

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Berkshire County Sports Club

Berkshire County Sports Club

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for the Year Ended 31 March 2024

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Berkshire County Sports Club

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Charities SORP (FRS 102) effective 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1156550

Registered office

Sonning Lane

Sonning

Berkshire

RG4 6ST

Trustees

| | |
|---------------------------|-------------------------------|
| Mr Kevin Mist | President |
| Mr Andrew Denham | Chair |
| Mrs Narinder Shergill | Treasurer |
| Mrs Maryanne Clark | Events & Operations |
| Mr Ian Frank Gordon | Membership Secretary |
| Mr Ethan Greene | Pitch co-ordinator and Events |
| Mr Matthew Jamieson Sharp | Secretary |

Independent examiner

Starfish Accounting Ltd

The Bowler Barn

Bartletts Court

Bath Road

Littlewick Green

Berkshire

SL6 3RX

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 (CIO) 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 2024

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 (also a trustee) |
| Chairman | Andrew Denham (also a trustee) |
| Treasurer | Narinder Shergill (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 (vacant) | |
| Bookings | Francine Ford |
| Events Co-Ordinator | Maryanne Clark (also a trustee) |

General Committee

| Sport Section | Name |
|----------------------------------|---------------------|
| Sonning Hockey Club | Eddie Butler |
| Woodley Saints Football Club | John Pulfer |
| AFC Reading | Maryanne Clark |
| AFC Charvil F.C | Adam Callaghan |
| BCSC Tennis | David Waters |
| Shire Hall Rugby Club | Neil Evans |
| Reading Renegades | Tommy Snipe |
| BCSC Billiards / Snooker | Colin Paxford |
| BCSC Squash | Simon Corbyn |
| BCSC Pétanque | Ian Gordon |
| Thames Valley Vikings Touch Club | Christopher Findlay |
| Reading Ultimate | Mark Bignall |

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.

Berkshire County Sports Club

Report of the Trustees for the Year Ended 31 March 2024

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, Rugby, Tennis, Pétanque, Ultimate Frisbee, Snooker, Billiards 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, 4 tennis and 2 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 the best sports environment possible. 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 following the successful Football Foundation grant funding bid for a new 3G All Weather Pitch (AWP) to increase playability for football on the site. This pitch will also facilitate rugby training and has attracted a new sport to BCSC, Ultimate Frisbee who are a partner club in the bid alongside AFC Reading and AFC Charvil. This asset will generate the largest projected annual income for the club, helping to generate the funds required for ongoing site maintenance and future planned improvements. This additional resource was seen by trustees and the membership as a priority to ensure a solid revenue stream for the club in the next phase of development. Work was started in September 2023 and was completed by the beginning of March 2024. Official opening of pitch by Therea May took place on 20th April 2024. Work started during the year on agreeing terms for a third-party company, Padelstars to provide three padel courts at BCSC. Income from this venture will be used to improve the tennis facilities on site providing 3 newly surfaced tennis courts two of which will be floodlit to enable the tennis section to expand its numbers. A temporary trial padel court was installed in March 2024.

Berkshire County Sports Club

Report of the Trustees
for the Year Ended 31 March 2024

BCSC AFFILIATED CLUBS

Sonning HC:

- 295 Members
- 160 Adult members
- 112 Junior members
- 11 Senior members
- 12 Student members
- 10 Adult Teams and 11 Junior Teams competing in regular competitive matches.
- 1 Senior Ladies' Team, 1 O40s Veteran Team
- Annual Hockey Festival
- Adult Summer Hockey leagues, plus Junior summer training

Woodley Saints FC:

- 177 members
- 13 Adult members
- 1 Senior
- 162 Junior members
- 1 Coach
- 12 Junior and 1 adult teams

AFC Reading FC:

- 295 members
- 280 Junior members
- 9 Adult member
- 1 Senior member
- 5 Coaches
- 12 teams playing across multiple age groups.
- Annual Football tournament.

AFC Charvil FC:

- 169 members
- 7 Adult members
- 158 Junior members
- 1 Student member
- 3 Coaches
- 16 teams playing across multiple age groups.
- Annual Football fun day.

Dynamo Tekkers FC:

- 19 members
- 2 Adult members
- 16 Junior members
- 1 Student member

Berkshire County Sports Club

Report of the Trustees for the Year Ended 31 March 2024

BCSC Tennis:

- 56 members
- 33 Adult members
- 15 Junior members
- 7 Senior members
- 1 Coaches
- 580 pay as you go.
- 6 teams playing competitive matches.

Reading Renegades RFC:

- 34 members
- 31 Adult members
- 3 Student members
- 1 team playing competitive rugby.

Shire Hall RFC:

- 29 members
- 19 Adult members
- 5 Senior members
- 5 Student members
- 1 team playing competitive rugby.

Thames Valley Vikings Touch Rugby:

- 51 members
- 50 Adult members
- 1 Junior members
- 3 teams playing regularly in nationwide league.
- Several players at international standard
- Wednesday night league for teams from local clubs and businesses.

Thames Valley Try Tag

- 21 members
- 21 Adult members

BCSC Pétanque

- 20 members
- 16 Adult members
- 1 Junior member
- 3 Senior members
- 1 team playing regular league matches.

BCSC Billiards / Snooker:

- 20 members
- 11 Adult members
- 9 Senior members
- 1 team playing regular league matches.

Berkshire County Sports Club

Report of the Trustees for the Year Ended 31 March 2024

BCSC Squash:

- 84 members
- 75 Adult members
- 5 Senior members
- 3 Student members
- 1 Junior members
- 1 team competing in the Berkshire Veterans Squash League
- 2 team competing in local league squash

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

The trustees took measures to support the continued recovery of the club post covid. Overall membership increased by 283 to 1322 members in the year. This strong increase was led by AFC Reading increasing their Junior teams at BCSC. Sonning Hockey Club membership also showed good recovery. In addition, we welcomed Reading Ultimate and Try Tag to the club. The trustees have encouraged all sections to host open day activities and the club has helped fund the directly run sports (Squash and Pétanque) to promote their sports locally via flyers and web advertising.

Charitable activities

Berkshire County Sports Club has continued to provide sporting facilities to its sections to enable them to promote their respective sport to create and nurture coaching and development of the members enabling them to participate in their chosen sport in a welcoming, social and safe environment. The club is inclusive and welcomes players of all abilities.

Fundraising activities

There were continued fundraising activities undertaken in the year to meet the clubs share of the costs to build the new 3G AWP. Many varied activities included individual donations, amazon smile (now ended) and individual club donations from the 3 key partner clubs for the project AFC Reading, AFC Charvil and Reading Ultimate all of which carried out numerous fundraising activities and events to raise £10,000 each.

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 2024 were £324,370 (2023: £290,642).

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 most recently the confirmation of funding for the new 3G AWP.

Berkshire County Sports Club

Report of the Trustees
for the Year Ended 31 March 2024

Projects identified for the next round of fundraising include changing facility improvements and a new roof for the clubhouse. The club is also investigating opportunities to introduce Padel to the site. This will require agreement with our landlords and approval by our membership.

Approved by order of the board of trustees on 27th January 2025 and signed on its behalf by:

Andrew Denham

Mr Andrew Denham - Chair 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 2024 set out on pages eleven to seventeen.

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.

Starfish Accounting Limited
The Bowler Barn
Bartletts Court
Bath Road
Littlewick Green
Berkshire
SL6 3RX

27th January 2025

Berkshire County Sports Club

Statement of Financial Activities
for the Year Ended 31 March 2024

| | | 31.3.24 Unrestricted funds £ | 31.3.23 Unrestricted funds £ |
|--|-------|---------------------------------------|---------------------------------------|
| INCOMING RESOURCES | Notes | | |
| Incoming resources from generated funds | | | |
| Voluntary income | | 107,608 | 75,945 |
| Activities for generating funds | 2 | <u>86,327</u> | <u>80,732</u> |
| Total incoming resources | | 193,935 | 156,677 |
| RESOURCES EXPENDED | | | |
| Governance costs | | 3,888 | 3,672 |
| Other resources expended | | <u>156,319</u> | <u>79,241</u> |
| Total resources expended | | 160,207 | 82,913 |
| | | ———— | ———— |
| NET INCOMING/(OUTGOING) RESOURCES | | 33,728 | 73,764 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 290,642 | 216,878 |
| | | ———— | ———— |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>324,370</u></u> | <u><u>290,642</u></u> |

The notes form part of these financial statements

Berkshire County Sports Club

Balance Sheet

At 31 March 2024

| | | 31.3.24 Unrestricted fund £ | 31.3.23 Unrestricted funds £ |
|--|-------|--------------------------------------|---------------------------------------|
| | Notes | | |
| FIXED ASSETS | | | |
| Investments | 5 | 55,000 | 55,000 |
| Tangible assets | 6 | <u>20,615</u> | <u>27,163</u> |
| | | 75,615 | 82,163 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 246,910 | 56,785 |
| Cash at bank | | <u>95,075</u> | <u>177,636</u> |
| | | 341,985 | 234,421 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (55,230) | (25,942) |
| | | <u>286,755</u> | <u>208,479</u> |
| NET CURRENT ASSETS | | | |
| | | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 362,370 | 290,642 |
| CREDITORS | | | |
| Amounts falling due after one year | 9 | (38,000) | - |
| | | <u>324,370</u> | <u>290,642</u> |
| NET ASSETS | | | |
| | | | |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>324,370</u> | <u>290,642</u> |
| TOTAL FUNDS | | <u>324,370</u> | <u>290,642</u> |

The notes form part of these financial statements

Berkshire County Sports Club

Balance Sheet - continued

At 31 March 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 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 Charities SORP (FRS 102) (effective January 2015).

The financial statements were approved by the Board of Trustees on 27th January 2025 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 2022.

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

| | 31.3.24 | 31.3.23 |
|--------------------------|---------------|---------------|
| | £ | £ |
| Astro pitch rental | 11,657 | 5,000 |
| Facilities hire | 49,611 | 55,015 |
| Membership subscriptions | 23,197 | 19,692 |
| Miscellaneous income | <u>1,862</u> | <u>1,025</u> |
| | <u>86,327</u> | <u>80,732</u> |

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

| | 31.3.24 | 31.3.23 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | <u>6,935</u> | <u>7,100</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

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 2024.

6. TANGIBLE FIXED ASSETS

| | Plant and machinery etc £ |
|--------------------------|---------------------------------|
| COST | |
| At 1 April 2023 | 44,755 |
| Additions | <u>387</u> |
| | <u>45,142</u> |
| DEPRECIATION | |
| At 1 April 2023 | 17,592 |
| Depreciation in the year | <u>6,935</u> |
| | <u>24,527</u> |
| NET BOOK VALUE | |
| At 31 March 2024 | <u>20,615</u> |
| At 31 March 2023 | <u>27,163</u> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.3.23 £ |
|---------------|----------------|---------------|
| Trade debtors | 5,989 | 4,440 |
| Other debtors | <u>240,921</u> | <u>52,345</u> |
| | <u>246,910</u> | <u>56,785</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.3.23 £ |
|-----------------|---------------|---------------|
| Trade creditors | 43,021 | 16,675 |
| Other creditors | <u>12,209</u> | <u>9,267</u> |
| | <u>55,230</u> | <u>25,942</u> |

9. CREDITORS: AMOUNTS FALLING DUE MORE THAN ONE YEAR

| | 31.3.24 £ | 31.3.23 £ |
|-------------|---------------|--------------|
| Other loans | <u>38,000</u> | <u>-</u> |

10. MOVEMENT IN FUNDS

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|-------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 290,642 | 33,728 | 324,370 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 290,642 | 33,728 | 324,370 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 193,935 | 160,207 | 33,728 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>193,935</u> | <u>160,207</u> | <u>33,728</u> |

Berkshire County Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

| | 31.3.24 £ | 31.3.23 £ |
|--|--------------|--------------|
| INCOMING RESOURCES | | |
| Voluntary income | | |
| Donations | 107,608 | 75,778 |
| | 107,608 | 75,778 |
| Activities for generating funds | | |
| Astro pitch rental | 11,657 | 5,000 |
| Facilities hire | 49,611 | 55,015 |
| Membership subscriptions | 23,197 | 19,692 |
| Rental income | 413 | 450 |
| Miscellaneous income | - | 575 |
| Bank interest | 1,449 | 167 |
| | 86,327 | 80,899 |
| Total incoming resources | 193,935 | 156,677 |
| RESOURCES EXPENDED | | |
| Governance costs | | |
| Accountancy | 3,888 | 3,672 |
| Other resources expended | | |
| Rent | 5,545 | 3,756 |
| Repairs and renewals | 71,463 | 8,063 |
| Grounds maintenance | 46,404 | 44,776 |
| Licenses | 35 | 35 |
| Depreciation | 6,935 | 7,100 |
| | 130,382 | 63,730 |
| Support costs | | |
| Management | | |
| Rates and water | 3,808 | 3,039 |
| Insurance | 2,443 | 2,048 |
| Light and heat | 10,708 | 8,627 |
| Legal fees | 8,642 | 1,306 |
| Postage | - | 350 |
| Sundries | 336 | 141 |
| | 25,937 | 15,511 |
| Other resources expended | 156,319 | 79,241 |
| Total resources expended | 160,207 | 82,913 |
| Net income/(expenditure) | 33,728 | 73,764 |