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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

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YEAR ENDED 31ST JULY 2023

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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 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 2014 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

INCOME AND ENDOWMENTS	NOTES	<u>2023</u>	<u>2022</u>
Charitable activities			
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>
 CHARITABLE EXPENDITURE			
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>
TOTAL FUNDS CARRIED FORWARD		<u>£998,176</u>	<u>£995,732</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 2023

EMPLOYMENT OF CAPITAL	NOTES	2023	2022
Fixed Assets	5	<u>1,000,000</u>	<u>1,000,101</u>
CURRENT ASSETS			
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>
CREDITORS: 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>
CREDITORS: Amounts falling due after more than one year	8	<u>26,291</u>	<u>28,173</u>
Total Assets less Liabilities		<u>£1,006,176</u>	<u>£1,003,732</u>
FINANCED BY:			
Unrestricted Fund	9	<u>£1,006,176</u>	<u>£1,003,732</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

Mrs L. Mayne (President)

Date

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 Donations and legacies	<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

3	Cost of bar sales	<u>2023</u>	<u>2022</u>
	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>
4	Other charitable activities	<u>2023</u>	<u>2022</u>
	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	FIXED ASSETS	Fixtures & <u>Fittings</u>	<u>Equipment</u>	Freehold <u>Property</u>	<u>Total</u>
	COST/VALUATION				
	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>
	ACCUMULATED DEPRECIATION				
	Opening balance	28,302	24,838	-	53,140
	Charge for the year	-	101	-	101
	Closing balance	<u>28,302</u>	<u>24,939</u>	-	<u>53,241</u>
	NET BOOK VALUE				
	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	CASH AND BANK BALANCES			<u>2023</u>	<u>2022</u>
	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	CREDITORS: Amounts falling due within one year	<u>2023</u>	<u>2022</u>
	Other creditors and accruals	<u>18,024</u>	<u>12,840</u>
		<u>£18,024</u>	<u>£12,840</u>
8	CREDITORS: Amounts falling due after one year	<u>2023</u>	<u>2022</u>
	Bank Loans	<u>26,291</u>	<u>28,173</u>
		<u>£26,291</u>	<u>£28,173</u>
9	UNRESTRICTED FUND	<u>2023</u>	<u>2022</u>
	Opening balance	145,015	149,643
	Add: Excess of income over expenditure for the year	<u>£2,444.39</u>	<u>(4,628)</u>
		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

SOURCES OF INCOME	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
BAR			
Sales	1 (b)	<u>99,751</u>	<u>35,312</u>
Cost of sales			
Opening stock		2,059	891
Bar volunteer expenses		10,794	12,167
Purchases and services		<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>
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>
LESS: EXPENSES			
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
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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

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Dr S Marshall (Secretary)

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BALHAM AND TOOTING COMMUNITY AND SPORTS CLUB LTD

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YEAR ENDED 31ST JULY 2023

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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 2023.

Status

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Principal Activities

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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

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**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

INCOME AND ENDOWMENTS	NOTES	<u>2023</u>	<u>2022</u>
Charitable activities			
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>
 CHARITABLE EXPENDITURE			
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>
TOTAL FUNDS CARRIED FORWARD		<u>£998,176</u>	<u>£995,732</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 2023

EMPLOYMENT OF CAPITAL	NOTES	2023	2022
Fixed Assets	5	<u>1,000,000</u>	<u>1,000,101</u>
CURRENT ASSETS			
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>
CREDITORS: 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>
CREDITORS: Amounts falling due after more than one year	8	<u>26,291</u>	<u>28,173</u>
Total Assets less Liabilities		<u>£1,006,176</u>	<u>£1,003,732</u>
FINANCED BY:			
Unrestricted Fund	9	<u>£1,006,176</u>	<u>£1,003,732</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:

Mrs L. Mayne (President)

Date:

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 Donations and legacies	<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

3	Cost of bar sales	<u>2023</u>	<u>2022</u>
	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>
4	Other charitable activities	<u>2023</u>	<u>2022</u>
	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	FIXED ASSETS	Fixtures & <u>Fittings</u>	<u>Equipment</u>	Freehold <u>Property</u>	<u>Total</u>
	COST/VALUATION				
	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>
	ACCUMULATED DEPRECIATION				
	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>
	NET BOOK VALUE				
	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	CASH AND BANK BALANCES			<u>2023</u>	<u>2022</u>
	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	CREDITORS: Amounts falling due within one year	<u>2023</u>	<u>2022</u>
	Other creditors and accruals	<u>18,024</u>	<u>12,840</u>
		<u>£18,024</u>	<u>£12,840</u>
8	CREDITORS: Amounts falling due after one year	<u>2023</u>	<u>2022</u>
	Bank Loans	<u>26,291</u>	<u>28,173</u>
		<u>£26,291</u>	<u>£28,173</u>
9	UNRESTRICTED FUND	<u>2023</u>	<u>2022</u>
	Opening balance	145,015	149,643
	Add: Excess of income over expenditure for the year	<u>£2,444.39</u>	<u>(4,628)</u>
		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

SOURCES OF INCOME	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
BAR			
Sales	1 (b)	99,751	35,312
Cost of sales			
Opening stock		2,059	891
Bar volunteer expenses		10,794	12,167
Purchases and services		56,155	16,343
		69,008	29,401
Less closing stock	1 (c)	(3,363)	(2,059)
		65,645	27,342
Bar gross profit for the year		34,106	7,970
Donations and fundraising	1 (b) & 2	29,323	25,915
		63,429	33,885
LESS: EXPENSES			
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		2,476	523
		60,985	38,513
Excess of income over expenditure for the year		<u>£2,444</u>	<u>(4,628)</u>