<b>LESS: EXPENSES</b>			
Members volunteering services and travel		5,690	15,669
Rent, rates, and licences		882	3,927
Legal and professional fees		150	6,240
Insurance		2,326	2,219
Light and heat		5,729	7,774
Postage, printing, stationery and telephone		1,864	2,119
Socials, recreational, sports and general		2,864	8,449
Advertising and promotion		-	200
Repairs, maintenance, laundry and cleaning		50,555	8,609
Examination and accountancy		600	600
Trips, travel and transportation		-	300
Depreciation		183	183
Interest and bank charges		<u>76</u>	<u>962</u>
		<u>70,919</u>	<u>57,251</u>
Excess of income over expenditure for the year		<u>(45,634)</u>	<u>£27,273</u>