

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Berkshire County Sports Club

Berkshire County Sports Club

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for the Year Ended 31 March 2022

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Berkshire County Sports Club
Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 as at 31st March 2022

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
Berkshire 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 2022

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

Role	Name
President	Kevin Mist
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

Sport Section	Name
Sonning Hockey Club	Matt Sellwood
Woodley Saints Football Club	John Pulfer
AFC Reading	Maryanne Clark
AFC Charvil	Adam Callaghan
BCSC Tennis	Abdul Minhas
Shire Hall Rugby Club	Neil Evans
BCSC Billiards / Snooker	Colin Paxford
BCSC Squash	Simon Corbyn
Thames Valley Vikings Touch Club	John Holden
Reading Renegades Rugby Club	Tommy Snipe
BCSC Pétanque	Ian Gordon

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 attention 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, squash, Pétanque and Snooker.

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, events, provision of food and drink 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 the 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 trading elements 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 provide as much access to sport as possible during the ongoing Pandemic. The management team spent a great deal of time and effort ensuring that the finances of the club were optimised during the year, applying for and obtaining all relevant grant support and minimizing waste and unnecessary expenditure.

The car park improvement project continued to progress through the year and the club would like to recognise Reading Blue Coat School for their commitment and significant investment in the project.

Work started on bid preparation for a full size 3G Pitch on the site. This project has the backing of WBC, Berks and Bucks FA and the Football foundation. If successful with the bid, the project is expected to complete during 2023/24. We aim for this facility to support and champion multi-sport use and be accessible for all.

Sonning HC:

- 186 Adult members (+ 1 multisport players)
- 113 Junior members
- 8 Senior members
- 15 Student 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 (re-arranged within covid guideline)
- Adult Summer Hockey leagues, plus Junior summer training sessions
- 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.

AFC Reading FC:

- 1 Adult members
- 0 Student member
- 114 Junior members
- 10 teams playing when possible across multiple age groups.

AFC Charvill FC:

- 8 Adult members
- 0 Student member
- 173 Junior members
- 16 teams playing when possible across multiple age groups.

Tennis:

- 40 Adult members (+ 3 multisport players)
- 1 Student member
- 13 Junior members (+ 2 multisport players)
- 578 pay as you go.
- 7 teams playing competitive matches when possible.

Shire Hall RFC:

- 35 Adult members
- 5 Student members
- 0 Junior members
- 1 team playing matches when possible.

Reading Renegades RFC:

- 36 Adult members
- 4 Student members
- 0 Junior members
- 1 team playing matches when possible.

Touch Rugby:

- 18 Adult members (+ 9 multisport players)
- 1 Student members
- 0 Junior members
- Teams playing regularly in nationwide league.
- Wednesday night league for teams from local clubs and businesses.

Billiards / Snooker:

- 13 Adult members (+ 3 multisport players)
- 0 Junior members
- 1 team playing regular league matches.

Squash:

- 57 adult members (+ 3 multisport players)
- 1 student members
- 2 junior members
- 1 team competing in the Berkshire Veterans Squash League

Pétanque:

- 7 adult members (+ 11 multisport players)
- 0 student members
- 0 junior members
- 1 team competing in the Berkshire Sunday League

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, continuing membership despite little competitive sport being possible. Government grants, Rates relief have continued to support the club.

Charitable activities

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, safe, sociable environment.

Fundraising activities

There were continued fundraising activities in the year to build funds for the 3G pitch project. Activities included individual donations and amazon smile contributions.

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 31st March 2022 were £216,878 (2021: £154,054).

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.

Plan actioned to apply for a football foundation grant for new goals supported by donations from our partner clubs.

Plan underway to raise funds to replace the existing AWP lighting with LED heads to reduce energy consumption and the cost impact from increasing energy costs.

Work is ongoing for the Football Foundation bid to enhance the facilities with the addition of a 3G all weather pitch for Football and Rugby training use. Plans to improve the tennis facilities (re-surfacing and lighting) are underway and we are evaluating the possibility to add a third squash court and are evaluating the possible development of Padel courts.

Approved by order of the board of trustees on 12th December 2022 and signed on its behalf by:



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 2022 set out on pages eight to fifteen.

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 Charities

have 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

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

DATE: ___ 19th January 2023 _____

Berkshire County Sports Club

Statement of Financial Activities
for the Year Ended 31 March 2022

		31.3.22 Unrestricted funds £	31.3.21 Unrestricted funds £
INCOMING RESOURCES	Notes		
Incoming resources from generated funds			
Voluntary income		23,844	69,197
Activities for generating funds	2	<u>96,295</u>	<u>49,383</u>
Total incoming resources		120,139	118,580
RESOURCES EXPENDED			
Charitable activities			
Grants to institutions		-	-
Governance costs		3,408	3,060
Other resources expended		<u>53,907</u>	<u>44,608</u>
Total resources expended		<u>57,315</u>	<u>47,668</u>
NET INCOMING/(OUTGOING) RESOURCES		62,824	70,912
RECONCILIATION OF FUNDS			
Total funds brought forward		154,054	83,142
TOTAL FUNDS CARRIED FORWARD		<u><u>216,878</u></u>	<u><u>154,054</u></u>

The notes form part of these financial statements

Berkshire County Sports Club

Balance Sheet
At 31 March 2022

			31.3.22 Unrestricted fund £	31.3.21 Unrestricted funds £
	Notes	£		
FIXED ASSETS				
Investments	5		55,000	55,000
Tangible assets	6		<u>18,647</u>	<u>15,503</u>
			73,647	70,503
CURRENT ASSETS				
Debtors	7		60,057	38,114
Cash at bank			<u>89,415</u>	<u>46,611</u>
			149,472	84,725
CREDITORS				
Amounts falling due within one year	8		(6,241)	(1,174)
			<u>143,231</u>	<u>83,551</u>
NET CURRENT ASSETS				
TOTAL ASSETS LESS CURRENT LIABILITIES			216,878	154,054
			<u>216,878</u>	<u>154,054</u>
NET ASSETS				
FUNDS	9			
Unrestricted funds			<u>216,878</u>	<u>154,054</u>
TOTAL FUNDS			<u>216,878</u>	<u>154,054</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 2022.

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 12th December 2022 and were signed on its behalf by:



Mrs Narinder Shergil -Trustee

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

	31.3.22	31.3.21
	£	£
Astro pitch rental	5,000	5,000
Facilities hire	73,739	26,169
Membership subscriptions	16,818	17,204
Miscellaneous income	738	1,010
	<u>96,295</u>	<u>49,383</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>4,808</u>	<u>2,305</u>

Berkshire County Sports Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. INVESTMENTS

During the year to 31st 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. No further investment has been made in the year to 31st March 2022.

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2021	21,187
Additions	<u>7,952</u>
	<u>29,139</u>
DEPRECIATION	
At 1 April 2021	5,684
Depreciation in the year	<u>4,808</u>
	<u>10,492</u>
NET BOOK VALUE	
At 31 March 2022	<u>18,647</u>
At 31 March 2021	<u>15,503</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	5,006	3,286
Other debtors	<u>55,051</u>	<u>34,828</u>
	<u>60,057</u>	<u>38,114</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade creditors	4,211	96
Other creditors	<u>2,030</u>	<u>1,078</u>
	<u>6,241</u>	<u>1,174</u>

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	154,054	62,824	216,878
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	154,054	62,824	216,878

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,139	57,315	62,824
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>120,139</u>	<u>57,315</u>	<u>62,824</u>

Berkshire County Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOMING RESOURCES		
Voluntary income		
Gifts	-	-
Covid grants	-	40,357
Grants	-	7,950
Donations	<u>23,844</u>	<u>20,890</u>
	23,844	69,197
Activities for generating funds		
Astro pitch rental	5,000	5,000
Facilities hire	73,739	26,169
Membership subscriptions	16,818	17,204
Rental income	438	250
Miscellaneous income	<u>300</u>	<u>760</u>
	<u>96,295</u>	<u>49,383</u>
Total incoming resources	120,139	118,580
RESOURCES EXPENDED		
Charitable activities		
Grants to institutions	-	-
Governance costs		
Accountancy	3,408	3,060
Other resources expended		
Rent	3,756	3,756
Repairs and renewals	4,150	4,977
Grounds maintenance	23,979	21,694
Licenses	295	295
Plant and machinery	3,876	3,464
Furniture and fitting	932	-
	<u>36,989</u>	<u>34,186</u>
Support costs		
Management		
Rates and water	5,229	2,850
Insurance	1,837	1,724
Light and heat	8,382	6,016
Advertising	-	-
Management fees	-	-
Legal fees	1,200	-
Sundries	270	(171)
	<u>16,918</u>	<u>10,419</u>
Finance		
Bank charges	<u>-</u>	<u>3</u>
Other resources expended	53,907	44,608

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 2022

	31.3.22 £	31.3.21 £
Total resources expended	57,315	47,668
	_____	_____
Net income/(expenditure)	<u><u>62,824</u></u>	<u><u>70,912</u></u>