

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Berkshire County Sports Club

Berkshire County Sports Club

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for the Year Ended 31 March 2021

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## Berkshire County Sports Club

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1156550

##### **Registered office**

Sonning Lane  
Sonning  
Berkshire  
RG4 6ST

##### **Trustees**

Mr Andrew Denham	Chairman
Mr Jonathan Sharp	Secretary
Mr Noel Plant	Treasurer
Mrs Maryanne Clark	Events
Mr Ian Gordon	Membership Secretary
Mr Matt Sharp	Operations
Mr Ethan Greene	Pitch co-ordinator and Events

##### **Trustees as at 31<sup>st</sup> December 2021**

Mr Andrew Denham	Chairman
Mr Matthew Jamieson Sharp	Secretary
Mrs Narinder Shergil	Treasurer
Mrs Maryanne Clark	Events & Operations
Mr Ian Frank Gordon	Membership Secretary
Mr Chris James Harber	Business Development
Mr Ethan Greene	Pitch co-ordinator and Events

##### **Independent examiner**

Two Rivers Accountancy  
38 Eton Wick Road  
Eton Wick  
Windsor SL4 6JL

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a constitution, dated 7 April 2014. The entity became a registered charity with the Charity Commission for England and Wales from 7 April 2014.

### **Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of twelve trustees, appointed in line with the Club Constitution. The President and Vice President are nominated by the Management Committee and elected to office at the Annual General Meeting (AGM). On the recommendation of the Management Committee and at the discretion of those members in attendance at the AGM, the Vice President may be elected for life. The President shall be an ex-officio member of the Management Committee.

At every AGM, one third of the trustees are required to retire from office, with vacancies being filled by the decision of the Club at the AGM. Any person who retires as a trustee by rotation is eligible for reappointment but cannot serve more than five consecutive terms. Twenty members attending an AGM shall constitute a quorum. At all general meetings of the club, every member is entitled to attend with a vote for each question put to vote (except members under the age of sixteen). No business may be conducted at a general meeting unless a quorum of Club members is present when the meeting commences. The quorum for general meetings is the greater of 5% or three members.

All members give their time voluntarily and receive no benefits from the charity for their duties as trustees.

## Berkshire County Sports Club

### Report of the Trustees for the Year Ended 31 March 2021

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

The induction process for newly appointed members of the Management Committee comprises an initial meeting with the Chairman, followed by a meeting with the Treasurer on investments, powers and responsibilities of the Management Committee and sub-committees. A pack is also provided which includes a brief history of the Club, copies of the previous 12 months Management Committee minutes, a copy of the previous year's annual report and accounts, a copy of the Constitution and a copy of the Charity Commission's guidance 'The Essential Trustee'.

##### **Organisational structure**

The Management Committee consists of at least two members of the Club, one of whom must be a trustee. The General Committee must consist of one Club member from each sporting section nominated at their AGM.

Members who served during the year, and up to the date of these financial statements, were as follows:

##### **Management Committee**

<b>Role</b>	<b>Name</b>
President	Tom Currie
Chairman	Andrew Denham (also a trustee)
Secretary	Matthew Sharp (also a trustee)
Treasurer	Narinder Shergil (also a trustee)
Facilities (Pitches)	Ethan Greene (also a trustee)
Communications & Website	Andrew Denham (also a trustee)
Membership Secretary	Ian Gordon (also a trustee)
Business Development	Chris Harber (also a trustee)
Bookings	Francine Ford
Events Co-Ordinator	Maryanne Clark (also a trustee)

##### **General Committee**

<b>Sport Section</b>	<b>Name</b>
Sonning Hockey Club	Matt Sellwood
Woodley Saints Football Club	John Pulfer
AFC Reading	Maryanne Clark
AFC Charvill F.C	Matt Sharp
BCSC Tennis	Abdul Minhas
Shire Hall Rugby Club	Ncil Evans

BCSC Billiards / Snooker	Colin Paxford
BCSC Darts	Paul Phillips
BCSC Squash	Mark Elliot
Thames Valley Vikings Touch Club	John Holden
Archery	Gary Critchlow

### **Risk management**

The Management Committee has examined the major strategic, business, and operational risks which the charity faces and confirms that a report is produced at all our committee meetings drawing notice to any matters which require attention. The major risks facing the Club have been reviewed and systems and procedures have been established to manage these risks.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects as set out in its Constitution dated 7 April 2014 are the promotion of community participation in healthy recreation, by the provision of facilities for the playing of a range of sports including, but not limited to, football, hockey, cricket, rugby, tennis, and squash.

Each year the trustees review the Club's objectives and activities to ensure they continue to reflect the charity's aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, its supplementary public guidance on the prevention or relief of poverty for the public benefit to comply with their duty as set out in section 17(5) of the Charities Act 2011.

The Club has a 32-acre site in Sonning, Berkshire, offering a range of facilities including numerous grass pitches, tennis and squash courts, an all-weather pitch, associated changing facilities and car parking. The facilities are available for use by the various sporting sections of the Club, which are self-governing, as well as other sports clubs, schools, community organisations and the public. All social activities undertaken on the site are operated at an arms-length basis by a separate company limited by guarantee, Berkshire County Sports Limited, wholly owned by the charity and whose objectives are in line with the Charity's own objectives.

### **Significant activities**

The charity and Berkshire County Sports Limited have acted together during the year to provide a best sports environment possible and this report reflects the activities of both entities. Berkshire County Sports Limited is a company limited by guarantee that supports the trading element of the Charity. The trustees of the charity ensure that the operations are in line with the charitable objectives. During the year a major focus of the club activity was to fundraise and replace the All Weather Pitch (AWP) carpet and shock pad which had reached end of life. As this asset generates the largest annual income, this was seen by trustees and the membership as an absolute priority to ensure a continuous revenue stream. To this aim the charity supported the investment made by Berkshire County Sports Limited. Sonning Hockey Club, Woodley Saints Football Club and individual club members also made donations to support this project resulting in the newly re-surfaced pitch being ready for the start of the season in September.

#### **Sonning HC:**

- 170 Adult members
- 113 Junior members
- 12 Adult Teams and 11 Junior Teams competing in regular competitive matches.
- 1 Senior ladies' team
- 1 O40s Veteran Team
- Host Wokingham Schools Tournament (Cancelled due to Covid restrictions)
- Annual Hockey Festival (Cancelled due to Covid restrictions)
- Adult Summer Hockey leagues, plus Junior summer training sessions (Cancelled due to Covid restrictions)
- Return to Hockey started as outdoor restrictions lifted. Intra-club tournament with mixed ability teams to bring the club back together.

#### **Woodley Saints FC:**

- 64 Adult members
- 2 Senior
- 170 Junior members
- 16 Junior and 2 adult teams playing when possible.
- Annual Football tournament (Cancelled due to Covid restrictions)

#### **AFC Reading FC:**

- 3 Adult members
- 0 Student member
- 114 Junior members
- 10 teams playing when possible across multiple age groups.
- Annual Football tournament (Cancelled due to Covid restrictions).

#### **AFC Charvill FC:**

- 11 Adult members
- 0 Student member
- 162 Junior members



- 16 teams playing when possible across multiple age groups.

#### Tennis:

- 58 Adult members
- 9 Junior members
- 578 pay as you go.
- 7 teams playing competitive matches when possible.

#### Shire Hall RFC:

- 28 Adult members
- 2 Senior alumni member
- 0 Junior members
- 1 team unable to play competitive rugby due to the restrictions.

#### Darts:

- 6 Adult members
- 0 Junior members
- 1 team participating in regular Berkshire league matches.

#### Touch Rugby:

- 23 Adult members
- 3 Student members
- 0 Junior members
- 3 teams playing regularly in nationwide league.
- Several players at International standard
- Wednesday night league for teams from local clubs and businesses.

#### Billiards / Snooker:

- 6 Adult members
- 0 Junior members
- 1 team playing regular league matches.

#### Squash:

- 34 adult members
- 6 senior members
- 0 student members
- 1 junior members
- 1 team competing in the Berkshire Veterans Squash League

#### Archery

- 3 Senior Members
- 0 Junior Members

#### Public benefit

The trustees confirm that when reviewing the charity's activities, they have referred to the Charity Commission's general guidance on public benefit and complied with their duties under the Charities Act 2011.

### ACHIEVEMENT AND PERFORMANCE

#### Covid closure impact

The trustees took measures to support the welfare of the BCSC team, members and visitors at all times.

Members supported the club, paying membership despite little or in some cases no competitive sport being possible. The Furlough support scheme, Government grants, Rates relief and the bounce back loan scheme have all played a valuable part in ensuring the clubs viability and survival.

#### Charitable activities

When and where possible and following all appropriate Covid guidelines Berkshire County Sports Club has continued to provide sporting facilities to its sections to enable them to promote their respective sport, create and nurture coaching and development of the members enabling them to participate in their chosen sport in a welcoming, social environment.

#### Fundraising activities

There were continued fundraising activities undertaken in the year to meet the costs for resurfacing the all-weather pitch which took place in August 2020. The many and varied activities included individual donations, amazon smile and club donations from the Hockey and Football sections that utilise the all-weather pitch.



## **FINANCIAL REVIEW**

### **Reserves policy**

The Management Committee are of the opinion that the variability of income from all sources leads it to the wisdom of maintaining a reasonable amount to buffer and cater for future emergent costs. The reserves for the unrestricted funds as at 31 March 2021 were £92,779 (2020: £83,142).

### **Investment policy and objectives**

The Investment Strategy is set by the Management Committee on recommendations by the Finance sub-committee. While there are currently no investments held, the Investment Policy of the charity is to maintain capital value and produce a reasonable income return by investing in a wide range of Charitable Common Investment Funds, if required.

## **FUTURE DEVELOPMENTS**

It is the intention of the Management Committee to continue to operate the Club in the future to provide suitable facilities to encourage active participation of the community in sport. The Club will remain accessible to all members of the wider community, providing a place for recreation and a venue for hire. The Management Committee will continue to actively seek additional sources of income in the coming years by way of local business sponsorship and offering corporate memberships. The committee are working with local clubs and schools to improve facilities such as the main car park and the committee are also embarking on a project to bid for Football Foundation funding to enhance the facilities with the addition of a 3G all weather pitch for Football and Rugby training use and are working with all relevant partner clubs and schools to prepare the bid.

Approved by order of the board of trustees on 17<sup>th</sup> January 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Denham', with a long horizontal flourish extending to the right.

Mr Andrew Denham - Chairman and Trustee

Independent Examiner's Report to the Trustees of  
Berkshire County Sports Club

I report on the accounts for the year ended 31 March 2021 set out on pages seven to eleven.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Two Rivers Accountancy  
38 Eton Wick Road  
Eton Wick  
Windsor  
Berkshire SL4 6JL

DATE: 4/2/22

Berkshire County Sports Club

Statement of Financial Activities  
for the Year Ended 31 March 2021

		31.3.21 Unrestricted funds £	31.3.20 Unrestricted funds £
	Notes		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		69,197	13,501
Activities for generating funds	2	<u>49,383</u>	<u>79,051</u>
<b>Total incoming resources</b>		118,580	92,552
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Grants to institutions		-	-
<b>Governance costs</b>		3,060	3,048
<b>Other resources expended</b>		<u>44,608</u>	<u>64,288</u>
<b>Total resources expended</b>		<u>47,668</u>	<u>67,336</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		70,912	25,216
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>83,142</u>	<u>57,926</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>154,054</u>	<u>83,142</u>

The notes form part of these financial statements

Berkshire County Sports Club

Balance Sheet

At 31 March 2021

	Notes	£	31.3.21 Unrestricted fund £	31.3.20 Unrestricted funds £
<b>FIXED ASSETS</b>				
Investments	5		55,000	-
Tangible assets	6		<u>15,503</u>	<u>6,633</u>
			70,503	6,633
<b>CURRENT ASSETS</b>				
Debtors	7		38,114	50,188
Cash at bank			<u>46,611</u>	<u>28,894</u>
			84,725	79,082
<b>CREDITORS</b>				
Amounts falling due within one year	8		(1,174)	(2,573)
			<u>83,551</u>	<u>76,509</u>
<b>NET CURRENT ASSETS</b>				
			<u>83,551</u>	<u>76,509</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			147,263	83,142
<b>NET ASSETS</b>			<u>154,054</u>	<u>83,142</u>
<b>FUNDS</b>	9			
Unrestricted funds			<u>154,054</u>	<u>83,142</u>
<b>TOTAL FUNDS</b>			<u>154,054</u>	<u>83,142</u>

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 17th January 2022 and were signed on its behalf by:



Mr Noel Plant -Trustee



Notes to the Financial Statements  
for the Year Ended 31 March 2021

**1. ACCOUNTING POLICIES**

**Accounting convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the 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 (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery – 25% reducing balance basis

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. ACTIVITIES FOR GENERATING FUNDS**

	31.3.21	31.3.20
	£	£
Astro pitch rental	5,000	4,750
Facilities hire	26,169	55,060
Membership subscriptions	17,204	18,410
Miscellaneous income	<u>1,010</u>	<u>831</u>
	<u>49,383</u>	<u>79,051</u>

**3. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>2,305</u>	<u>1,014</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. INVESTMENTS**

During the year to 31<sup>st</sup> March 2021 Berkshire County Sports Limited resurfaced the all weather pitch held by the company. To enable this project to be undertaken Berkshire County Sports Club invested £55,000 towards the resurfacing costs.

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2020	8,853
Additions	<u>12,334</u>
	<u>21,187</u>
<b>DEPRECIATION</b>	
At 1 April 2020	2,220
Depreciation in the year	<u>3,464</u>
	5,684
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u><u>15,503</u></u>
At 31 March 2020	<u><u>6,633</u></u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	3,286	2,891
Other debtors	<u>34,828</u>	<u>47,297</u>
	<u><u>38,114</u></u>	<u><u>50,188</u></u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.201 £	31.3.20 £
Trade creditors	96	581
Other creditors	<u>1,078</u>	<u>1,992</u>
	<u><u>1,174</u></u>	<u><u>2,573</u></u>



## 9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	83,142	70,912	154,054
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	83,142	70,912	154,054

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,580	47,668	70,912
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>118,580</u>	<u>47,668</u>	<u>70,912</u>

Berkshire County Sports Club

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	-	-
Covid grants	40,357	-
Grants	7,950	-
Donations	<u>20,890</u>	<u>13,501</u>
	69,197	13,501
<b>Activities for generating funds</b>		
Astro pitch rental	5,000	4,750
Facilities hire	26,169	55,060
Membership subscriptions	17,204	18,410
Rental income	250	-
Miscellaneous income	<u>760</u>	<u>831</u>
	<u>49,383</u>	<u>79,051</u>
<b>Total incoming resources</b>	118,580	92,552
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Grants to institutions	-	-
<b>Governance costs</b>		
Accountancy	3,060	3,048
<b>Other resources expended</b>		
Rent	3,756	3,756
Repairs and renewals	4,977	12,086
Grounds maintenance	21,694	26,920
Licenses	295	40
Plant and machinery	<u>3,464</u>	<u>1,014</u>
	34,186	43,816
<b>Support costs</b>		
<b>Management</b>		
Rates and water	2,850	6,955
Insurance	1,724	1,742
Light and heat	6,016	10,962
Advertising	-	-
Management fees	-	-
Sundries	<u>(171)</u>	<u>815</u>
	10,419	20,474
<b>Finance</b>		
Bank charges	<u>3</u>	<u>(2)</u>
<b>Other resources expended</b>	44,608	64,288

This page does not form part of the statutory financial statements

Berkshire County Sports Club

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>Total resources expended</b>	47,668	67,288
<b>Net income/(expenditure)</b>	<u>70,912</u>	<u>25,216</u>