

**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  
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**

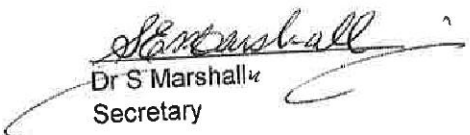
The management committee would like to thank the members for their supportive role that has assisted them in the performance of their duties

**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 16/12 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

	<u>NOTES</u>	<u>2021</u>	<u>2020</u>
<b>INCOME AND ENDOWMENTS</b>			
Charitable activities			
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>	<b>NOTES</b>	<b>2021</b>	<b>2020</b>
Fixed Assets	5	<u>1,000,203</u>	<u>1,000,386</u>
<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	<u>(24,840)</u>	<u>(11,410)</u>
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:

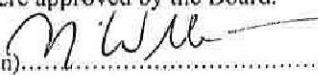
- (a) that for the year in question the company is entitled to the exemption from audit by Section 477(2) of Companies Act 2006
- (b) that no notice has been deposited under Section 476 of the Act in relation to the accounts for the financial year

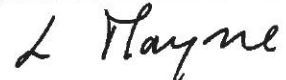
The directors acknowledge their responsibilities for:

- (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>

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**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) <u>(891)</u>	<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>	Fixtures &		Freehold	<u>Total</u>
		<u>Fittings</u>	<u>Equipment</u>	<u>Property</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	24,553	-	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>	<u><b>2021</b></u>	<u><b>2020</b></u>
	Other creditors and accruals	<u>24,840</u>	<u>11,410</u>
		<u><b>£24,840</b></u>	<u><b>£11,410</b></u>
8	<b>CREDITORS: Amounts falling due after one year</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
	Bank Loans	<u>28,699</u>	<u>0</u>
		<u><b>£28,699</b></u>	<u><b>£0</b></u>
9	<b>UNRESTRICTED FUND</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
	Opening balance	195,277	168,004
	Add: Excess of income over expenditure for the year	<u>(45,634)</u>	<u>27,273</u>
		149,643	195,277
	Revaluation Reserves	<u>858,717</u>	<u>858,717</u>
	Closing balance	<u><b>£1,008,360</b></u>	<u><b>£1,053,994</b></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

SOURCES OF INCOME	NOTES	2021	2020
BAR			
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>