

**BOURNE GREEN SPORTS CLUB**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# BOURNE GREEN SPORTS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	B Copeman Mrs A Yearsley Mrs J Browne S Jones J Natrass J Bowden C Simpson
<b>Charity number</b>	1176275
<b>Principal address</b>	Bourne Green Pavilion Old Frensham Road Lower Bourne Surrey GU10 3PR
<b>Registered office</b>	73 Cornhill London EC3V 3QQ
<b>Independent examiner</b>	S Coleman ACA Gerald Edelman Chartered Accountants 73 Cornhill London EC3V 3QQ
<b>Bankers</b>	Lloyds Bank 182 High Street Walthamstow London

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# BOURNE GREEN SPORTS CLUB

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# **BOURNE GREEN SPORTS CLUB**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Objectives and activities**

The charity's objects are the promotion of community participation in healthy recreation by the provision of facilities for running and the playing of cricket and football. These aims are achieved by the operation of sports club facilities in Lower Bourne, Surrey and surrounding areas. Sport has been played on the Bourne Recreation Area (Bourne Green) which is owned and managed by Waverley Borough Council for many years. In recent years the pavilion was run by the Bourne Sports & Social Club to include Farnham Runners, Bourne Blades Football and Bourne Cricket Club. It is intended that this be replaced by the construction of a new building whose purpose is to provide and manage a new safe, modern Community Pavilion to promote the health, welfare and social interaction of the Bourne Community.

The existing sports will benefit from this new facility as it will provide a base for their operations. The Community Pavilion will be available to all sportsmen and women of all ages.

The Community Pavilion will also be available to local interest groups, hobby and action groups and committees who require space to hold their meetings.

Disabled members of the local community will have full access to and use of both the changing areas and the other facilities within the Pavilion.

The strategy to achieve these aims includes the attainment of a leaseholder interest on the new build of a pavilion on the Bourne Green to ensure that the benefit of the new facilities are preserved for future generations. This was achieved when the Secretary of State approved a transfer in January 2017 of the land from Waverley Council to the charity via a Community Asset Transfer of the existing, dilapidated building. Construction is expected to commence shortly.

*The Trustees will apply for Planning Permission for the new building. and are looking for funding from Waverley Borough Council and other funders, including the community.*

The new purpose built, Community Pavilion will provide:

- Changing, showering and toilet facilities for all sportsmen and women of all ages.
- Fully accessible for all disabilities.
- Storage facilities to support the key sports of cricket, football and running.
- Club meeting rooms.
- Social facilities including kitchen and bar for community events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

On 1 April 2018 the three sports clubs (comprising football, cricket and running) formally transferred their activities to the charity in anticipation of the forthcoming joint occupation of the new pavilion building. Formal arrangements have been agreed as to the operation of such pavilion including policies and procedures to be adopted. Senior representatives of each club have also been added as trustees of the new charity. The results of the three clubs for the year are reflected in these accounts.

# BOURNE GREEN SPORTS CLUB

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Financial review

The net expenditure for the year was £16,243 (2021- Income £11,010)

Total income was £112,858 (2021-£74,367). Operating income from the three clubs was £98,889 (2010-£71,813). Total expenditure was £129,101 (2021-£63,357) which is made up of operating costs for the clubs of £123,844 (2021-£59,008) and governance costs of £5,257 (2021-£4,349). A breakdown of the income and expenditure for each club is recorded in notes 3 and 4.

Reserves at 5 April 2022 total £91,921 as represented by funds of three clubs transferred into the charity. The Trustees consider that these reserves are required to be held to ensure that they have sufficient working capital to meet any ongoing commitments as they arise.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is a charitable incorporated organisation registered in England and Wales on 14 December 2017.

The Trustees who served during the year and up to the date of signature of the financial statements were:

B Copeman	
M Lear	(resigned 18.1.22)
A Morse	(resigned 13.7.21)
A Yearsley	
Mrs J Browne	
S Jones	
J Nattrass	
J Bowden	(appointed 1.2.22)
C Simpson	(appointed 11.10.21)

The power of appointment of new trustees is held by the Board.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Formal meetings of the Trustees are held on a regular basis. The day to day administration is carried out by the Trustee Mr B Copeman.

The charity has a subsidiary known as Bourne Green Pavilion Community Interest Company which has been set up to carry out the running of the new sports club facilities once they are open. This company was dormant in the period under review.

The Trustees' report was approved by the Board of Trustees.

**B Copeman**

Trustee

Dated: 10 January 2023



# **BOURNE GREEN SPORTS CLUB**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **BOURNE GREEN SPORTS CLUB**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BOURNE GREEN SPORTS CLUB**

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I report to the Trustees on my examination of the financial statements of Bourne Green Sports Club (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

S Coleman ACA  
Gerald Edelman  
Chartered Accountants  
73 Cornhill  
London EC3V 3QQ

Dated: 10 January 2023

# BOURNE GREEN SPORTS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2022**

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	Notes	2022 £	2021 £
<b><u>Income from:</u></b>			
Donations and legacies	2	-	2,554
Charitable activities	4	98,889	71,813
Fundraising activities	3	13,969	-
		<hr/>	<hr/>
<b>Total income</b>		112,858	74,367
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	129,101	63,357
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(16,243)	11,010
Fund balances at 1 April 2021		108,164	97,154
		<hr/>	<hr/>
<b>Fund balances at 31 March 2022</b>		91,921	108,164
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



BOURNE GREEN SPORTS CLUB

BALANCE SHEET  
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		3,000		5,910
<b>Current assets</b>					
Stocks	9	190		315	
Debtors	10	2,777		1,715	
Cash at bank and in hand		92,508		103,885	
		95,475		105,915	
<b>Creditors: amounts falling due within one year</b>	11	(6,554)		(3,661)	
<b>Net current assets</b>			88,921		102,254
<b>Total assets less current liabilities</b>			91,921		108,164
<b>Income funds</b>					
Unrestricted funds			91,921		108,164
			91,921		108,164

The financial statements were approved by the Trustees on 10 January 2023

B Copeman  
Trustee



# **BOURNE GREEN SPORTS CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **1 Accounting policies**

##### **Charity information**

Bourne Green Sports Club is a Charitable Incorporated Organisation registered in England and Wales. The registered office is 73 Cornhill, London EC3V 3QQ.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

##### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable income is represented by income from the three individual sports clubs which are operate as part of the charity.

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All resources expended are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates.

Charitable expenditure is represented by costs arising from the three individual sports clubs which are operate as part of the charity and support costs which include governance costs represented by audit costs and other professional fees incurred in connection with the meeting of the charity's constitutional and statutory obligations.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are represented by finished goods available for resale and are stated at the lower of cost and net realisable value.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity holds only basic financial instruments.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 1.11 Taxation

As a registered charity it is exempt from tax on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992

### 2 Donations and legacies

	2022 £	2021 £
Donations and gifts	-	2,554

### 3 Fundraising activities

	2022 £	2021 £
Fundraising events	13,969	-

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 4 Charitable Activities - Income

	Football	Cricket	Athletics	Total 2022	Football	Cricket	Athletics	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Subscriptions and fees	53,262	13,898	6,269	73,429	51,352	2,257	5,235	58,844
Sponsorship	13,500	1,025	-	14,525	7,250	-	-	7,250
Fundraising	1,320	1,475	-	2,795	659	2,470	-	3,129
Other income	-	2,856	1,062	3,918	-	1,246	609	1,855
Bar Sales	-	4,222	-	4,222	-	735	-	735
	<u>68,082</u>	<u>23,476</u>	<u>7,331</u>	<u>98,889</u>	<u>59,261</u>	<u>6,708</u>	<u>5,844</u>	<u>71,813</u>

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 5 Charitable activities - Expenditure

	Football	Cricket	Athletics	Total 2022	Football	Cricket	Athletics	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Rent and facilities costs	63,087	14,522	-	77,609	31,027	8,185	-	39,212
Uniforms and equipment	12,051	328	2,859	15,238	3,242	243	895	4,380
Fees and subscriptions	10,647	3,896	360	14,903	5,844	110	160	6,114
Clubhouse costs	-	2,701	1,062	3,763	-	425	2,457	2,882
Other costs	6,365	1,405	4,561	12,331	4,715	930	775	6,420
	<u>92,150</u>	<u>22,852</u>	<u>8,842</u>	<u>123,844</u>	<u>44,828</u>	<u>9,893</u>	<u>4,287</u>	<u>59,008</u>
Share of governance costs (see note )				5,257				4,349
				<u>129,101</u>				<u>63,357</u>

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were paid to the Trustees in the period.

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 8 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 April 2021	13,765
At 31 March 2022	13,765
<b>Depreciation and impairment</b>	
At 1 April 2021	1,650
Depreciation charged in the year	2,250
At 31 March 2022	10,765
<b>Carrying amount</b>	
At 31 March 2022	3,000
At 31 March 2021	5,910

### 9 Stocks

	2022 £	2021 £
Finished goods and goods for resale	190	315

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,777	1,715

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	6,554	3,661
	<u>6,554</u>	<u>3,661</u>

**12 Share capital**

The company has no share capital being a Charitable Incorporated Organisation.

**13 Related party transactions**

There were no disclosable related party transactions during the year

**14 APB Ethical Standard relevant circumstances**

In common with many entities of our size we use our independent examiners to assist with the preparation of the accounts.