

Charity Registration No. 1176275

**BOURNE GREEN SPORTS CLUB**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# BOURNE GREEN SPORTS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	B Copeman Mrs J Browne J Bowden C Simpson J Horsnell
<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>	H Patel FCCA 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

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Statement of Trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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# **BOURNE GREEN SPORTS CLUB**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 objectives 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. The Sports and Community Pavilion at the Bourne Green is managed by The Bourne Green Sports Club, which includes Farnham Runners, Bourne Blades Football Club and Bourne Cricket Club.

The Sports & 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 have full access to and use of both the changing areas and the other facilities within the Pavilion.

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

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

On 1 April 2018 the three sports clubs (comprising football, cricket and running) formally transferred their activities to the charity. 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 charity. The results of the three clubs for the year are reflected in these accounts.

2023/24 saw a strong growth in the membership in all Sports. Youth football saw the girls section expanded across all age ranges along with youth cricket. This expansion, although very welcome, increases the cost of hiring pitches to support the growing number of teams.

Plans are currently with Waverley Borough Council to improve the accessibility to The Sports and Community Pavilion, and if approved this will greatly assist disabled access to The Sports and Community Pavilion. Funding for this project is being sought through Surrey County Council and the charity's funds.

#### **Financial review**

The net income for the year was £8,573 (2023- Expenditure £6,270).

Total income was £191,644 (2023-£154,378). Income from charitable activities from the three clubs was £147,689 (2023-£130,228). Total expenditure was £183,071 (2023-£160,648) which is made up of charitable expenditure for the clubs of £156,794 (2023-£149,330), fundraising costs of £25,077 and governance costs of £1,200 (2023-£1,200). A breakdown of the income and expenditure for each club is recorded in notes 4 and 6.

#### *Going concern*

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, a period of not less than 12 months from the date of approval of these financial statements.

Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements for the year ended 5 April 2024. Further details regarding adoption of the going concern basis can be found in note 1.2 to the financial statements.

# **BOURNE GREEN SPORTS CLUB**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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Reserves at 5 April 2024 total £94,224 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.

#### *Major risks*

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  
Mrs J Browne  
J Bowden  
C Simpson  
J Horsnell

Appointed 16 September 2024

#### *Recruitment and appointment of trustees*

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.

#### *Organisational structure*

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

#### *Relationship with related parties*

The charity had 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 and has been dissolved since the year end.

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

  
B Copeman  
Trustee

18 December 2024

# **BOURNE GREEN SPORTS CLUB**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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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 2024.

#### **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.

H Patel FCCA  
Gerald Edelman  
Chartered Accountants  
73 Cornhill  
London EC3V 3QQ

Dated: 18 December 2024

# BOURNE GREEN SPORTS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b><u>Income from:</u></b>			
Donations and legacies	2	4,310	923
Charitable activities	4	147,689	130,228
Fundraising activities	3	39,645	23,227
		<hr/>	<hr/>
<b>Total income</b>		191,644	154,378
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	5	25,077	10,118
Charitable activities	6	157,994	150,530
		<hr/>	<hr/>
<b>Total charitable expenditure</b>		183,071	160,648
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		8,573	(6,270)
Fund balances at 1 April 2023		85,651	91,921
		<hr/>	<hr/>
<b>Fund balances at 31 March 2024</b>		94,224	85,651
		<hr/> <hr/>	<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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		4,552		2,400
<b>Current assets</b>					
Stocks	11	155		164	
Debtors	12	2,024		917	
Cash at bank and in hand		112,110		97,375	
		<u>114,289</u>		<u>98,456</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(24,617)</u>		<u>(15,205)</u>	
<b>Net current assets</b>			89,672		83,251
<b>Total assets less current liabilities</b>			<u>94,224</u>		<u>85,651</u>
<b>Income funds</b>					
Unrestricted funds			<u>94,224</u>		<u>85,651</u>

The financial statements were approved by the Trustees on 18 December 2024

B Copeman  
Trustee

  
18th December 2024

# **BOURNE GREEN SPORTS CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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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 2024

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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 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 2024

### 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

	2024 £	2023 £
Donations and gifts	4,310	923

### 3 Fundraising activities

	2024 £	2023 £
Fundraising events	39,645	23,227

**BOURNE GREEN SPORTS CLUB**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4 Charitable Activities - Income**

	Football	Cricket	Athletics	Total 2024	Football	Cricket	Athletics	Total 2023
	2024	2024	2024		2023	2023	2023	
	£	£	£	£	£	£	£	£
Subscriptions and fees	92,751	23,137	6,827	122,715	87,327	20,019	6,379	113,725
Sponsorship	10,750	1,500	-	12,250	10,000	1,305	-	11,305
Fundraising	1,825	9,985	-	11,810	1,394	2,285	-	3,679
Other income	-	272	642	914	-	317	1,202	1,519
	<u>105,326</u>	<u>34,894</u>	<u>7,469</u>	<u>147,689</u>	<u>98,721</u>	<u>23,926</u>	<u>7,581</u>	<u>130,228</u>

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Staging fundraising events	25,077	10,118

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 6 Charitable activities - Expenditure

	Football	Cricket	Athletics	Total 2024	Football	Cricket	Athletics	Total 2023
	2024	2024	2024		2023	2023	2023	
	£	£	£	£	£	£	£	£
Rent and facilities costs	72,307	13,198	-	85,505	62,661	13,645	-	76,306
Uniforms and equipment	9,272	2,465	1,812	13,549	17,071	4,680	1,140	22,891
Fees and subscriptions	28,415	6,940	310	35,665	24,469	8,093	385	32,947
Clubhouse costs	-	-	1,081	1,081	-	-	2,835	2,835
Other costs	6,596	7,976	6,422	20,994	6,716	1,748	5,887	14,351
	<u>116,590</u>	<u>30,579</u>	<u>9,625</u>	<u>156,794</u>	<u>110,917</u>	<u>28,166</u>	<u>10,247</u>	<u>149,330</u>
Share of governance costs (see note )				1,200				1,200
				<u>157,994</u>				<u>150,530</u>

# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>7</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging:		
	Depreciation of owned tangible fixed assets	2,250	2,250
		<u>          </u>	<u>          </u>

### 8 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.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

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

### 10 Tangible fixed assets

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2023	13,765
Additions	3,440
	<u>          </u>
At 31 March 2024	17,205
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 April 2023	10,403
Depreciation charged in the year	2,250
	<u>          </u>
At 31 March 2024	12,653
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2024	4,552
	<u>          </u>
At 31 March 2023	2,400
	<u>          </u>

### 11 Stocks

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Goods for resale	155	164
	<u>          </u>	<u>          </u>



# BOURNE GREEN SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,024	917
	<u>2,024</u>	<u>917</u>

### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	24,617	15,205
	<u>24,617</u>	<u>15,205</u>

### 14 Share capital

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

### 15 Related party transactions

There were no disclosable related party transactions during the year

### 16 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.