

# TORNADOES SPORTS EDUCATION AND LEISURE

England & Wales · Charity number 1191595

## Details

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|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | TRING TORNADOES JUNIOR SPORTS CLUB                      |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">12475256</a>                                |
| Registered     | 2020-10-02                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |                                                                            |
|---------|----------------------------------------------------------------------------|
| Address | Pendley Sports Centre<br>Cow Lane<br>Tring<br>Hertfordshire<br>HP23 5RB    |
| Phone   | 07972 222902                                                               |
| Email   | <a href="mailto:enquiries@tornadoes.org.uk">enquiries@tornadoes.org.uk</a> |
| Website | <a href="http://www.tornadoes.org.uk/">http://www.tornadoes.org.uk/</a>    |

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('OBJECTS') ARE RESTRICTED SPECIFICALLY, ONLY FOR THE PUBLIC BENEFIT TO HELP AND EDUCATE CHILDREN, YOUNG PEOPLE, AND ADULTS THROUGH ACTIVITIES TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES SUCH THAT THEY MAY GROW TO MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

**Activities:** Tornadoes Sports Education & Leisure (TSEL / Tornadoes) was formed in 2021, in order to transition the Unincorporated Charitable Association Tring Tornadoes Junior Sports Club into a legal structure appropriate for the size and scale of club and charity it has become. Tornadoes provides team sports for young people across Herts, Beds and Bucks, including Football, Futsal & Netball.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

- Buckinghamshire
- Hertfordshire
- Luton

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £303,421 | £329,530    | -      | -         |
| 2024-06-30 | £312,049 | £294,839    | -      | -         |
| 2023-06-30 | £264,947 | £178,240    | -      | -         |
| 2022-06-30 | £0       | £0          | -      | -         |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| STEPHEN BAILEY      | Chair | 2020-02-20 |
| Andreas Arakapiotis |       | 2026-03-09 |
| Samantha Ludewig    |       | 2026-03-09 |

**TORNADOES SPORTS EDUCATION AND LEISURE**

England & Wales - Charity number 1191595

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# Accounts

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Company Registration Number - 12475256

The Charity Registration Number is :- 1191595

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## **TORNADOES SPORTS EDUCATION & LEISURE**

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Report and Accounts

30 June 2025



# **TORNADOES SPORTS EDUCATION & LEISURE**

## **Report and accounts for the year ended 30 June 2025**

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**TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

**Trustees' Annual Report for the year ended 30 June 2025**

The Trustees present their Report and Accounts for the year ended 30 June 2025, which also comprises the Directors' Report required by the Companies Act 2006.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is:- TORNADOES SPORTS EDUCATION & LEISURE.



The charity is also known by its various operating / trading names as follows:

| Operating / Trading Identity & Name                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                          |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| The logo for Tring Tornadoes Junior Sports Club. It features a blue soccer ball icon on the left, followed by the words "TRING TORNADOES" in large, bold, blue capital letters. Below this, the words "Junior Sports Club" are written in a smaller, blue, sans-serif font.            |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                          |  |
| Tring Tornadoes Junior Sports Club                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                          |  |
| The logo for Tring Tornadoes Junior Football Club. It is a circular blue logo with a soccer ball icon in the center. The words "TRING TORNADOES" are written in white capital letters around the top half of the circle, and "Junior Football Club" is written in white at the bottom. | The logo for Tring Tornadoes Junior Netball Club. It is a circular pink logo with a netball icon in the center. The words "TRING TORNADOES" are written in white capital letters around the top half of the circle, and "Junior Netball Club" is written in white at the bottom. | The logo for Tring Tornadoes Girls Junior Football. It is a circular blue logo with a soccer ball icon in the center. The words "TRING TORNADOES" are written in white capital letters around the top half of the circle, and "Girls Junior Football" is written in white at the bottom. |  |
| Tring Tornadoes Junior Football                                                                                                                                                                                                                                                        | Tring Tornadoes Junior Netball Club                                                                                                                                                                                                                                              | Tring Tornadoes Girls Football                                                                                                                                                                                                                                                           |  |

## TORNADOES SPORTS EDUCATION & LEISURE

Company Registration Number - 12475256

### Trustees' Annual Report for the year ended 30 June 2025

|                                                                                     |                                                 |
|-------------------------------------------------------------------------------------|-------------------------------------------------|
|    | Dacorum Football League                         |
|    | Berkhamsted Netball League                      |
|    | PHOENIX Berkhamsted Netball Club                |
|    | Tornadoes <del>Miswell</del> Clubhouse & Cafe   |
|   | Tornadoes Vets Football                         |
|  | Tring Corinthians Association Football Club     |
|  | Tring Tornadoes <del>Mens</del> Senior Football |
|  | Tornadoes Darts                                 |

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

#### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1191595.

The charity does not operate in any overseas jurisdictions.

#### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

#### **The principal operating address, telephone number, email and web addresses of the charity are:-**

c/o The Home Office  
Pennyroyal Court, Station Road  
Tring, HP23 5QY  
Telephone

Email Address [enquiries@tornadoes.org.uk](mailto:enquiries@tornadoes.org.uk) Web address [www.tornadoes.org.uk](http://www.tornadoes.org.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

#### **The Trustees in office on the date the report was approved were:-**

**Stephen Bailey**  
**Samantha Ludewig**  
**Andreas Arakapiotis**

#### **The following persons served as Trustees during the year ended 30 June 2025 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

| <b><i>Name</i></b>               | <b><i>Appointed</i></b>  | <b><i>Resigned</i></b>   |
|----------------------------------|--------------------------|--------------------------|
| <b><i>Stephen Bailey</i></b>     | <b><i>20/02/2020</i></b> |                          |
| <b><i>Stuart Parker</i></b>      | <b><i>20/02/2020</i></b> | <b><i>09/03/2026</i></b> |
| <b><i>Martin Pontoppidan</i></b> | <b><i>20/02/2020</i></b> | <b><i>30/06/2025</i></b> |

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

Tornadoes Sports Education & Leisure (TSEL / Tornadoes) was formed in 2021, in order to transition the Unincorporated Charitable Association Tring Tornadoes Junior Sports Club (TTJSC) into a legal structure appropriate for the size and scale of club and charity it has become.

The charity's Objects / Purpose is restricted specifically, only for the public benefit to help and educate children, young people and adults through activities to develop their physical, mental and spiritual capacities such that they may grow to maturity as individuals and members of society and that their conditions of life may be improved.

Tornadoes provides team sports for young people and adults across Herts, Beds & Bucks, including Football, Futsal & Netball.

Our Football section is affiliated to Hertfordshire Football Association and holds FA Development Standard / Two-Star accreditation.

Our Netball Section is affiliated to England Netball and in Tring holds the Bronze Level England Netball CAPS accreditation.

The clubs within the charity have the following objectives:

- As coaches, our fundamental objective / responsibility is to develop a life-long love of sport and encourage participation at any level, for as long as possible.
- We continue to emphasise player development ahead of a win-at-all-costs mentality, with continued encouragement for fair play, good sportsmanship as well as effort. This is encouraged at each level, from team mates to spectators for all teams including visitors.
- The club is also committed to providing education for its members, through the approved courses operated by each of the National Governing Bodies we are involved with.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

Our aims & objectives are underpinned by a core set of values, that guide all of our activities and coaching judgements & playing standards:

- Tolerance - we're all unique and different in our own ways, whether it be in our views, opinions or abilities. We embrace the differences and take the time to understand them, using the perspectives we gain, when considering our own actions.
- Respect - we respect each other at all times. Our respect is extended to coaches, the opposition, supporters, referees and umpires. We treat others how we would like to be treated.
- Inclusiveness - we are passionate about being open and providing all children within Tring and its surrounding villages an opportunity to play sport in a fun and safe environment. All abilities are welcome. We are united in the spirit and direction of the club and its role in the local community.
- Nobility - we display fine personal qualities including integrity and resilience. Our intention is to leave a positive impression whilst being associated with the club and beyond, wherever we go. Sportsmanship and fairness are more important than winning.
- Growth - we grow and develop our players and members from both a sporting and personal perspective, enabling them to become the best that they choose to be at sport and in their contribution to the wider society.

#### ***The main activities undertaken in relation to those purposes during the year.***

For Season 2024/25 Tornadoes activities were as follows:

- Junior Football, for boys and girls in the age ranges U06 to U18, with circa 625 playing members across 36 teams, playing in:
  - The Bedfordshire FA Girls League,
  - The Hertfordshire Girls Football Partnership League
  - The South Bucks Mini Soccer Conference,
  - The West Herts Youth League and
  - The Wycombe & South Bucks Minor Football League.
- Mens Senior Football through Tring Corinthians FC, formally adding "Performance" based football to our portfolio and formalising the player pathways for our youth football and their Senior teams, playing in:
  - Spartan South Midlands League – Division 2 (1st Team)
  - Herts Senior County League – Division 5 (U23's)
- Vets (35+ years) Mens Senior Football in its 2nd season continued with a squad of circa 35 playing in:
  - The Dacorum Vets Football League.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

- Junior Netball, in Tring, with 150 Girls playing in the age ranges Year 3 (U08) to Year 09 (U14), across 15 teams in:
  - The Berkhamsted Netball League,
  - The Welwyn League and
  - The Aylesbury League.
- Adult Netball in Tring through GiANTS (Girls into Adult Netball in Tring), with 60 players across Year 10 (U15), Year 11 (U16) and Year 12 (U17) in the second season of operation., playing in:
  - The Berkhamsted Netball League,
  - The Welwyn League and
  - The Aylesbury League.
  - The St Albans League
- Junior Netball in Berkhamsted (PHOENIX), with circa 150 players in the age ranges Year 5 (U10) to Year 11 (U16), playing in the Berkhamsted Netball League.
- Operation of Berkhamsted Netball League, based at Ashlyns School, providing Development Level Netball competition in Years 5 (U10) to Year 12 (U17), with 41 teams participating from 9 clubs.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition to our existing sports sections & operations, during season 2024/25 the main activities that we undertook to further the charity's purpose were:

- Completion of our "Field of Dreams" project, designed to create new training / playing space on Icknield Way
- Launch of Mens Senior "Sunday" Football Section within Tring Tornadoes, with circa 25 players in the squad playing in:
  - The Berkhamsted Sunday League
- Takeover and operation of the John Feenstra Veterans Football League (renamed the Dacorum Vets Football League), with 7 teams playing.
- Launch of the Tornadoes Darts Team, playing at the Tornadoes Clubhouse at Miswell Lane and in the:
  - Tring & District Darts League
- Continuing with our ongoing efforts to address the significant lack of available. affordable playing space, including general engagement with Tring Town, Dacorum Borough and Herts County Councils, their Officers and Councillors, especially in relation to the Dacorum Local Plan to 2041.
- Continuing our engagement with Dacorum Borough Council and submission of our planning application (25/00695/FUL) for a new Clubhouse, Changing Room Block and Artificial Football Pitch on our site at Cow Lane.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

#### **The main achievements and performance of the charity during the year.**

In the season 2024/25 Season, we maintained multiple sports sections with junior ages ranging from 3-18 years old across all current sports (Football, Girls Football, Futsal & Netball) for all the young people of Tring & the surrounding villages. In addition, we added new Adult Mens Football as well as taking on the running of the Vets League. This meant that we:

- were able to provide junior sport for circa 950 boys and girls.
- further increased participation in girls football, adding new coaches to the section and then helping them secure the necessary FA coaching qualifications to enable us to add additional match day teams to the section.
- encouraged many players and volunteers to attend suitable training to coach Football and Netball with many obtaining recognised qualifications. These courses include child protection/safeguarding, emergency aid, referee, linesman, umpire as well as FA and England Netball Level 1 and 2 qualifications.
- Sustained Netball participation in Tring, at current full capacity, whilst continuing to seek new playing locations in order to try and meet demand. The Netball section continues to grow, with waiting lists for all age groups. We have numerous Level 1 & 2 Coaches, plus qualified umpires in the club.
- expanded The Berkhamsted Netball League to 41 teams from 9 Netball Clubs.
- Expanded PHOENIX Netball Club in Berkhamsted, with circa 150 players in years 5 (U10) to year 10 (U15), playing in the Berkhamsted Netball League.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Tornadoes ability to sustain the overall charitable operation and each of the sports sections at the levels of player participation & team numbers is the key performance measure that makes all the difference for our membership.

The health (both physical & mental) and wellbeing benefits of being active outdoors are well known and that combined with the friendships and social & community engagement arising from playing sports are what makes all the difference for our members.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Across all our Sports Sections, we continually advocate the highest standards of good conduct & behaviour, not just during participation in sport, but in all aspects of our playing members daily lives. We believe the wider local community in and around Tring & Berkhamsted see the benefits of what we do in the way that our playing members behave and conduct themselves away from their involvement with our sports activities.

## TORNADOES SPORTS EDUCATION & LEISURE

Company Registration Number - 12475256

### Trustees' Annual Report for the year ended 30 June 2025

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

The Board may appoint any person who is able and willing to act as a new or additional Trustee and each Trustee shall, upon appointment as a Trustee, consent to become a Member of the Charity and sign and have their name entered in the Register of Members.

##### *The charity's organisational structure.*

Within the predecessor charity TTJSC, the Governance structure was a management committee. In TSEL that has evolved to be The Charity Board of Trustees / Directors.

Beneath the Board, we have created a Leadership structure comprising all the key functional roles (Safeguarding, Finance, Secretarial, People, Membership, Communications, Commercial, Facilities & Venues, Social & Events and Systems & Technology) required to sustain and evolve our charitable sports operations.

In addition to the Governance & Leadership structure we have retained the Management Committee for TTJSC (albeit with many of those roles being filled by the TSEL Functional Leadership) and for each new sports section we add, we create an Operational Management Team with responsibility for in year sports operations.

We have an ongoing review of structure in the context of the potential addition of new sports sections in the future.

Bankers

Natwest Bank PLC, 250 Bishopsgate, London, EC2M 4AA

#### Financial review

##### *The charity's financial position at the end of the year ended 30 June 2025*

The financial position of the charity at 30 June 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|                                                                              | 2025    | 2024    |
|------------------------------------------------------------------------------|---------|---------|
|                                                                              | £       | £       |
| <b>Net income</b>                                                            | (8,995) | 17,210  |
| Unrestricted Revenue Funds available for the general purposes of the charity | 56,744  | 65,737  |
| Restricted Revenue Funds                                                     | 38,181  | 38,181  |
| <b>Total Funds</b>                                                           | 94,925  | 103,918 |

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

#### ***Financial review of the position at the reporting date, 30 June 2025 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The aim of the Trustees is to ensure that the charities sports sections / club(s) core costs are supported by their membership fee income and sponsorship revenues. Membership Fees are set to reflect current know costs, forecasted cost increases, contribution to central overheads and the ongoing provision of Reserves.

#### ***Policies on reserves.***

Reserves are retained by the Charity primarily to fund future known expenditures and major development initiatives, as well as a contingency for unplanned or exceptional costs.

Surplus cash is invested in bank deposits to generate income to support the objectives of the charity. The charity's financial statements are presented with this Trustees report. The results are in line with the Board of Trustees / Directors expectations.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### **Details of The Independent Examiner**

Christos Liondaris

Member of Association of Certified Public Accountants

1st Floor Woodgate Studios

2-8 Games Road

Cockfosters

EN4 9HN

### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2025**

This report was approved by the board of trustees on 25 March 2026.

STEPHEN BAILEY  
Director and Trustee

## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2025**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 30 June 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Association of Certified Public Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

## **TORNADOES SPORTS EDUCATION & LEISURE**

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 June 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Certified Public Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Signed:-

**Christos Liondaris - Independent Examiner**

**Association of Certified Public Accountants**

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**This report was signed on 25 March 2026**

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2025

*Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2025, as required by the Companies Act 2006)*

|                                      | SORP<br>Ref  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                      |              | 2025<br>£                             | 2025<br>£                           | 2025<br>£                   | 2024<br>£                 |
| <b>Income &amp; Endowments from:</b> |              |                                       |                                     |                             |                           |
| Donations & Legacies                 | A1           | 32,793                                | -                                   | <b>32,793</b>               | 94,945                    |
| Charitable activities                | A2           | 173,795                               | -                                   | <b>173,795</b>              | 145,612                   |
| Other trading activities             | A3           | 96,833                                | -                                   | <b>96,833</b>               | 71,492                    |
| <b>Total income</b>                  | <b>A</b>     | <b>303,421</b>                        | <b>-</b>                            | <b>303,421</b>              | <b>312,049</b>            |
| <b>Expenditure on:</b>               |              |                                       |                                     |                             |                           |
| Raising funds                        | B1           | 3,516                                 | -                                   | <b>3,516</b>                | 9,450                     |
| Charitable activities                | B2           | 309,815                               | -                                   | <b>309,815</b>              | 274,747                   |
| Other                                | B3           | 16,199                                | -                                   | <b>16,199</b>               | 10,642                    |
| <b>Total expenditure</b>             | <b>B</b>     | <b>329,530</b>                        | <b>-</b>                            | <b>329,530</b>              | <b>294,839</b>            |
| <b>Net income for the year</b>       |              | <b>(26,109)</b>                       | <b>-</b>                            | <b>(26,109)</b>             | <b>17,210</b>             |
| <b>Transfers between funds</b>       | <b>C</b>     | <b>17,114</b>                         | <b>-</b>                            | <b>17,114</b>               | <b>-</b>                  |
| <b>Net income after transfers</b>    | <b>A-B-C</b> | <b>(8,995)</b>                        | <b>-</b>                            | <b>(8,995)</b>              | <b>17,210</b>             |
| <b>Net movement in funds</b>         |              | <b>(8,995)</b>                        | <b>-</b>                            | <b>(8,995)</b>              | <b>17,210</b>             |
| <b>Reconciliation of funds:-</b>     | <b>E</b>     |                                       |                                     |                             |                           |
| <b>Total funds brought forward</b>   |              | <b>65,737</b>                         | <b>38,181</b>                       | <b>103,918</b>              | <b>86,708</b>             |
| <b>Total funds carried forward</b>   |              | <b>56,742</b>                         | <b>38,181</b>                       | <b>94,923</b>               | <b>103,918</b>            |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2025

### TORNADOES SPORTS EDUCATION & LEISURE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

|                                      | SORP<br>Ref | Prior Year<br>Unrestricted<br>Funds<br>2024<br>£ | Prior Year<br>Restricted<br>Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--------------------------------------|-------------|--------------------------------------------------|------------------------------------------------|----------------------------------------|
| <b>Income &amp; Endowments from:</b> |             |                                                  |                                                |                                        |
| Donations & Legacies                 | A1          | 63,502                                           | 31,443                                         | 94,945                                 |
| Charitable activities                | A2          | 145,612                                          | -                                              | 145,612                                |
| Other trading activities             | A3          | 71,492                                           | -                                              | 71,492                                 |
| <b>Total income</b>                  | <b>A</b>    | <b>280,606</b>                                   | <b>31,443</b>                                  | <b>312,049</b>                         |
| <b>Expenditure on:</b>               |             |                                                  |                                                |                                        |
| Raising funds                        | B1          | 9,450                                            | -                                              | 9,450                                  |
| Charitable activities                | B2          | 233,012                                          | 41,735                                         | 274,747                                |
| Other                                | B3          | 10,642                                           | -                                              | 10,642                                 |
| <b>Total expenditure</b>             | <b>B</b>    | <b>253,104</b>                                   | <b>41,735</b>                                  | <b>294,839</b>                         |
| Net gains on investments             | B4          | -                                                | -                                              | -                                      |
| <b>Net income for the year</b>       |             | <b>27,502</b>                                    | <b>(10,292)</b>                                | <b>17,210</b>                          |
| <b>Transfers between funds</b>       | <b>C</b>    | <b>-</b>                                         | <b>-</b>                                       | <b>-</b>                               |
| <b>Net income after transfers</b>    |             | <b>27,502</b>                                    | <b>(10,292)</b>                                | <b>17,210</b>                          |
| <b>Net movement in funds</b>         |             | <b>27,502</b>                                    | <b>(10,292)</b>                                | <b>17,210</b>                          |
| <b>Reconciliation of funds:-</b>     | <b>E</b>    |                                                  |                                                |                                        |
| <b>Total funds brought forward</b>   |             | <b>86,708</b>                                    | <b>-</b>                                       | <b>86,708</b>                          |
| <b>Total funds carried forward</b>   |             | <b>114,210</b>                                   | <b>(10,292)</b>                                | <b>103,918</b>                         |

#### All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

#### The notes attached on pages 19 to 20 form an integral part of these accounts.

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2025

### Movements in revenue and capital funds for the year ended 30 June 2025

#### Revenue accumulated funds

|                                              | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last year<br>Total Funds<br>2024<br>£ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | 65,737                             | 38,181                           | 103,918                     | 86,708                                |
| Recognised gains and losses before transfers | (26,109)                           | -                                | (26,109)                    | 17,210                                |
|                                              | <b>39,628</b>                      | <b>38,181</b>                    | <b>77,809</b>               | <b>103,918</b>                        |
| (From)/To unrestricted revenue funds         | 17,114                             | -                                | 17,114                      | -                                     |
| <b>Closing revenue funds</b>                 | <b>56,742</b>                      | <b>38,181</b>                    | <b>94,923</b>               | <b>103,918</b>                        |

#### Summary of funds

|                           | Unrestricted<br>and<br>Designated funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last Year<br>Total Funds<br>2024<br>£ |
|---------------------------|------------------------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 56,742                                               | 38,181                           | 94,923                      | 103,918                               |

The notes attached on pages 19 to 20 form an integral part of these accounts.

### TORNADOES SPORTS EDUCATION & LEISURE

Income and Expenditure Account for the year ended 30 June 2025 as required by the Companies Act 2006

|                                                             | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------------|----------------|----------------|
| <b>Income</b>                                               |                |                |
| Income from operations                                      | 271,666        | 286,637        |
| Refunds from HMRC on gift aided donations                   | 31,755         | 25,412         |
| Investment income                                           |                |                |
| <b>Gross income in the year before exceptional items</b>    | <b>303,421</b> | <b>312,049</b> |
| <b>Gross income in the year including exceptional items</b> | <b>303,421</b> | <b>312,049</b> |

## **TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2025**

### ***Expenditure***

|                                                                 |                 |                |
|-----------------------------------------------------------------|-----------------|----------------|
| Charitable expenditure, excluding depreciation and amortisation | 304,206         | 258,990        |
| Depreciation and amortisation                                   | 5,609           | 8,813          |
| Fundraising costs                                               | 3,516           | 9,450          |
| Governance costs                                                | -               | 6,944          |
| Other expenditure                                               | 16,199          | 21,284         |
| <b>Total expenditure in the year</b>                            | <b>329,530</b>  | <b>305,481</b> |
| <b>Net income before tax in the financial year</b>              | <b>(26,109)</b> | <b>6,568</b>   |
| Tax on surplus on ordinary activities                           | -               | -              |
| <b>Net income after tax in the financial year</b>               | <b>(26,109)</b> | <b>6,568</b>   |
| <b>Retained surplus for the financial year</b>                  | <b>(26,109)</b> | <b>6,568</b>   |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## TORNADOES SPORTS EDUCATION & LEISURE - Balance Sheet as at 30 June

|                                                       | Note | SORP<br>Ref | 2025<br>£     | 2024<br>£      |
|-------------------------------------------------------|------|-------------|---------------|----------------|
| <b>Fixed assets</b>                                   |      | A           |               |                |
| Tangible assets                                       | 11   | A2          | 75,426        | 81,035         |
| <b>Current assets</b>                                 |      | B           |               |                |
| Stocks                                                |      | B1          | 11,774        | 17,663         |
| Debtors                                               | 13   | B2          | 3,140         | -              |
| Cash at bank and in hand                              |      | B4          | 54,808        | 43,330         |
| <b>Total current assets</b>                           |      |             | 69,722        | 60,993         |
| <b>Creditors: amounts falling due within one year</b> | 14   | C1          | (50,225)      | (38,110)       |
| <b>Net current assets</b>                             |      |             | 19,496        | 22,882         |
| <b>The total net assets of the charity</b>            |      |             | <b>94,922</b> | <b>103,917</b> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

|                            |    |    |               |                |
|----------------------------|----|----|---------------|----------------|
| <b>Restricted funds</b>    |    |    |               |                |
| Restricted Revenue Funds   | 18 | D2 | 38,181        | 38,181         |
|                            |    |    | 38,181        | 38,181         |
| <b>Unrestricted Funds</b>  |    |    |               |                |
| Unrestricted Revenue Funds | 18 | D3 | 56,741        | 65,736         |
|                            |    |    | 56,741        | 65,736         |
| <b>Designated Funds</b>    |    |    |               |                |
| <b>Total charity funds</b> |    |    | <b>94,922</b> | <b>103,917</b> |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

## **TORNADOES SPORTS EDUCATION & LEISURE - Balance Sheet as at 30 June**

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

**STEPHEN BAILEY**

Trustee

Approved by the board of trustees on 25 March 2026

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

# TORNADOES SPORTS EDUCATION & LEISURE

## Notes to the Accounts for the year ended 30 June 2025

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Notes to the Accounts for the year ended 30 June 2025**

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

#### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

|                     |                    |
|---------------------|--------------------|
| Land and buildings  | 0 % straight line  |
| Plant and machinery | 10 % straight line |

A regular annual review of the likelihood of asset impairment is undertaken.

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

# TORNADOES SPORTS EDUCATION & LEISURE

## Notes to the Accounts for the year ended 30 June 2025

### Creditors and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

All financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

## 5 Net surplus before tax in the financial year

|                                                                             | 2025  | 2024  |
|-----------------------------------------------------------------------------|-------|-------|
|                                                                             | £     | £     |
| The net surplus before tax in the financial year is stated after charging:- |       |       |
| Depreciation of owned fixed assets                                          | 5,609 | 8,813 |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2025

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had circa. 200 Volunteers who donated over 15,000 hours of their time organising weekly coaching sessions and (for the majority of our Age Groups) matches each weekend too within our Football and Netball Sections.

In addition, across our various Leadership & Management Committees, an estimated average of 1,500 additional hours is contributed by Functional and Sports Section management, planning, organising & evaluating the various sports operations and the associated Coach & Player Development programmes.

Over and above the Volunteer contributions to Sports Operations an estimated average of a further 1,500 hours is contributed across: Membership Administration; Communications, Identity & Digital Presence; Systems & Technology; Financial Administration; Secretarial; end-of-season events & tournament attendances; various fundraising / grant funding initiatives & applications and most importantly Safeguarding & Child Welfare.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 7 Defined contribution pension schemes

The charity did not operate a defined contribution pension scheme during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 8 Defined benefit pension scheme

The charity did not operate a defined benefit pension scheme during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 10 Deferred income - Unrestricted and Designated funds

| <i>Current Year</i>                       | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year | Deferred<br>at year end |
|-------------------------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
|                                           | £                    | £                               | £                                    | £                       |
| Sundry items under £1000                  | 890                  | -                               | (890)                                | -                       |
| <b>Total</b>                              | <b>890</b>           | <b>-</b>                        | <b>(890)</b>                         | <b>-</b>                |
|                                           |                      |                                 | <b>2025</b>                          | <b>2024</b>             |
|                                           |                      |                                 | £                                    | £                       |
| These deferrals are included in creditors |                      |                                 | -                                    | 890                     |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2025

#### Prior Year

|                          | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year | Deferred<br>at year end |
|--------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
|                          | £                    | £                               | £                                    | £                       |
| Sundry items under £1000 | -                    | -                               | -                                    | 890                     |
| <b>Total</b>             | <b>-</b>             | <b>-</b>                        | <b>-</b>                             | <b>890</b>              |

|                                           | 2024 | 2022 |
|-------------------------------------------|------|------|
|                                           | £    | £    |
| These deferrals are included in creditors | 890  | -    |

### 11 Tangible fixed assets

#### Current Year

|                        | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total         |
|------------------------|-----------------------|----------------------|-------------------|---------------|
|                        | £                     | £                    | £                 | £             |
| <b>Cost</b>            |                       |                      |                   |               |
| At 1 July 2024         | 33,758                | 56,090               | -                 | 89,848        |
| <b>At 30 June 2025</b> | <b>33,758</b>         | <b>56,090</b>        | <b>-</b>          | <b>89,848</b> |
| <b>Depreciation</b>    |                       |                      |                   |               |
| At 1 July 2024         | -                     | 8,813                | -                 | 8,813         |
| Charge for the year    | -                     | 5,609                | -                 | 5,609         |
| <b>At 30 June 2025</b> | <b>-</b>              | <b>14,422</b>        | <b>-</b>          | <b>14,422</b> |
| <b>Net book value</b>  |                       |                      |                   |               |
| <b>At 30 June 2025</b> | <b>33,758</b>         | <b>41,668</b>        | <b>-</b>          | <b>75,426</b> |
| <b>At 30 June 2024</b> | <b>33,758</b>         | <b>47,277</b>        | <b>-</b>          | <b>81,035</b> |

#### Prior Year

|                       | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total         |
|-----------------------|-----------------------|----------------------|-------------------|---------------|
|                       | £                     | £                    | £                 | £             |
| <b>Cost</b>           |                       |                      |                   |               |
| Additions             | 33,758                | 56,090               | -                 | 89,848        |
| <b>30 June 2024</b>   | <b>33,758</b>         | <b>56,090</b>        | <b>-</b>          | <b>89,848</b> |
| <b>Depreciation</b>   |                       |                      |                   |               |
| <b>Net book value</b> |                       |                      |                   |               |
| <b>30 June 2024</b>   | <b>33,758</b>         | <b>56,090</b>        | <b>-</b>          | <b>89,848</b> |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2025

| <b>12 Stocks &amp; Work in Progress</b> | <b>2025</b>   | <b>2024</b>   |
|-----------------------------------------|---------------|---------------|
|                                         | <b>£</b>      | <b>£</b>      |
| Stocks before write downs               | 11,774        | 17,663        |
|                                         | <b>11,774</b> | <b>17,663</b> |

#### *Analysis of the carrying value of stocks and work in progress by activities*

| <b>Activity</b>     | <b>Work in Progress</b> |             | <b>Stocks</b> |               |
|---------------------|-------------------------|-------------|---------------|---------------|
|                     | <b>2025</b>             | <b>2024</b> | <b>2025</b>   | <b>2024</b>   |
|                     | <b>£</b>                | <b>£</b>    | <b>£</b>      | <b>£</b>      |
| Kit and merchandise | -                       | -           | -             | 17,663        |
|                     | <b>-</b>                | <b>-</b>    | <b>-</b>      | <b>17,663</b> |

| <b>13 Debtors</b> | <b>2025</b> | <b>2024</b> |
|-------------------|-------------|-------------|
|                   | <b>£</b>    | <b>£</b>    |
| Trade debtors     | 3,140       | -           |

| <b>14 Creditors: amounts falling due within one year</b> | <b>2025</b>   | <b>2024</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | <b>£</b>      | <b>£</b>      |
| Trade creditors                                          | 45,750        | 12,552        |
| Accruals                                                 | 4,472         | 24,668        |
| Deferred Income - Unrestricted & designated funds        | -             | 890           |
|                                                          | <b>50,222</b> | <b>38,110</b> |

| <b>15 Income and Expenditure account summary</b> | <b>2025</b>   | <b>2024</b>   |
|--------------------------------------------------|---------------|---------------|
|                                                  | <b>£</b>      | <b>£</b>      |
| <b>At 1 July 2024</b>                            | 93,276        | 86,708        |
| Transfers in for the year                        | 17,114        | -             |
| At 1 July 2024                                   | 110,390       | 86,708        |
| Surplus after tax for the year                   | (26,109)      | 6,568         |
| <b>At 30 June 2025</b>                           | <b>84,281</b> | <b>93,276</b> |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2025

#### 16 Related party transactions

During the financial year, in light of the substantial time, effort and professional competence required to plan, coordinate and operate key Leadership functions and newly acquired / developed sports operations, the Trustees/Directors approved two payments to Stephen Bailey in relation to the following activities:

1.0 Functional Activities: Brand, Communications & Digital Presence; Systems & Technology; Miswell Lane Clubhouse Premises & Operations; Commercial; Membership Administration and Football Section Secretarial Activities (£12,000)

2.0 Major Initiatives Coordination: Post-Acquisition Integration of Tring Corinthians AFC into TSEL; Icknield Way field conversion completion; Miswell Lane initiation of Lease Extension & Renegotiation; Establishment of Mens Senior Football; Establishment of Tornadoes Darts Section; Establishment of The Dacorum Football League – Vets Section (John Feenstra League); Cow Lane 2nd Planning Application and Initiate and manage the migration of the club membership system: from the current Love Admin version 1 to the Love Admin version 2. (£8,000).

Also during the financial year, The Tornadoes Webshop Operations were out-tasked to Alexander Lewis Bailey, a connected person of Trustee Stephen Bailey and payments totalling £2,335.47 were made.

#### 17 Particulars of how particular funds are represented by assets and liabilities

| <b>At 30 June 2025</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| Tangible Fixed Assets  | 75,426                              | -                                 | -                                 | <b>75,426</b>                |
| Current Assets         | 31,541                              |                                   | 38,181                            | <b>69,722</b>                |
| Current Liabilities    | (50,225)                            | -                                 | -                                 | <b>(50,225)</b>              |
|                        | <b>56,742</b>                       | <b>-</b>                          | <b>38,181</b>                     | <b>94,923</b>                |
| <b>At 1 July 2024</b>  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
| Tangible Fixed Assets  | 81,035                              | -                                 | -                                 | <b>81,035</b>                |
| Current Assets         | 22,812                              | -                                 | 38,181                            | <b>60,993</b>                |
| Current Liabilities    | (38,110)                            | -                                 | -                                 | <b>(38,110)</b>              |
|                        | <b>65,737</b>                       | <b>-</b>                          | <b>38,181</b>                     | <b>103,918</b>               |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2025

#### 18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

|                                                | Funds brought<br>forward from<br>2024 | Movement in<br>funds in 2025 | Transfers<br>between<br>funds in 2025 | Funds carried<br>forward to<br>2026 |
|------------------------------------------------|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
|                                                | £                                     | See Note 19<br>£             | See Note 20<br>£                      | £                                   |
| <b>Unrestricted and designated funds:-</b>     |                                       |                              |                                       |                                     |
| Unrestricted Revenue Funds                     | 65,737                                | (26,109)                     | 17,114                                | 56,742                              |
| <b>Total unrestricted and designated funds</b> | <b>65,737</b>                         | <b>(26,109)</b>              | <b>17,114</b>                         | <b>56,742</b>                       |
| <b>Restricted funds:-</b>                      |                                       |                              |                                       |                                     |
| Restricted fund                                | 38,181                                | -                            | -                                     | 38,181                              |
| <b>Total restricted funds</b>                  | <b>38,181</b>                         | <b>-</b>                     | <b>-</b>                              | <b>38,181</b>                       |
| <b>Total charity funds</b>                     | <b>103,918</b>                        | <b>(26,109)</b>              | <b>17,114</b>                         | <b>94,923</b>                       |

#### 19 Analysis of movements in funds over the year as shown in Note 18

|                                            | Income         | Expenditure      | Other<br>Gains &<br>Losses | Movement<br>in funds |
|--------------------------------------------|----------------|------------------|----------------------------|----------------------|
|                                            | 2025<br>£      | 2025<br>£        | 2025<br>£                  | 2025<br>£            |
| <b>Unrestricted and designated funds:-</b> |                |                  |                            |                      |
| Unrestricted Revenue Funds                 | 303,421        | (329,530)        | -                          | (26,109)             |
|                                            | <b>303,421</b> | <b>(329,530)</b> | <b>-</b>                   | <b>(26,109)</b>      |

#### 20 Details of transfers between funds in

*The transfers shown in note 18 above are:-*

|                                                                                                                                      | 2025<br>£     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------|
| To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'. | 17,114        |
| <b>Net transfers</b>                                                                                                                 | <b>17,114</b> |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2025

#### 21 The purposes for which the funds as

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

##### *Restricted funds:-*

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### 22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

*This analysis is classssified by conventional nominal descriptions and not by activity.*

### 23 Donations, Grants and Legacies

|                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                   | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                                   | £                                     | £                                   | £                           | £                         |
| <b>Donations and gifts from individuals</b>       |                                       |                                     |                             |                           |
| Small donations individually less than £1000      | 1,038                                 | -                                   | <b>1,038</b>                | -                         |
| Refunds from HMRC on gift aided donations         | 31,755                                | -                                   | <b>31,755</b>               | 25,412                    |
| <b>Total donations and gifts from individuals</b> | <b>32,793</b>                         | <b>-</b>                            | <b>32,793</b>               | <b>25,412</b>             |

|                                                         | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                         | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                                         | £                                     | £                                   | £                           | £                         |
| <b>Revenue grants from government and public bodies</b> |                                       |                                     |                             |                           |
| The Football Foundation                                 | -                                     | -                                   | -                           | 38,778                    |
| Dacorum Borough Council                                 | -                                     | -                                   | -                           | 7,500                     |
| The Hertfordshire Football Association Ltd              | -                                     | -                                   | -                           | 500                       |
| <b>Total public sector revenue grants</b>               | <b>-</b>                              | <b>-</b>                            | <b>-</b>                    | <b>46,778</b>             |

All the grants in the prior year were unrestricted.

#### Revenue grants from government and public bodies - Prior Year analysis

|                   | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |
|-------------------|-------------------------------------|-----------------------------------|---------------------------|
|                   | 2024                                | 2024                              | 2024                      |
|                   | £                                   | £                                 | £                         |
| <b>Prior Year</b> | <b>15,335</b>                       | <b>31,443</b>                     | <b>46,778</b>             |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

|                                                            | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Revenue grants and donations from non public bodies</b> |                                                    |                                                  |                                          |                                        |
| Tring Corinthians Football Club                            | -                                                  | -                                                | -                                        | 22,755                                 |
| <b>Total private sector revenue grants</b>                 | <b>-</b>                                           | <b>-</b>                                         | <b>-</b>                                 | <b>22,755</b>                          |

**Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis**

|                                                | Prior Year<br>Unrestricted<br>Funds<br>2024<br>£ | Prior Year<br>Restricted<br>Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |               |
|------------------------------------------------|--------------------------------------------------|------------------------------------------------|----------------------------------------|---------------|
| <b>Total Donations, Grants and Legacies</b>    |                                                  |                                                |                                        |               |
| <b>Total Donations, Grants and Legacies A1</b> | <b>32,793</b>                                    | <b>-</b>                                       | <b>32,793</b>                          | <b>94,945</b> |

All the donations and gifts in the prior year were unrestricted.

**Prior year**

|                                                | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|------------------------------------------------|------------------------------------|----------------------------------|----------------------------------------|
| <b>Total Donations, Grants and Legacies A1</b> | <b>63,502</b>                      | <b>31,443</b>                    | <b>94,945</b>                          |

### 24 Income from charitable activities - Trading Activities

**Current year**

|                                                    | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total funds<br>2024<br>£ |
|----------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Primary purpose and ancillary trading</b>       |                                                    |                                                  |                                          |                                        |
| Kit income                                         | 24,912                                             | -                                                | 24,912                                   | 24,412                                 |
| Membership fees                                    | 148,883                                            | -                                                | 148,883                                  | 121,200                                |
| <b>Total Primary purpose and ancillary trading</b> | <b>173,795</b>                                     | <b>-</b>                                         | <b>173,795</b>                           | <b>145,612</b>                         |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

### 25 Total Income from charitable activities

| <i>Current year</i>                           | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|-----------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Total income from charitable trading          | 173,795                                            | -                                                | <b>173,795</b>                           | 145,612                                |
| <b>Total from charitable activities    A2</b> | <b>173,795</b>                                     | <b>-</b>                                         | <b>173,795</b>                           | <b>145,612</b>                         |

### 26 Income from other, non charitable, trading activities

|                                                  | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Income from fundraising events                   | 3,312                                              | -                                                | <b>3,312</b>                             | 2,599                                  |
| Non-charitable trading activities                | 93,521                                             | -                                                | <b>93,521</b>                            | 68,893                                 |
| <b>Total from other activities            A3</b> | <b>96,833</b>                                      | <b>-</b>                                         | <b>96,833</b>                            | <b>71,492</b>                          |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

### 27 Expenditure on charitable activities - Direct spending

|                                                       |            | Current year   | Current year | Current year   | Prior Year     |
|-------------------------------------------------------|------------|----------------|--------------|----------------|----------------|
|                                                       |            | Unrestricted   | Restricted   | Total Funds    | Total Funds    |
|                                                       |            | Funds          | Funds        |                |                |
| <i>Current Year</i>                                   |            | 2025           | 2025         | 2025           | 2024           |
|                                                       |            | £              | £            | £              | £              |
| Training & Match Equip, Refs, Tournaments, League Reg |            | 66,759         | -            | 66,759         | 83,943         |
| Pitch Hire, Grounds Maintenance & Development         |            | 132,235        | -            | 132,235        | 74,617         |
| Kit costs                                             |            | 40,533         | -            | 40,533         | 30,451         |
| <b>Total direct spending</b>                          | <b>B2a</b> | <b>239,527</b> | <b>-</b>     | <b>239,527</b> | <b>189,011</b> |

### 28 Expenditure on charitable activities - Charitable trading

|                                       |            | Current year  | Current year | Current year  | Prior Year   |
|---------------------------------------|------------|---------------|--------------|---------------|--------------|
|                                       |            | Unrestricted  | Restricted   | Total Funds   | Total Funds  |
|                                       |            | Funds         | Funds        |               |              |
| <i>Current Year</i>                   |            | 2025          | 2025         | 2025          | 2024         |
|                                       |            | £             | £            | £             | £            |
| Reallocated from support costs        |            | 72,674        | -            | 72,674        | 9,772        |
| <b>Total charitable trading costs</b> | <b>B2b</b> | <b>72,674</b> | <b>-</b>     | <b>72,674</b> | <b>9,772</b> |

### 29 Expenditure on charitable activities- Grant funding of activities

|                                |            | Current year    | Current year  | Current year | Prior Year   |
|--------------------------------|------------|-----------------|---------------|--------------|--------------|
|                                |            | Unrestricted    | Restricted    | Total Funds  | Total Funds  |
|                                |            | Funds           | Funds         |              |              |
| <i>Current Year</i>            |            | 2025            | 2025          | 2025         | 2024         |
|                                |            | £               | £             | £            | £            |
| Grant expenditure              |            | -               | -             | -            | 8,597        |
| <b>Total grantmaking costs</b> | <b>B2c</b> | <b>-</b>        | <b>-</b>      | <b>-</b>     | <b>8,597</b> |
|                                |            | Prior Year      | Prior Year    | Prior Year   |              |
|                                |            | Unrestricted    | Restricted    | Total Funds  |              |
|                                |            | Funds           | Funds         |              |              |
| <i>Prior Year</i>              |            | 2024            | 2024          | 2024         |              |
|                                |            | £               | £             | £            |              |
| Grant expenditure              |            | (33,138)        | 41,735        | 8,597        |              |
| <b>Total grantmaking costs</b> | <b>B2c</b> | <b>(33,138)</b> | <b>41,735</b> | <b>8,597</b> |              |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

### 30 Support costs for charitable activities

| <i>Current Year</i>                                                                                            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                                                                                | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                                                                                                | £                                     | £                                   | £                           | £                         |
| <b>Premises Expenses</b>                                                                                       |                                       |                                     |                             |                           |
| Other Premises Costs                                                                                           | 36,236                                | -                                   | 36,236                      | 38,285                    |
| <b>Administrative overheads</b>                                                                                |                                       |                                     |                             |                           |
| Postage                                                                                                        | 8                                     | -                                   | 8                           | -                         |
| Advertising and marketing                                                                                      | 1,194                                 | -                                   | 1,194                       | 1,821                     |
| Sundry expenses                                                                                                | 32,489                                | -                                   | 32,489                      | 34,389                    |
| Information technology & website costs                                                                         | 3,295                                 | -                                   | 3,295                       | -                         |
| <b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b> |                                       |                                     |                             |                           |
| As detailed in Note 31                                                                                         | 2,400                                 | -                                   | 2,400                       | 2,400                     |
| <b>Financial costs</b>                                                                                         |                                       |                                     |                             |                           |
| Bank charges                                                                                                   | 5,225                                 | -                                   | 5,225                       | 3,134                     |
| Depreciation & Amortisation in total                                                                           | 5,609                                 | -                                   | 5,609                       | 8,813                     |
| <b>Support costs before reallocation</b>                                                                       | <b>86,456</b>                         | <b>-</b>                            | <b>86,456</b>               | <b>88,842</b>             |
| <b>Less support costs reallocated to specific activities</b>                                                   |                                       |                                     |                             |                           |
| To charitable trading costs                                                                                    | (72,674)                              | -                                   | (72,674)                    | (9,772)                   |
| To costs of raising funds                                                                                      | (1,821)                               | -                                   | (1,821)                     | (8,005)                   |
| To non charitable costs                                                                                        | (14,347)                              | -                                   | (14,347)                    | (10,642)                  |
| <b>Total support costs - Current Year</b>                                                                      | <b>(2,386)</b>                        | <b>-</b>                            | <b>(2,386)</b>              | <b>60,423</b>             |
|                                                                                                                |                                       |                                     |                             | -                         |
| The basis of allocation of costs between activities is described under accounting policies                     |                                       |                                     |                             | (8,005)                   |
|                                                                                                                |                                       |                                     |                             | (10,642)                  |

All the expenditure in the prior year was unrestricted.

#### **Administrative overheads**

**Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees**

The basis of allocation of costs between activities is described under accounting policies

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

### 31 Other Expenditure - Governance costs

| <i>Current Year</i>           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                               | 2025                                  | 2025                                | 2025                        | 2024                      |
|                               | £                                     | £                                   | £                           | £                         |
| Other governance costs        | -                                     | -                                   | -                           | 6,944                     |
| <b>Total Governance costs</b> | <b>-</b>                              | <b>-</b>                            | <b>-</b>                    | <b>6,944</b>              |

### *Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

|                                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                                   | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                                                   | £                                     | £                                   | £                           | £                         |
| Assurance -Non audit or examination                               | 2,160                                 | -                                   | 2,160                       | 2,160                     |
| Tax advisory fees                                                 | 240                                   | -                                   | 240                         | 240                       |
| <b>Total additional fees included in support costs at Note 30</b> | <b>2,400</b>                          | <b>-</b>                            | <b>2,400</b>                | <b>2,400</b>              |

All the expenditure in the prior year was unrestricted.

All the expenditure in the prior year was unrestricted.

### *Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

|                                                                   | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |
|-------------------------------------------------------------------|-------------------------------------|-----------------------------------|---------------------------|
|                                                                   | 2024                                | 2024                              | 2024                      |
|                                                                   | £                                   | £                                 | £                         |
| <b>Total additional fees included in support costs at Note 30</b> | <b>2,400</b>                        | <b>-</b>                          | <b>2,400</b>              |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

### 32 Total Charitable expenditure

| <b>Current Year</b>                 |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                     |            | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                     |            | £                                     | £                                   | £                           | £                         |
| Total direct spending               | <b>B2a</b> | 239,527                               | -                                   | <b>239,527</b>              | <b>189,011</b>            |
| Total charitable trading costs      | <b>B2b</b> | 72,674                                | -                                   | <b>72,674</b>               | <b>9,772</b>              |
| Total grantmaking costs             | <b>B2c</b> | -                                     | -                                   | -                           | <b>8,597</b>              |
| Total support costs                 | <b>B2d</b> | (2,386)                               | -                                   | <b>(2,386)</b>              | <b>60,423</b>             |
| Total Governance costs              | <b>B2e</b> | -                                     | -                                   | -                           | <b>6,944</b>              |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>309,815</b>                        | <b>-</b>                            | <b>309,815</b>              | <b>274,747</b>            |

| <b>Prior Year</b>                   |            | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |  |
|-------------------------------------|------------|-------------------------------------|-----------------------------------|---------------------------|--|
|                                     |            | 2024                                | 2024                              | 2024                      |  |
|                                     |            | £                                   | £                                 | £                         |  |
| Total direct spending               | <b>B2a</b> | 189,011                             | -                                 | <b>189,011</b>            |  |
| Total charitable trading costs      | <b>B2b</b> | 9,772                               | -                                 | <b>9,772</b>              |  |
| Total grantmaking costs             | <b>B2c</b> | (33,138)                            | 41,735                            | <b>8,597</b>              |  |
| Total support costs                 | <b>B2d</b> | 60,423                              | -                                 | <b>60,423</b>             |  |
| Total Governance costs              | <b>B2e</b> | 6,944                               | -                                 | <b>6,944</b>              |  |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>233,012</b>                      | <b>41,735</b>                     | <b>274,747</b>            |  |

### 33 Expenditure on raising funds and costs of investment management

| <b>Current Year</b>            |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|-----------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                |           | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                |           | £                                     | £                                   | £                           | £                         |
| Cost of fundraising activities |           | 1,695                                 | -                                   | <b>1,695</b>                | <b>1,445</b>              |
| Reallocated from support costs |           | 1,821                                 | -                                   | <b>1,821</b>                | <b>8,005</b>              |
| <b>Total fundraising costs</b> | <b>B1</b> | <b>3,516</b>                          | <b>-</b>                            | <b>3,516</b>                | <b>9,450</b>              |

All the expenditure in the prior year was unrestricted.

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

### 34 Other trading expenditure unrelated to fundraising or charitable activities

|                                |            | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--------------------------------|------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Fines and penalties            |            | 1,852                                              | -                                                | 1,852                                    | -                                      |
| Reallocated from support costs |            | 14,347                                             | -                                                | 14,347                                   | 10,642                                 |
| <b>Non charity expenditure</b> | <b>B3b</b> | <b>16,199</b>                                      | <b>-</b>                                         | <b>16,199</b>                            | <b>10,642</b>                          |

#### Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

|  |  | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds |
|--|--|-----------------------|---------------------|-------------|
|--|--|-----------------------|---------------------|-------------|

### 35 Total of other expenditure

|                                |           | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--------------------------------|-----------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Current Year</b>            |           |                                                    |                                                  |                                          |                                        |
| Non charity expenditure        |           | 16,199                                             | -                                                | 16,199                                   | 10,642                                 |
| <b>Total other expenditure</b> | <b>B3</b> | <b>16,199</b>                                      | <b>-</b>                                         | <b>16,199</b>                            | <b>10,642</b>                          |

All the expenditure in the prior year was unrestricted.

|                                |           | Prior Year<br>Unrestricted<br>Funds<br>2024<br>£ | Prior Year<br>Restricted<br>Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--------------------------------|-----------|--------------------------------------------------|------------------------------------------------|----------------------------------------|
| <b>Prior Year</b>              |           |                                                  |                                                |                                        |
| Non charity expenditure        |           | 10,642                                           | -                                              | 10,642                                 |
| <b>Total other expenditure</b> | <b>B3</b> | <b>10,642</b>                                    | <b>-</b>                                       | <b>10,642</b>                          |

**TORNADOES SPORTS EDUCATION AND LEISURE**

England & Wales - Charity number 1191595

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# Accounts

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Company Registration Number - 12475256

The Charity Registration Number is :- 1191595

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## **TORNADOES SPORTS EDUCATION & LEISURE**

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Report and Accounts

30 June 2024



## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Report and accounts for the year ended 30 June 2024**

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**TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

**Trustees' Annual Report for the year ended 30 June 2024**

The Trustees present their Report and Accounts for the year ended 30 June 2024, which also comprises the Directors' Report required by the Companies Act 2006.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is:- TORNADOES SPORTS EDUCATION & LEISURE.



The charity is also known by its varios operating / trading names as follows:

| Operating / Trading Identity & Name                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The logo for Tring Tornadoes Junior Sports Club. It features a blue and white soccer ball icon on the left. To the right, the words "TRING TORNADOES" are written in a large, bold, blue sans-serif font. Below this, the words "Junior Sports Club" are written in a smaller, blue sans-serif font.                                          |                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                 |
| Tring Tornadoes Junior Sports Club                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                 |
| The logo for Tring Tornadoes Junior Football Club. It is a circular logo with a blue background. The words "TRING TORNADOES" are written in a white sans-serif font along the top inner edge. The words "Junior Football Club" are written in a white sans-serif font along the bottom inner edge. In the center is a white soccer ball icon. | The logo for Tring Tornadoes Junior Netball Club. It is a circular logo with a pink background. The words "TRING TORNADOES" are written in a white sans-serif font along the top inner edge. The words "Junior Netball Club" are written in a white sans-serif font along the bottom inner edge. In the center is a white netball icon. | The logo for Tring Tornadoes Girls Junior Football. It is a circular logo with a blue background. The words "TRING TORNADOES" are written in a white sans-serif font along the top inner edge. The words "Girls Junior Football" are written in a white sans-serif font along the bottom inner edge. In the center is a white soccer ball icon. |
| Tring Tornadoes Junior Football                                                                                                                                                                                                                                                                                                               | Tring Tornadoes Junior Netball Club                                                                                                                                                                                                                                                                                                     | Tring Tornadoes Girls Football                                                                                                                                                                                                                                                                                                                  |

## TORNADOES SPORTS EDUCATION & LEISURE

Company Registration Number - 12475256

### Trustees' Annual Report for the year ended 30 June 2024

|                                                                                    |                                             |
|------------------------------------------------------------------------------------|---------------------------------------------|
|   | Berkhamsted Netball League                  |
|   | PHOENIX Berkhamsted Netball Club            |
|   | Tornadoes Miswell Clubhouse & Cafe          |
|   | Tornadoes Vets Football                     |
|  | Tring Corinthians Association Football Club |

#### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1191595.

The charity does not operate in any overseas jurisdictions.

#### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

c/o The Home Office

Pennyroyal Court, Station Road

Tring, HP23 5QY

Telephone

Email Address [enquiries@tornadoes.org.uk](mailto:enquiries@tornadoes.org.uk) Web address [www.tornadoes.org.uk](http://www.tornadoes.org.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**The Trustees in office on the date the report was approved were:-**

**Stephen Bailey**

**Stuart Parker**

**Martin Pontoppidan**

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

**The following persons served as Trustees during the year ended 30 June 2024 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

| <b><i>Name</i></b>               | <b><i>Appointed</i></b>  | <b><i>Resigned</i></b> |
|----------------------------------|--------------------------|------------------------|
| <b><i>Stephen Bailey</i></b>     | <b><i>20/02/2020</i></b> |                        |
| <b><i>Stuart Parker</i></b>      | <b><i>20/02/2020</i></b> |                        |
| <b><i>Martin Pontoppidan</i></b> | <b><i>20/02/2020</i></b> |                        |

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

Tornadoes Sports Education & Leisure (TSEL / Tornadoes) was formed in 2021, in order to transition the Unincorporated Charitable Association Tring Tornadoes Junior Sports Club (TTJSC) into a legal structure appropriate for the size and scale of club and charity it has become.

The charity's Objects / Purpose is restricted specifically, only for the public benefit to help and educate children, young people and adults through activities to develop their physical, mental and spiritual capacities such that they may grow to maturity as individuals and members of society and that their conditions of life may be improved.

Tornadoes provides team sports for young people and adults across Herts, Beds & Bucks, including Football, Futsal & Netball.

Our Football section is affiliated to Hertfordshire Football Association and holds FA Development Standard / Two-Star accreditation.

Our Netball Section is affiliated to England Netball and in Tring holds the Bronze Level England Netball CAPS accreditation.

The clubs within the charity have the following objectives:

- As coaches, our fundamental objective / responsibility is to develop a life-long love of sport and encourage participation at any level, for as long as possible.
- We continue to emphasise player development ahead of a win-at-all-costs mentality, with continued encouragement for fair play, good sportsmanship as well as effort. This is encouraged at each level, from team mates to spectators for all teams including visitors.
- The club is also committed to providing education for its members, through the approved courses operated by each of the National Governing Bodies we are involved with.

## **TORNADES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

Our aims & objectives are underpinned by a core set of values, that guide all of our activities and coaching judgements & playing standards:

- Tolerance - we're all unique and different in our own ways, whether it be in our views, opinions or abilities. We embrace the differences and take the time to understand them, using the perspectives we gain, when considering our own actions.
- Respect - we respect each other at all times. Our respect is extended to coaches, the opposition, supporters, referees and umpires. We treat others how we would like to be treated.
- Inclusiveness - we are passionate about being open and providing all children within Tring and its surrounding villages an opportunity to play sport in a fun and safe environment. All abilities are welcome. We are united in the spirit and direction of the club and its role in the local community.
- Nobility - we display fine personal qualities including integrity and resilience. Our intention is to leave a positive impression whilst being associated with the club and beyond, wherever we go. Sportsmanship and fairness are more important than winning.
- Growth - we grow and develop our players and members from both a sporting and personal perspective, enabling them to become the best that they choose to be at sport and in their contribution to the wider society.

#### ***The main activities undertaken in relation to those purposes during the year.***

For Season 2023/24 Tornadoes activities were as follows:

- Junior Football, for boys and girls in the age ranges U06 to U16, with circa 550 playing members across 30 teams, playing in the South Bucks Mini Soccer Conference, The Bedfordshire FA Girls League and The Wycombe & South Bucks Minor Football League.
- Junior Netball, in Tring, with 146 Girls playing in the age ranges Year 3 (U08) to Year 10 (U15), across 15 teams, in the Berkhamsted Netball League, The Welwyn League and The Aylesbury League.
- Junior Netball in Berkhamsted (PHOENIX), with circa 120 players in the age ranges Year 5 (U10) to Year 10 (U15), playing in the Berkhamsted Netball League.
- Operation of Berkhamsted Netball League, based at Ashlyns School, providing Development Level Netball competition in Years 5 (U10) to Year 10 (U15), with 41 teams participating from 9 clubs.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition to our existing sports sections & operations, during season 2023/24 the main activities that we undertook to further the charity's purpose were:

- launching a new Netball club in Tring called GiANTS (Girls into Adult Netball in Tring), with 40 players joining in the first season.
- Completing the takeover of the Mens Senior Football Club, Tring Corinthians FC, formally adding "Performance" based Mens Senior Football to our portfolio and formalising the player pathways for our youth football and their Senior teams. (In June 2023 Tring Corinthians voted unanimously to become part of Tornadoes)
- Completing negotiations with the landowners of the fields adjacent to Tring Corinthians to and commencing works on our "Field of Dreams" project, designed to create new training / playing space.
- continuing with our ongoing efforts to address the significant lack of available. affordable playing space, including general engagement with Tring Town, Dacorum Borough and Herts County Councils, their Officers and Councillors, especially in relation to the 2023 Dacorum Local Plan.
- Continuing our engagement with Dacorum Borough Council with further pre-application advice for Planning to advise on our revised proposals for a new Clubhouse, Changing Room Block and Artificial Football Pitch on our site at Cow Lane.
- Commencing the necessary remedial and initial improvement works to the DBC owned clubhouse and changing room facilities (Tornadoes Clubhouse) at Miswell Lane Recreations Ground, Tring HP23 4EX.
- Securing an initial Premises Licence for the Tornadoes Clubhouse and bringing the facility into full operational use from February 2024.
- Launching a new Vets (35+ years) Mens Senior Football team, with circa 30 players joining in the first season, based at Miswell Lane Recreation Ground

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **The main achievements and performance of the charity during the year.**

In the season 2023/24, we maintained multiple sports sections with ages ranging from 3-18 years old across all current sports (Football, Girls Football, Futsal & Netball) for all the young people of Tring & the surrounding villages. In addition, we added new Adult Football & Netball sections. This meant that we:

- were able to provide junior sport for circa 800 boys and girls.
- further increased participation in girls football, adding new coaches to the section and then helping them secure the necessary FA coaching qualifications to enable us to add additional match day teams to the section.
- encouraged many players and volunteers to attend suitable training to coach Football, Netball and Futsal with many obtaining recognised qualifications. These courses include child protection/safeguarding, emergency aid, referee, linesman, umpire as well as FA and England Netball Level 1 and 2 qualifications.
- expanded Netball participation in Tring, at current full capacity, whilst continuing to seek new playing locations in order to try and meet demand. The Netball section continues to grow, with waiting lists for all age groups. We have numerous Level 1 & 2 Coaches, plus qualified umpires in the club.
- expanded The Berkhamsted Netball League to 41 teams from 9 Netball Clubs.
- Expanded PHOENIX Netball Club in Berkhamsted, with circa 120 players in years 5 (U10) to year 10 (U15), playing in the Berkhamsted Netball League.
- Completed the takeover of the Mens Senior Football Club, Tring Corinthians FC, with the effective date of Legal completion being 22nd January 2024.
- Brought The Tornadoes Clubhouse at Miswell lane into full operational use from February 2024.
- Launched Mens Vets (35+) Football, with circa 30 players joining at the outset and the team winning The John Feenstra League in their first season

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Tornadoes ability to sustain the overall charitable operation and each of the sports sections at the levels of player participation & team numbers is the key performance measure that makes all the difference for our membership.

The health (both physical & mental) and wellbeing benefits of being active outdoors are well known and that combined with the friendships and social & community engagement arising from playing sports are what makes all the difference for our members.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Across all our Sports Sections, we continually advocate the highest standards of good conduct & behaviour, not just during participation in sport, but in all aspects of our playing members daily lives. We believe the wider local community in and around Tring & Berkhamsted see the benefits of what we do in the way that our playing members behave and conduct themselves away from their involvement with our sports activities.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

The Board may appoint any person who is able and willing to act as a new or additional Trustee and each Trustee shall, upon appointment as a Trustee, consent to become a Member of the Charity and sign and have their name entered in the Register of Members.

##### ***The charity's organisational structure.***

Within the predecessor charity TTJSC, the Governance structure was a management committee. In TSEL that has evolved to be The Charity Board of Trustees / Directors.

Beneath the Board, we have created a Leadership structure comprising all the key functional roles (Safeguarding, Finance, Secretarial, People, Membership, Communications, Commercial, Facilities & Venues, Social & Events and Systems & Technology) required to sustain and evolve our charitable sports operations.

In addition to the Governance & Leadership structure we have retained the Management Committee for TTJSC (albeit with many of those roles being filled by the TSEL Functional Leadership) and for each new sports section we add, we create an Operational Management Team with responsibility for in year sports operations.

We have an ongoing review of structure in the context of the potential addition of new sports sections in the future.

Bankers

Natwest Bank PLC, 250 Bishopsgate, London, EC2M 4AA

## TORNADOES SPORTS EDUCATION & LEISURE

Company Registration Number - 12475256

### Trustees' Annual Report for the year ended 30 June 2024

#### Financial review

#### *The charity's financial position at the end of the year ended 30 June 2024*

The financial position of the charity at 30 June 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|                                                                              | 2024    | 2023   |
|------------------------------------------------------------------------------|---------|--------|
|                                                                              | £       | £      |
| <b>Net income</b>                                                            | 17,210  | 86,707 |
| Unrestricted Revenue Funds available for the general purposes of the charity | 65,737  | 86,708 |
| Restricted Revenue Funds                                                     | 81,960  | -      |
| <b>Total Funds</b>                                                           | 147,697 | 86,708 |

#### *Financial review of the position at the reporting date, 30 June 2024 .*

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The aim of the Trustees is to ensure that the charities sports sections / club(s) core costs are supported by their membership fee income and sponsorship revenues. Membership Fees are set to reflect current know costs, forecasted cost increases, contribution to central overheads and the ongoing provision of Reserves.

#### *Policies on reserves.*

Reserves are retained by the Charity primarily to fund future known expenditures and major development initiatives, as well as a contingency for unplanned or exceptional costs.

Surplus cash is invested in bank deposits to generate income to support the objectives of the charity. The charity's financial statements are presented with this Trustees report. The results are in line with the Board of Trustees / Directors expectations.

#### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **Details of The Independent Examiner**

Christos Liondaris

Member of Association of Certified Public Accountants

Coach House

Bellevue Road

Friern Barnet

N11 3NY

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 6 June 2025.

Signed by:  
  
34B7AB2F2EDF436...

**STEPHEN BAILEY**  
Director and Trustee

## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2024**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 30 June 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Association of Certified Public Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

## **TORNADOES SPORTS EDUCATION & LEISURE**

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 June 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Certified Public Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

## **TORNADOES SPORTS EDUCATION & LEISURE**

**Signed:-**

DocuSigned by:  
*Christos Liondaris*  
6E0A697887F34F6...  
**Christos Liondaris - Independent Examiner**

**Association of Certified Public Accountants**

**Coach House  
Bellevue Road  
Friern Barnet  
N11 3NY**

**This report was signed on 6 June 2025**

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2024

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2024, as required by the Companies Act 2006)***

|                                      | SORP<br>Ref  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                      |              | 2024<br>£                             | 2024<br>£                           | 2024<br>£                   | 2023<br>£                 |
| <b>Income &amp; Endowments from:</b> |              |                                       |                                     |                             |                           |
| Donations & Legacies                 | A1           | 48,167                                | 46,778                              | <b>94,945</b>               | 61,985                    |
| Charitable activities                | A2           | 145,612                               | -                                   | <b>145,612</b>              | 108,467                   |
| Other trading activities             | A3           | 71,492                                | -                                   | <b>71,492</b>               | 87,670                    |
| Investments                          | A4           | -                                     | -                                   | -                           | 1                         |
| Other                                | A5           | -                                     | -                                   | -                           | 6,824                     |
| <b>Total income</b>                  | <b>A</b>     | <b>265,271</b>                        | <b>46,778</b>                       | <b>312,049</b>              | <b>264,947</b>            |
| <b>Expenditure on:</b>               |              |                                       |                                     |                             |                           |
| Raising funds                        | B1           | 3,266                                 | -                                   | <b>3,266</b>                | 12,207                    |
| Charitable activities                | B2           | 268,629                               | 8,597                               | <b>277,226</b>              | 155,391                   |
| Other                                | B3           | 14,347                                | -                                   | <b>14,347</b>               | 10,642                    |
| <b>Total expenditure</b>             | <b>B</b>     | <b>286,242</b>                        | <b>8,597</b>                        | <b>294,839</b>              | <b>178,240</b>            |
| <b>Net income for the year</b>       |              | <b>(20,971)</b>                       | <b>38,181</b>                       | <b>17,210</b>               | <b>86,707</b>             |
| <b>Net income after transfers</b>    | <b>A-B-C</b> | <b>(20,971)</b>                       | <b>38,181</b>                       | <b>17,210</b>               | <b>86,707</b>             |
| <b>Net movement in funds</b>         |              | <b>(20,971)</b>                       | <b>38,181</b>                       | <b>17,210</b>               | <b>86,707</b>             |
| <b>Reconciliation of funds:-</b>     | <b>E</b>     |                                       |                                     |                             |                           |
| <b>Total funds brought forward</b>   |              | 86,708                                | -                                   | <b>86,708</b>               | -                         |
| <b>Total funds carried forward</b>   |              | <b>65,737</b>                         | <b>38,181</b>                       | <b>103,918</b>              | <b>86,707</b>             |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2024

### TORNADOES SPORTS EDUCATION & LEISURE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

|                                       | SORP<br>Ref | Prior Year<br>Unrestricted<br>Funds<br>2023<br>£ | Prior Year<br>Restricted<br>Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|---------------------------------------|-------------|--------------------------------------------------|------------------------------------------------|----------------------------------------|
| <b>Income &amp; Endowments from:</b>  |             |                                                  |                                                |                                        |
| Donations & Legacies                  | A1          | 30,542                                           | 31,443                                         | <b>61,985</b>                          |
| Charitable activities                 | A2          | 108,467                                          | -                                              | <b>108,467</b>                         |
| Other trading activities              | A3          | 87,670                                           | -                                              | <b>87,670</b>                          |
| Investments                           | A4          | 1                                                | -                                              | <b>1</b>                               |
| Other                                 | A5          | 6,824                                            | -                                              | <b>6,824</b>                           |
| <b>Total income</b>                   | <b>A</b>    | <b>233,504</b>                                   | <b>31,443</b>                                  | <b>264,947</b>                         |
| <b>Expenditure on:</b>                |             |                                                  |                                                |                                        |
| Raising funds                         | B1          | 12,207                                           | -                                              | <b>12,207</b>                          |
| Charitable activities                 | B2          | 113,656                                          | 41,735                                         | <b>155,391</b>                         |
| Other                                 | B3          | 10,642                                           | -                                              | <b>10,642</b>                          |
| Tax on surplus on ordinary activities | B3          | -                                                | -                                              | -                                      |
| Other taxation                        | B3          | -                                                | -                                              | -                                      |
| <b>Total expenditure</b>              | <b>B</b>    | <b>136,505</b>                                   | <b>41,735</b>                                  | <b>178,240</b>                         |
| Net gains on investments              | B4          | -                                                | -                                              | -                                      |
| <b>Net income for the year</b>        |             | <b>96,999</b>                                    | <b>(10,292)</b>                                | <b>86,707</b>                          |
| <b>Transfers between funds</b>        | <b>C</b>    | <b>-</b>                                         | <b>-</b>                                       | <b>-</b>                               |
| <b>Net income after transfers</b>     |             | <b>96,999</b>                                    | <b>(10,292)</b>                                | <b>86,707</b>                          |
| <b>Net movement in funds</b>          |             | <b>96,999</b>                                    | <b>(10,292)</b>                                | <b>86,707</b>                          |
| <b>Reconciliation of funds:-</b>      | <b>E</b>    |                                                  |                                                |                                        |
| <b>Total funds brought forward</b>    |             | <b>-</b>                                         | <b>-</b>                                       | <b>-</b>                               |
| <b>Total funds carried forward</b>    |             | <b>96,999</b>                                    | <b>(10,292)</b>                                | <b>86,707</b>                          |

#### All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 19 to 20 form an integral part of these accounts.

**TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities  
for the year ended 30 June 2024**

**TORNADOES SPORTS EDUCATION & LEISURE - Resources applied in the year ended 30  
June 2024 towards fixed assets for Charity use:-**

|                                                              | 2024<br>£              | 2023<br>£       |
|--------------------------------------------------------------|------------------------|-----------------|
| Funds generated in the year as detailed in the SOFA          | -                      | -               |
| Resources applied on functional fixed assets                 | (62,058)               | -               |
| Other applications of funds                                  | -                      | -               |
| <b>Net resources available to fund charitable activities</b> | <b><u>(62,058)</u></b> | <b><u>-</u></b> |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## **TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2024**

### **Movements in revenue and capital funds for the year ended 30 June 2024**

#### **Revenue accumulated funds**

|                                              | <b>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> | <b>Last year<br/>Total Funds<br/>2023<br/>£</b> |
|----------------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|-------------------------------------------------|
| Accumulated funds brought forward            | 86,708                                       | -                                          | 86,708                                | -                                               |
| Recognised gains and losses before transfers | (20,971)                                     | 38,181                                     | 17,210                                | 86,707                                          |
|                                              | <b>65,737</b>                                | <b>38,181</b>                              | <b>103,918</b>                        | <b>86,707</b>                                   |
| <b>Closing revenue funds</b>                 | <b>65,737</b>                                | <b>38,181</b>                              | <b>103,918</b>                        | <b>86,707</b>                                   |

#### **Summary of funds**

|                           | <b>Unrestricted<br/>and<br/>Designated funds<br/>2024<br/>£</b> | <b>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> | <b>Last Year<br/>Total Funds<br/>2023<br/>£</b> |
|---------------------------|-----------------------------------------------------------------|--------------------------------------------|---------------------------------------|-------------------------------------------------|
| Revenue accumulated funds | 65,737                                                          | 38,181                                     | 103,918                               | 86,707                                          |

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2024

### TORNADOES SPORTS EDUCATION & LEISURE Income and Expenditure Account for the year ended 30 June 2024 as required by the Companies Act 2006

|                                                                                | 2024<br>£      | 2023<br>£      |
|--------------------------------------------------------------------------------|----------------|----------------|
| <b><i>Income</i></b>                                                           |                |                |
| Income from operations                                                         | 286,637        | 237,430        |
| Refunds from HMRC on gift aided donations                                      | 25,412         | 20,692         |
| Investment income                                                              |                |                |
| Interest receivable                                                            | -              | 1              |
| Other operating income                                                         | -              | 6,824          |
| <b>Gross income in the year before exceptional items</b>                       | <b>312,049</b> | <b>264,947</b> |
| <b>Gross income in the year including exceptional items</b>                    | <b>312,049</b> | <b>264,947</b> |
| <b><i>Expenditure</i></b>                                                      |                |                |
| Charitable expenditure, excluding depreciation and amortisation                | 261,469        | 152,657        |
| Depreciation and amortisation                                                  | 8,813          | -              |
| Fundraising costs                                                              | 3,266          | 12,207         |
| Governance costs                                                               | 6,944          | 2,734          |
| Other expenditure                                                              | 14,347         | 21,284         |
| Realised losses on disposals of social investments which are programme related | -              | -              |
| <b>Total expenditure in the year</b>                                           | <b>294,839</b> | <b>188,882</b> |
| <b>Net income before tax in the financial year</b>                             | <b>17,210</b>  | <b>76,065</b>  |
| Tax on surplus on ordinary activities                                          | -              | -              |
| <b>Net income after tax in the financial year</b>                              | <b>17,210</b>  | <b>76,065</b>  |
| <b>Retained surplus for the financial year</b>                                 | <b>17,210</b>  | <b>76,065</b>  |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**TORNADOES SPORTS EDUCATION & LEISURE - Balance Sheet as at 30 June**

|                                                       |             | <b>SORP</b> |                       |                      |
|-------------------------------------------------------|-------------|-------------|-----------------------|----------------------|
|                                                       | <b>Note</b> | <b>Ref</b>  | <b>2024</b>           | <b>2023</b>          |
|                                                       |             |             | <b>£</b>              | <b>£</b>             |
| <b>Fixed assets</b>                                   |             | <b>A</b>    |                       |                      |
| Tangible assets                                       | 11          | A2          | 81,035                | 27,790               |
| <b>Current assets</b>                                 |             | <b>B</b>    |                       |                      |
| Stocks                                                |             | B1          | 17,663                | 5,887                |
| Cash at bank and in hand                              |             | B4          | 43,330                | 67,064               |
| <b>Total current assets</b>                           |             |             | <u>60,993</u>         | <u>72,951</u>        |
| <b>Creditors: amounts falling due within one year</b> | 13          | C1          | <u>(38,110)</u>       | <u>(14,034)</u>      |
| <b>Net current assets</b>                             |             |             | 22,882                | 58,917               |
| <b>The total net assets of the charity</b>            |             |             | <u><b>103,917</b></u> | <u><b>86,707</b></u> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

|                            |    |    |                       |                      |
|----------------------------|----|----|-----------------------|----------------------|
| <b>Restricted funds</b>    |    |    |                       |                      |
| Restricted Revenue Funds   | 18 | D2 | 38,181                | -                    |
|                            |    |    | 38,181                | -                    |
| <b>Unrestricted Funds</b>  |    |    |                       |                      |
| Unrestricted Revenue Funds | 18 | D3 | 65,736                | 86,707               |
|                            |    |    | 65,736                | 86,707               |
| <b>Designated Funds</b>    |    |    | -                     | -                    |
| <b>Total charity funds</b> |    |    | <u><b>103,917</b></u> | <u><b>86,707</b></u> |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

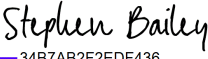
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

## **TORNADOES SPORTS EDUCATION & LEISURE - Balance Sheet as at 30 June**

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Signed by:  
  
34B7AB2F2EDF436...

**STEPHEN BAILEY**

Trustee

Approved by the board of trustees on 6 June 2025

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2024

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

##### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

**TORNADOES SPORTS EDUCATION & LEISURE**

**Notes to the Accounts for the year ended 30 June 2024**

**Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

***Policies relating to expenditure on goods and services provided to the charity.***

**Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

**Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.  
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

***Policies relating to assets, liabilities and provisions and other matters.***

***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

|                     |                    |
|---------------------|--------------------|
| Land and buildings  | 0 % straight line  |
| Plant and machinery | 10 % straight line |

A regular annual review of the likelihood of asset impairment is undertaken.

**Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

**Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**TORNADES SPORTS EDUCATION & LEISURE**

**Notes to the Accounts for the year ended 30 June 2024**

**Creditors and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

All financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

**2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**4 Significance of financial instruments to the charity's position**

There are no significant implications of such matters.

**5 Net surplus before tax in the financial year**

|                                                                             | 2024  | 2023 |
|-----------------------------------------------------------------------------|-------|------|
|                                                                             | £     | £    |
| The net surplus before tax in the financial year is stated after charging:- |       |      |
| Depreciation of owned fixed assets                                          | 8,813 | -    |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2024

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 154 Volunteers who donated over 12,000 hours of their time organising weekly coaching sessions and (for the majority of our Age Groups) matches each weekend too within our Football and Netball Sections.

In addition, across our various Leadership & Management Committees, an estimated average of 1,500 additional hours is contributed by Functional and Sports Section management, planning, organising & evaluating the various sports operations and the associated Coach & Player Development programmes.

Over and above the Volunteer contributions to Sports Operations an estimated average of a further 1,500 hours is contributed across: Membership Administration; Communications, Identity & Digital Presence; Systems & Technology; Financial Administration; Secretarial; end-of-season events & tournament attendances; various fundraising / grant funding initiatives & applications and most importantly Safeguarding & Child Welfare.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 7 Defined contribution pension schemes

The charity did not operate a defined contribution pension scheme during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 8 Defined benefit pension scheme

The charity did not operate a defined benefit pension scheme during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 10 Deferred income - Unrestricted and Designated funds

| <i>Current Year</i>                              | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year | Deferred<br>at year end |
|--------------------------------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
|                                                  | £                    | £                               | £                                    | £                       |
| Sundry items under £1000                         | 6,061                | (6,061)                         | 890                                  | 890                     |
| <b>Total</b>                                     | <b>6,061</b>         | <b>(6,061)</b>                  | <b>890</b>                           | <b>890</b>              |
|                                                  |                      |                                 | <b>2024</b>                          | <b>2023</b>             |
|                                                  |                      |                                 | £                                    | £                       |
| <b>These deferrals are included in creditors</b> |                      |                                 | <b>890</b>                           | <b>6,061</b>            |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2024

| <i>Prior Year</i>                                | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year | Deferred<br>at year end |
|--------------------------------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
|                                                  | £                    | £                               | £                                    | £                       |
| Sundry items under £1000                         | -                    | -                               | 6,061                                | 6,061                   |
| <b>Total</b>                                     | <b>-</b>             | <b>-</b>                        | <b>6,061</b>                         | <b>6,061</b>            |
|                                                  |                      |                                 | <b>2023</b>                          | <b>2022</b>             |
|                                                  |                      |                                 | <b>£</b>                             | <b>£</b>                |
| <b>These deferrals are included in creditors</b> |                      |                                 | <b>6,061</b>                         | <b>-</b>                |

### 11 Tangible fixed assets

| <i>Current Year</i>    | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total         |
|------------------------|-----------------------|----------------------|-------------------|---------------|
|                        | £                     | £                    | £                 | £             |
| <b>Cost</b>            |                       |                      |                   |               |
| At 1 July 2023         | 27,790                | -                    | -                 | 27,790        |
| Additions              | 5,968                 | 56,090               | -                 | 62,058        |
| <b>At 30 June 2024</b> | <b>33,758</b>         | <b>56,090</b>        | <b>-</b>          | <b>89,848</b> |
| <b>Depreciation</b>    |                       |                      |                   |               |
| Charge for the year    | -                     | 8,813                | -                 | 8,813         |
| <b>At 30 June 2024</b> | <b>-</b>              | <b>8,813</b>         | <b>-</b>          | <b>8,813</b>  |
| <b>Net book value</b>  |                       |                      |                   |               |
| <b>At 30 June 2024</b> | <b>33,758</b>         | <b>47,277</b>        | <b>-</b>          | <b>81,035</b> |
| <b>At 30 June 2023</b> | <b>27,790</b>         | <b>-</b>             | <b>-</b>          | <b>27,790</b> |
| <i>Prior Year</i>      | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total         |
|                        | £                     | £                    | £                 | £             |
| <b>Cost</b>            |                       |                      |                   |               |
| Additions              | 27,790                | -                    | -                 | 27,790        |
| <b>01 July 2023</b>    | <b>27,790</b>         | <b>-</b>             | <b>-</b>          | <b>27,790</b> |
| <b>Depreciation</b>    |                       |                      |                   |               |
| <b>Net book value</b>  |                       |                      |                   |               |
| <b>01 July 2023</b>    | <b>27,790</b>         | <b>-</b>             | <b>-</b>          | <b>27,790</b> |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2024

| 12 Stocks & Work in Progress | 2024<br>£     | 2023<br>£    |
|------------------------------|---------------|--------------|
| Stocks before write downs    | 17,663        | 5,887        |
|                              | <u>17,663</u> | <u>5,887</u> |

#### *Analysis of the carrying value of stocks and work in progress by activities*

| Activity            | Work in Progress |           | Stocks        |              |
|---------------------|------------------|-----------|---------------|--------------|
|                     | 2024<br>£        | 2023<br>£ | 2024<br>£     | 2023<br>£    |
| Kit and merchandise | -                | -         | 17,663        | 5,887        |
|                     | <u>-</u>         | <u>-</u>  | <u>17,663</u> | <u>5,887</u> |

| 13 Creditors: amounts falling due within one year | 2024<br>£     | 2023<br>£     |
|---------------------------------------------------|---------------|---------------|
| Trade creditors                                   | 12,552        | 5,573         |
| Accruals                                          | 24,668        | 2,400         |
| Deferred Income - Unrestricted & designated funds | 890           | 6,061         |
|                                                   | <u>38,110</u> | <u>14,034</u> |

| 14 Revaluation reserve | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <i>Current year</i>    |                                                    |                                                  |                                          |                                        |
| At 1 July 2023         | -                                                  | -                                                | -                                        | -                                      |
| Transfers in the year  | 43,779                                             | -                                                | 43,779                                   | -                                      |
| At 30 June 2024        | <u>43,779</u>                                      | <u>-</u>                                         | <u>43,779</u>                            | <u>-</u>                               |

| 15 Income and Expenditure account summary | 2024<br>£     | 2023<br>£     |
|-------------------------------------------|---------------|---------------|
| At 1 July 2023                            | 76,065        | -             |
| Surplus after tax for the year            | 17,210        | 76,065        |
| At 30 June 2024                           | <u>93,275</u> | <u>76,065</u> |

## TORNADES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2024

#### 16 Related party transactions

During the financial year, in light of the substantial time, effort and professional competence required to plan, coordinate, negotiate and secure agreements for the takeover of Tring Corinthians and the Lease for Miswell Lane, the Trustees/Directors approved two payments to Stephen Bailey in relation to the following activities:

1.0 Functional Activities: Brand, Communications & Digital Presence; Systems & Technology; Miswell Lane Clubhouse Premises & Operations; Commercial; Membership Administration and Football Section Secretarial Activities (£12,000)

2.0 Major Initiatives Coordination: Icknield Way "Field of Dreams"; Miswell Lane remedial works & operational service capability initiation; establishment of new Netball (GiANTS) and Football (Vets) sports sections; Cow Lane "Temporary" Floodlights; Implementation of TSEL overall brand identity & digital presence; Cow Lane AGP & Clubhouse Application coordination and completion of sits-wide conversion to Aluminium Goals (£10,000)

Also during the financial year, The Tornadoes Webshop Operations were out-tasked to Alexander Lewis Bailey, a connected person of Trustee Stephen Bailey and payments totalling £1,469.93 were made.

#### 17 Particulars of how particular funds are represented by assets and liabilities

| <b>At 30 June 2024</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| Tangible Fixed Assets  | 81,035                              | -                                 | -                                 | <b>81,035</b>                |
| Current Assets         | (20,967)                            |                                   | 81,960                            | <b>60,993</b>                |
| Current Liabilities    | (38,110)                            | -                                 | -                                 | <b>(38,110)</b>              |
|                        | <b>21,958</b>                       | <b>-</b>                          | <b>81,960</b>                     | <b>103,918</b>               |
| <b>At 1 July 2023</b>  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
| Tangible Fixed Assets  | 27,790                              | -                                 | -                                 | <b>27,790</b>                |
| Current Assets         | 72,951                              | -                                 | -                                 | <b>72,951</b>                |
| Current Liabilities    | (14,034)                            | -                                 | -                                 | <b>(14,034)</b>              |
|                        | <b>86,707</b>                       | <b>-</b>                          | <b>-</b>                          | <b>86,707</b>                |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2024

#### 18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

|                                                | Funds brought forward from 2023 | Movement in funds in 2024 | Transfers between funds in 2024 | Funds carried forward to 2025 |
|------------------------------------------------|---------------------------------|---------------------------|---------------------------------|-------------------------------|
|                                                | £                               | See Note 19<br>£          | See Note 20<br>£                | £                             |
| <b>Unrestricted and designated funds:-</b>     |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds                     | 86,708                          | (20,971)                  | -                               | <b>65,737</b>                 |
| <b>Total unrestricted and designated funds</b> | <b>86,708</b>                   | <b>(20,971)</b>           | <b>-</b>                        | <b>65,737</b>                 |
| <b>Restricted funds:-</b>                      |                                 |                           |                                 |                               |
| Restricted fund                                | -                               | 38,181                    | -                               | <b>38,181</b>                 |
| <b>Total restricted funds</b>                  | <b>-</b>                        | <b>38,181</b>             | <b>-</b>                        | <b>38,181</b>                 |
| <b>Total charity funds</b>                     | <b>86,708</b>                   | <b>17,210</b>             | <b>-</b>                        | <b>103,918</b>                |

#### 19 Analysis of movements in funds over the year as shown in Note 18

|                                            | Income         | Expenditure      | Other Gains & Losses | Movement in funds |
|--------------------------------------------|----------------|------------------|----------------------|-------------------|
|                                            | 2024<br>£      | 2024<br>£        | 2024<br>£            | 2024<br>£         |
| <b>Unrestricted and designated funds:-</b> |                |                  |                      |                   |
| Unrestricted Revenue Funds                 | 265,271        | (286,242)        | -                    | <b>(20,971)</b>   |
| <b>Restricted funds:-</b>                  |                |                  |                      |                   |
| Restricted fund                            | 46,778         | (8,597)          | -                    | <b>38,181</b>     |
|                                            | <b>312,049</b> | <b>(294,839)</b> | <b>-</b>             | <b>17,210</b>     |

#### 20 Details of transfers between funds

##### The transfers shown in note 18 above are:-

|                                                                                                                                      | 2024<br>£ |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|
| To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'. | (43,779)  |
| Transfers to/( from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated                 | 43,779    |
| <b>Net transfers</b>                                                                                                                 | <b>-</b>  |

**TORNADOES SPORTS EDUCATION & LEISURE**

**Notes to the Accounts for the year ended 30 June 2024**

**21 The purposes for which the funds**

***Unrestricted and designated funds:-***

|                            |                                                                                                                                                                                                       |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Unrestricted Revenue Funds | These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use. |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

***Restricted funds:-***

|                              |                                                                                                                            |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Restricted Fixed Asset Funds | The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'. |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------|

**22 Ultimate controlling party**

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 23 Donations, Grants and Legacies

|                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                   | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                                   | £                                     | £                                   | £                           | £                         |
| <b>Donations and gifts from individuals</b>       |                                       |                                     |                             |                           |
| Refunds from HMRC on gift aided donations         | 25,412                                | -                                   | <b>25,412</b>               | 20,692                    |
| Mr D Evans                                        | -                                     | -                                   | -                           | 7,350                     |
| <b>Total donations and gifts from individuals</b> | <b>25,412</b>                         | <b>-</b>                            | <b>25,412</b>               | <b>28,042</b>             |

|                                                         | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                         | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                                         | £                                     | £                                   | £                           | £                         |
| <b>Revenue grants from government and public bodies</b> |                                       |                                     |                             |                           |
| Small grants individually less than £1000               | -                                     | -                                   | -                           | 1,000                     |
| The Football Foundation                                 | -                                     | 38,778                              | <b>38,778</b>               | 31,443                    |
| Dacorum Borough Council                                 | -                                     | 7,500                               | <b>7,500</b>                | -                         |
| The Hertfordshire Football Association                  | -                                     | 500                                 | <b>500</b>                  | -                         |
| <b>Total public sector revenue grants</b>               | <b>-</b>                              | <b>46,778</b>                       | <b>46,778</b>               | <b>32,443</b>             |

All the grants in the prior year were unrestricted.

#### Revenue grants from government and public bodies - Prior Year analysis

|                   | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |
|-------------------|-------------------------------------|-----------------------------------|---------------------------|
|                   | 2023                                | 2023                              | 2023                      |
|                   | £                                   | £                                 | £                         |
| <b>Prior Year</b> | <b>1,000</b>                        | <b>31,443</b>                     | <b>32,443</b>             |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

|                                                            | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Revenue grants and donations from non public bodies</b> |                                                    |                                                  |                                          |                                        |
| Small grants individually less than £1000                  | -                                                  | -                                                | -                                        | 1,500                                  |
| Tring Corinthians Football Club                            | 22,755                                             | -                                                | 22,755                                   | -                                      |
| <b>Total private sector revenue grants</b>                 | <b>22,755</b>                                      | <b>-</b>                                         | <b>22,755</b>                            | <b>1,500</b>                           |

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) -  
Prior Year analysis

|                                                | Prior Year<br>Unrestricted<br>Funds<br>2023<br>£ | Prior Year<br>Restricted<br>Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |               |
|------------------------------------------------|--------------------------------------------------|------------------------------------------------|----------------------------------------|---------------|
| <b>Total Donations, Grants and Legacies</b>    |                                                  |                                                |                                        |               |
| <b>Total Donations, Grants and Legacies A1</b> | <b>48,167</b>                                    | <b>46,778</b>                                  | <b>94,945</b>                          | <b>61,985</b> |

All the donations and gifts in the prior year were unrestricted.

**Prior year**

|                                                | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|------------------------------------------------|------------------------------------|----------------------------------|----------------------------------------|
| <b>Total Donations, Grants and Legacies A1</b> | <b>30,542</b>                      | <b>31,443</b>                    | <b>61,985</b>                          |

### 24 Income from charitable activities - Trading Activities

| <b>Current year</b>                                | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total funds<br>2023<br>£ |
|----------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Primary purpose and ancillary trading</b>       |                                                    |                                                  |                                          |                                        |
| Kit income                                         | 24,412                                             | -                                                | 24,412                                   | 16,606                                 |
| Membership fees                                    | 121,200                                            | -                                                | 121,200                                  | 91,861                                 |
| <b>Total Primary purpose and ancillary trading</b> | <b>145,612</b>                                     | <b>-</b>                                         | <b>145,612</b>                           | <b>108,467</b>                         |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

### 25 Total Income from charitable activities

| <i>Current year</i>                        | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Total income from charitable trading       | 145,612                                            | -                                                | 145,612                                  | 108,467                                |
| <b>Total from charitable activities A2</b> | <b>145,612</b>                                     | <b>-</b>                                         | <b>145,612</b>                           | <b>108,467</b>                         |

### 26 Income from other, non charitable, trading activities

|                                       | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|---------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Income from fundraising events        | 2,599                                              | -                                                | 2,599                                    | 1,658                                  |
| Non-charitable trading activities     | 68,893                                             | -                                                | 68,893                                   | 86,012                                 |
| <b>Total from other activities A3</b> | <b>71,492</b>                                      | <b>-</b>                                         | <b>71,492</b>                            | <b>87,670</b>                          |

### 27 Investment income

|                                   | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|-----------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Bank Interest Receivable          | -                                                  | -                                                | -                                        | 1                                      |
| <b>Total investment income A4</b> | <b>-</b>                                           | <b>-</b>                                         | <b>-</b>                                 | <b>1</b>                               |

### 28 Other income and gains

| <i>Current year</i>          | Current year<br>Unrestricted<br>Funds<br>2024<br>£ | Current year<br>Restricted<br>Funds<br>2024<br>£ | Current year<br>Total Funds<br>2024<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Sundry other income          | -                                                  | -                                                | -                                        | 6,824                                  |
| <b>Total other income A5</b> | <b>-</b>                                           | <b>-</b>                                         | <b>-</b>                                 | <b>6,824</b>                           |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

### 29 Expenditure on charitable activities - Direct spending

| <i>Current Year</i>                              |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                  |            | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                                  |            | £                                     | £                                   | £                           | £                         |
| Training & Match Equip, Refs, Tournaments, Leagu |            | 83,943                                | -                                   | 83,943                      | 37,428                    |
| Pitch Hire, Grounds Maintenance & Development    |            | 74,617                                | -                                   | 74,617                      | 45,558                    |
| Kit costs                                        |            | 30,451                                | -                                   | 30,451                      | 18,164                    |
| <b>Total direct spending</b>                     | <b>B2a</b> | <b>189,011</b>                        | <b>-</b>                            | <b>189,011</b>              | <b>101,150</b>            |

### 30 Expenditure on charitable activities - Charitable trading

| <i>Current Year</i>                   |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                       |            | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                       |            | £                                     | £                                   | £                           | £                         |
| Reallocated from support costs        |            | 72,674                                | -                                   | 72,674                      | 9,772                     |
| <b>Total charitable trading costs</b> | <b>B2b</b> | <b>72,674</b>                         | <b>-</b>                            | <b>72,674</b>               | <b>9,772</b>              |

### 31 Expenditure on charitable activities- Grant funding of activities

| <i>Current Year</i>            |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                |            | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                |            | £                                     | £                                   | £                           | £                         |
| Grant expenditure              |            | -                                     | 8,597                               | 8,597                       | 41,735                    |
| <b>Total grantmaking costs</b> | <b>B2c</b> | <b>-</b>                              | <b>8,597</b>                        | <b>8,597</b>                | <b>41,735</b>             |
| <i>Prior Year</i>              |            | Prior Year<br>Unrestricted<br>Funds   | Prior Year<br>Restricted<br>Funds   | Prior Year<br>Total Funds   |                           |
|                                |            | 2023                                  | 2023                                | 2023                        |                           |
|                                |            | £                                     | £                                   | £                           |                           |
| Grant expenditure              |            | -                                     | 41,735                              | 41,735                      |                           |
| <b>Total grantmaking costs</b> | <b>B2c</b> | <b>-</b>                              | <b>41,735</b>                       | <b>41,735</b>               |                           |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

### 32 Support costs for charitable activities

| <i>Current Year</i>                                                                                            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                                                                                | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                                                                                                | £                                     | £                                   | £                           | £                         |
| <b>Premises Expenses</b>                                                                                       |                                       |                                     |                             |                           |
| Other Premises Costs                                                                                           | 38,285                                | -                                   | 38,285                      | 5,985                     |
| <b>Administrative overheads</b>                                                                                |                                       |                                     |                             |                           |
| Advertising and marketing                                                                                      | 1,821                                 | -                                   | 1,821                       | 1,436                     |
| Sundry expenses                                                                                                | 34,389                                | -                                   | 34,389                      | 3,787                     |
| <b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b> |                                       |                                     |                             |                           |
| As detailed in Note 33                                                                                         | 2,400                                 | -                                   | 2,400                       | 2,400                     |
| <b>Professional fees paid to advisors other than the auditor or examiner</b>                                   |                                       |                                     |                             |                           |
| Other legal and professional                                                                                   | -                                     | -                                   | -                           | 12,000                    |
| <b>Financial costs</b>                                                                                         |                                       |                                     |                             |                           |
| Bank charges                                                                                                   | 3,134                                 | -                                   | 3,134                       | 2,811                     |
| Depreciation & Amortisation in total                                                                           | 8,813                                 | -                                   | 8,813                       | -                         |
| <b>Support costs before reallocation</b>                                                                       | <b>88,842</b>                         | <b>-</b>                            | <b>88,842</b>               | <b>28,419</b>             |
| <b>Less support costs reallocated to specific activities</b>                                                   |                                       |                                     |                             |                           |
| To charitable trading costs                                                                                    | (72,674)                              | -                                   | (72,674)                    | (9,772)                   |
| To costs of raising funds                                                                                      | (1,821)                               | -                                   | (1,821)                     | (8,005)                   |
| To non charitable costs                                                                                        | (14,347)                              | -                                   | (14,347)                    | (10,642)                  |
| The basis of allocation of costs between activities is described under accounting policies                     |                                       |                                     |                             | (8,005)                   |
|                                                                                                                |                                       |                                     |                             | (10,642)                  |
| <b>Administrative overheads</b>                                                                                |                                       |                                     |                             |                           |
| <b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b> |                                       |                                     |                             |                           |

The basis of allocation of costs between activities is described under accounting policies

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

### 33 Other Expenditure - Governance costs

|                               | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| <i>Current Year</i>           | 2024                                  | 2024                                | 2024                        | 2023                      |
|                               | £                                     | £                                   | £                           | £                         |
| Other governance costs        | 6,944                                 | -                                   | 6,944                       | 2,734                     |
| <b>Total Governance costs</b> | <b>6,944</b>                          | <b>-</b>                            | <b>6,944</b>                | <b>2,734</b>              |

#### *Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

|                                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                                   | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                                                   | £                                     | £                                   | £                           | £                         |
| Assurance -Non audit or examination                               | 2,160                                 | -                                   | 2,160                       | 2,160                     |
| Tax advisory fees                                                 | 240                                   | -                                   | 240                         | 240                       |
| <b>Total additional fees included in support costs at Note 32</b> | <b>2,400</b>                          | <b>-</b>                            | <b>2,400</b>                | <b>2,400</b>              |

All the expenditure in the prior year was unrestricted.

All the expenditure in the prior year was unrestricted.

#### *Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

|                                                                   | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |
|-------------------------------------------------------------------|-------------------------------------|-----------------------------------|---------------------------|
|                                                                   | 2023                                | 2023                              | 2023                      |
|                                                                   | £                                   | £                                 | £                         |
| <b>Total additional fees included in support costs at Note 32</b> | <b>2,400</b>                        | <b>-</b>                          | <b>2,400</b>              |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

### 34 Total Charitable expenditure

| <i>Current Year</i>                 |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                     |            | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                     |            | £                                     | £                                   | £                           | £                         |
| Total direct spending               | <b>B2a</b> | 189,011                               | -                                   | 189,011                     | 101,150                   |
| Total charitable trading costs      | <b>B2b</b> | 72,674                                | -                                   | 72,674                      | 9,772                     |
| Total grantmaking costs             | <b>B2c</b> | -                                     | 8,597                               | 8,597                       | 41,735                    |
| Total Governance costs              | <b>B2e</b> | 6,944                                 | -                                   | 6,944                       | 2,734                     |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>268,629</b>                        | <b>8,597</b>                        | <b>277,226</b>              | <b>155,391</b>            |

| <i>Prior Year</i>                   |            | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |  |
|-------------------------------------|------------|-------------------------------------|-----------------------------------|---------------------------|--|
|                                     |            | 2023                                | 2023                              | 2023                      |  |
|                                     |            | £                                   | £                                 | £                         |  |
| Total direct spending               | <b>B2a</b> | 101,150                             | -                                 | 101,150                   |  |
| Total charitable trading costs      | <b>B2b</b> | 9,772                               | -                                 | 9,772                     |  |
| Total grantmaking costs             | <b>B2c</b> | -                                   | 41,735                            | 41,735                    |  |
| Total Governance costs              | <b>B2e</b> | 2,734                               | -                                 | 2,734                     |  |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>113,656</b>                      | <b>41,735</b>                     | <b>155,391</b>            |  |

### 35 Expenditure on raising funds and costs of investment management

| <i>Current Year</i>            |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|-----------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                |           | 2024                                  | 2024                                | 2024                        | 2023                      |
|                                |           | £                                     | £                                   | £                           | £                         |
| Cost of fundraising activities |           | 1,445                                 | -                                   | 1,445                       | 4,202                     |
| Reallocated from support costs |           | 1,821                                 | -                                   | 1,821                       | 8,005                     |
| <b>Total fundraising costs</b> | <b>B1</b> | <b>3,266</b>                          | <b>-</b>                            | <b>3,266</b>                | <b>12,207</b>             |

All the expenditure in the prior year was unrestricted.

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

### 36 Other trading expenditure unrelated to fundraising or charitable activities

|                                |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                |            | 2024<br>£                             | 2024<br>£                           | 2024<br>£                   | 2023<br>£                 |
| Reallocated from support costs |            | 14,347                                | -                                   | 14,347                      | 10,642                    |
| <b>Non charity expenditure</b> | <b>B3b</b> | <b>14,347</b>                         | <b>-</b>                            | <b>14,347</b>               | <b>10,642</b>             |

#### Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

|                                |           | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds   |               |
|--------------------------------|-----------|-----------------------|---------------------|---------------|---------------|
| <b>Current Year</b>            |           |                       |                     |               |               |
|                                |           | 2024<br>£             | 2024<br>£           | 2024<br>£     | 2023<br>£     |
| Non charity expenditure        |           | 14,347                | -                   | 14,347        | 10,642        |
| <b>Total other expenditure</b> | <b>B3</b> | <b>14,347</b>         | <b>-</b>            | <b>14,347</b> | <b>10,642</b> |

All the expenditure in the prior year was unrestricted.

|                                |           |                                     |                                   |                           |  |
|--------------------------------|-----------|-------------------------------------|-----------------------------------|---------------------------|--|
| <b>Prior Year</b>              |           | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |  |
|                                |           | 2023<br>£                           | 2023<br>£                         | 2023<br>£                 |  |
| Non charity expenditure        |           | 10,642                              | -                                 | 10,642                    |  |
| <b>Total other expenditure</b> | <b>B3</b> | <b>10,642</b>                       | <b>-</b>                          | <b>10,642</b>             |  |

**TORNADOES SPORTS EDUCATION AND LEISURE**

England & Wales - Charity number 1191595

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# Accounts

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Company Registration Number - 12475256

The Charity Registration Number is :- 1191595

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## **TORNADOES SPORTS EDUCATION & LEISURE**

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Report and Accounts

30 June 2023



## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Report and accounts for the year ended 30 June 2023**

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## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

The Trustees present their Report and Accounts for the year ended 30 June 2023, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- TORNADOES SPORTS EDUCATION & LEISURE.

The charity is also known by its operating name, Tring Tornadoes Junior Sports Club (TTJSC).

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1191595.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

c/o The Home Office  
Pennyroyal Court, Station Road  
Tring, HP23 5QY

Email Address: [enquiries@tornadoes.org.uk](mailto:enquiries@tornadoes.org.uk) Web address: [www.tornadoes.org.uk](http://www.tornadoes.org.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

**Trustees' Annual Report for the year ended 30 June 2023**

**The Trustees in office on the date the report was approved were:-**

**Stephen Bailey**  
**Stuart Parker**  
**Martin Pontoppidan**

**The following persons served as Trustees during the year ended 30 June 2023 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

| <i><b>Name</b></i>               | <i><b>Appointed</b></i>  | <i><b>Resigned</b></i> |
|----------------------------------|--------------------------|------------------------|
| <i><b>Stephen Bailey</b></i>     | <i><b>20/02/2020</b></i> |                        |
| <i><b>Stuart Parker</b></i>      | <i><b>20/02/2020</b></i> |                        |
| <i><b>Martin Pontoppidan</b></i> | <i><b>20/02/2020</b></i> |                        |

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

Tornadoes Sports Education & Leisure (TSEL / Tornadoes) was formed in 2021, in order to transition the Unincorporated Charitable Association Tring Tornadoes Junior Sports Club (TTJSC) into a legal structure appropriate for the size and scale of club and charity it has become.

The charity's Objects / Purpose is restricted specifically, only for the public benefit to help and educate children, young people and adults through activities to develop their physical, mental and spiritual capacities such that they may grow to maturity as individuals and members of society and that their conditions of life may be improved.

Tornadoes provides team sports for young people and adults across Herts, Beds & Bucks, including Football, Futsal & Netball.

Our Football section is affiliated to Hertfordshire Football Association and holds FA Development Standard / Two-Star accreditation.

Our Netball Section is affiliated to England Netball and holds the Bronze Level England Netball CAPS accreditation.

The clubs within the charity have the following objectives:

- As coaches, our fundamental objective / responsibility is to develop a life-long love of sport and encourage participation at any level, for as long as possible.
- We continue to emphasise player development ahead of a win-at-all-costs mentality, with continued encouragement for fair play, good sportsmanship as well as effort. This is encouraged at each level, from team mates to spectators for all teams including visitors.
- The club is also committed to providing education for its members, through the approved courses operated by each of the National Governing Bodies we are involved with.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

Our aims & objectives are underpinned by a core set of values, that guide all of our activities and coaching judgements & playing standards:

- Tolerance - we're all unique and different in our own ways, whether it be in our views, opinions or abilities. We embrace the differences and take the time to understand them, using the perspectives we gain, when considering our own actions.
- Respect - we respect each other at all times. Our respect is extended to coaches, the opposition, supporters, referees and umpires. We treat others how we would like to be treated.
- Inclusiveness - we are passionate about being open and providing all children within Tring and its surrounding villages an opportunity to play sport in a fun and safe environment. All abilities are welcome. We are united in the spirit and direction of the club and its role in the local community.
- Nobility - we display fine personal qualities including integrity and resilience. Our intention is to leave a positive impression whilst being associated with the club and beyond, wherever we go. Sportsmanship and fairness are more important than winning.
- Growth - we grow and develop our players and members from both a sporting and personal perspective, enabling them to become the best that they choose to be at sport and in their contribution to the wider society.

### ***The main activities undertaken in relation to those purposes during the year.***

For Season 2022/23 Tornadoes activities were as follows:

- Junior Football, for boys and girls in the age ranges U06 to U16, with circa 550 playing members across 30 teams, playing in the South Bucks Mini Soccer Conference, The Bedfordshire FA Girls League and The Wycombe & South Bucks Minor Football League.
- Junior Netball, in Tring, with 140 Girls playing in the age ranges Year 3 (U08) to Year 9 (U14), across 12 teams, in the Berkhamsted Netball League, The Welwyn League and The Aylesbury League.
- Junior Netball in Berkhamsted, with 50 players in the age ranges Year 7 (U12) to Year 9 (U14), playing in the Berkhamsted Netball League.
- Operation of Berkhamsted Netball League, based at Ashlyns School, provide Development Level Netball competition in Years 5 (U10) to Year 9 (U14).

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition to our existing sports sections & operations, during season 2022/23 the main activities that we undertook to further the charity's purpose were:

- launching a new Netball club in Berkhamsted called PHOENIX.
- furthering the close collaboration with the Mens Senior Football Club, Tring Corinthians FC, creating player pathways between our youth football and their Senior teams. In June 2023 Tring Corinthians voted unanimously to become part of Tornadoes.
- commencing specific negotiations with the landowners of the fields adjacent to Tring Corinthians to explore possible licencing, leasing purchase agreement opportunities.
- continuing with our ongoing efforts to address the significant lack of available. affordable playing space, including general engagement with Tring Town, Dacorum Borough and Herts County Councils, their Officers and Councillors, especially in relation to the Dacorum Local Plan.
- engaging the Dacorum Borough Council pre-application process for Planning to advise on our revised proposals for a new Clubhouse, Changing Room Block and Artificial Football Pitch on our site at Cow Lane.
- taking up the invitation in May 2022 of Dacorum Borough Council to enter into negotiations with them over the leasing of the clubhouse and changing room facilities at Miswell Lane Recreations Ground, Tring HP23 4EX.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **The main achievements and performance of the charity during the year.**

In the season 2022/23, we maintained multiple sports sections with ages ranging from 3-18 years old. This applies across all current sports (Football, Girls Football, Futsal & Netball) for all the young people of Tring & the surrounding villages. This meant that we:

- were able to provide sport for circa 750 boys and girls.
- further increased participation in girls football, adding new coaches to the section and then helping them secure the necessary FA coaching qualifications to enable us to add additional match day teams to the section.
- encouraged many players and volunteers to attend suitable training to teach Football, Netball and Futsal with many obtaining recognised qualifications. These courses include child protection/safeguarding, emergency aid, referee, linesman, umpire as well as FA Level 1 and 2 qualifications.
- sustained Netball participation in Tring, at current full capacity, whilst continuing to seek new playing locations in order to try and meet demand. The Netball section continues to grow, with waiting lists for all age groups. We have numerous Level 1 & 2 Coaches, plus qualified umpires in the club.
- having launched The Berkhamsted Netball League in 2021, during this financial year, we grew Club numbers by 28.5% and Team numbers by 30%.
- launched a new Netball club in Berkhamsted called PHOENIX, with an initial circa 50 players in year 7 (U12) to year 9 (U14), playing in the Berkhamsted Netball League.
- Negotiated the takeover of the Mens Senior Football Club, Tring Corinthians FC, creating player pathways between our youth football and their Senior teams. Operational transition had commenced by the end of this financial year, with Legal completion following on in the FY 2023/24.
- Took up the invitation in May 2022 of Dacorum Borough Council to enter into negotiations with them over the leasing of the clubhouse and changing room facilities at Miswell Lane Recreations Ground, Tring HP23 4EX, concluding an initial 5 year Lease that commenced on 9th March 2023.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Tornadoes ability to sustain the overall charitable operation and each of the sports sections at the levels of player participation & team numbers is the key performance measure that makes all the difference for our membership.

The health (both physical & mental) and wellbeing benefits of being active outdoors are well known and that combined with the friendships and social & community engagement arising from playing sports are what makes all the difference for our members.

**TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

**Trustees' Annual Report for the year ended 30 June 2023**

***The degree to which the achievements and performance during the year have benefited wider society.***

Across all of our Sports Sections, we continually advocate the highest standards of good conduct & behaviour, not just during participation in sport, but in all aspects of our young peoples daily lives. We believe the wider local community in and around Tring see the benefits of what we do in the way that our young people behave and conduct themselves away from their involvement with our sports activities.

**Structure, governance and management of the charity**

***The methods used to recruit and appoint new charity trustees.***

The Board may appoint any person who is able and willing to act as a new or additional Trustee and each Trustee shall, upon appointment as a Trustee, consent to become a Member of the Charity and sign and have his name entered in the Register of Members.

Bankers Natwest Bank PLC, 250 Bishopsgate, London, EC2M 4AA

**Financial review**

***The charity's financial position at the end of the year ended 30 June 2023***

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|                                                                              |               |
|------------------------------------------------------------------------------|---------------|
|                                                                              | <b>2023</b>   |
|                                                                              | <b>£</b>      |
| <b>Net income</b>                                                            | 86,707        |
|                                                                              | <hr/>         |
| Unrestricted Revenue Funds available for the general purposes of the charity | 96,999        |
| Restricted Revenue Funds                                                     | (10,292)      |
|                                                                              | <hr/>         |
| <b>Total Funds</b>                                                           | <b>86,707</b> |

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

#### ***Financial review of the position at the reporting date, 30 June 2023 .***

The aim of the Trustees is to ensure that the charities sports sections / club(s) core costs are supported by their membership fee income and sponsorship revenues. Membership Fees are set to reflect current know costs, forecasted cost increases, contribution to central overheads and the ongoing provision of Reserves.

#### ***Policies on reserves.***

Reserves are retained by the Charity primarily to fund future known expenditures and major development initiatives, as well as a contingency for unplanned or exceptional costs.

Surplus cash is invested in bank deposits to generate income to support the objectives of the charity. The charity's financial statements are presented with this Trustees report. The results are in line with the Board of Trustees / Directors expectations.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***Significant events which have affected the financial performance and the financial position.***

The most significant events in the history of TTJSC has been the move to becoming an Incorporated Charity. This commenced back in 2019.

Effective 1st July 2022 Tring Tornadoes Junior Sports Club became Tornadoes Sports Education & Leisure (TSEL). All assets of TTJSC transferred into TSEL. Tring Tornadoes Junior Sports Club is retained as a trading name of Tornadoes Sports Education & Leisure.

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **Details of The Independent Examiner**

Christos Liondaris  
Member of Association of Certified Public Accountants  
Coach House  
Bellevue Road  
Friern Barnet  
N11 3NY

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

## **TORNADOES SPORTS EDUCATION & LEISURE**

Company Registration Number - 12475256

### **Trustees' Annual Report for the year ended 30 June 2023**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

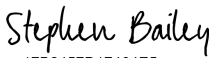
#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 14 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 25 March 2024.

DocuSigned by:  
  
17B2457D17464E5...

**STEPHEN BAILEY**  
**Director and Trustee**

## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2023**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 33 for the year ended 30 June 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 10, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Association of Certified Public Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

## **TORNADOES SPORTS EDUCATION & LEISURE**

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 June 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Certified Public Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

## **TORNADOES SPORTS EDUCATION & LEISURE**

**Signed:-**

DocuSigned by:  
*Christos Liondaris*

6E0A697887F34F6...

**Christos Liondaris - Independent Examiner**

**Association of Certified Public Accountants**

**Coach House  
Bellevue Road  
Friern Barnet  
N11 3NY**

**This report was signed on 25 March 2024**

## TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2023

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2023, as required by the Companies Act 2006)***

|                                      | SORP<br>Ref  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                      |              | 2023<br>£                             | 2023<br>£                           | 2023<br>£                   |
| <b>Income &amp; Endowments from:</b> |              |                                       |                                     |                             |
| Donations & Legacies                 | A1           | 30,542                                | 31,443                              | <b>61,985</b>               |
| Charitable activities                | A2           | 108,467                               | -                                   | <b>108,467</b>              |
| Other trading activities             | A3           | 87,670                                | -                                   | <b>87,670</b>               |
| Investments                          | A4           | 1                                     | -                                   | <b>1</b>                    |
| Other                                | A5           | 6,824                                 | -                                   | <b>6,824</b>                |
| <b>Total income</b>                  | <b>A</b>     | <b>233,504</b>                        | <b>31,443</b>                       | <b>264,947</b>              |
| <b>Expenditure on:</b>               |              |                                       |                                     |                             |
| Raising funds                        | B1           | 12,207                                | -                                   | <b>12,207</b>               |
| Charitable activities                | B2           | 124,298                               | 41,735                              | <b>166,033</b>              |
| <b>Total expenditure</b>             | <b>B</b>     | <b>136,505</b>                        | <b>41,735</b>                       | <b>178,240</b>              |
| <b>Net income for the year</b>       |              | <b>96,999</b>                         | <b>(10,292)</b>                     | <b>86,707</b>               |
| <b>Net income after transfers</b>    | <b>A-B-C</b> | <b>96,999</b>                         | <b>(10,292)</b>                     | <b>86,707</b>               |
| <b>Net movement in funds</b>         |              | <b>96,999</b>                         | <b>(10,292)</b>                     | <b>86,707</b>               |
| <b>Reconciliation of funds:-</b>     | <b>E</b>     |                                       |                                     |                             |
| <b>Total funds carried forward</b>   |              | <b>96,999</b>                         | <b>(10,292)</b>                     | <b>86,707</b>               |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

## **TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2023**

### **TORNADOES SPORTS EDUCATION & LEISURE - Resources applied in the year ended 30 June 2023 towards fixed assets for Charity use:-**

|                                                              | 2023<br>£              |
|--------------------------------------------------------------|------------------------|
| Funds generated in the year as detailed in the SOFA          | -                      |
| Resources applied on functional fixed assets                 | (27,790)               |
| Other applications of funds                                  | -                      |
| <b>Net resources available to fund charitable activities</b> | <b><u>(27,790)</u></b> |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 33 form an integral part of these accounts.

### **Movements in revenue and capital funds for the year ended 30 June 2023**

#### **Revenue accumulated funds**

|                                              | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Recognised gains and losses before transfers | 96,999                             | (10,292)                         | 86,707                      |
|                                              | <b>96,999</b>                      | <b>(10,292)</b>                  | <b>86,707</b>               |
| <b>Closing revenue funds</b>                 | <b><u>96,999</u></b>               | <b><u>(10,292)</u></b>           | <b><u>86,707</u></b>        |

#### **Summary of funds**

|                           | Unrestricted<br>and<br>Designated funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ |
|---------------------------|------------------------------------------------------|----------------------------------|-----------------------------|
| Revenue accumulated funds | 96,999                                               | (10,292)                         | <b>86,707</b>               |

The notes attached on pages 19 to 33 form an integral part of these accounts.

## **TORNADOES SPORTS EDUCATION & LEISURE - Statement of Financial Activities for the year ended 30 June 2023**

### **TORNADOES SPORTS EDUCATION & LEISURE Income and Expenditure Account for the year ended 30 June 2023 as required by the Companies Act 2006**

|                                                                                | 2023<br>£      |
|--------------------------------------------------------------------------------|----------------|
| <b><i>Income</i></b>                                                           |                |
| Income from operations                                                         | 237,430        |
| Refunds from HMRC on gift aided donations                                      | 20,692         |
| Investment income                                                              |                |
| Interest receivable                                                            | 1              |
| Other operating income                                                         | 6,824          |
| <b>Gross income in the year before exceptional items</b>                       | <b>264,947</b> |
| <b>Gross income in the year including exceptional items</b>                    | <b>264,947</b> |
| <b><i>Expenditure</i></b>                                                      |                |
| Charitable expenditure, excluding depreciation and amortisation                | 163,299        |
| Fundraising costs                                                              | 12,207         |
| Governance costs                                                               | 2,734          |
| Realised losses on disposals of social investments which are programme related | -              |
| <b>Total expenditure in the year</b>                                           | <b>178,240</b> |
| <b>Net income before tax in the financial year</b>                             | <b>86,707</b>  |
| Tax on surplus on ordinary activities                                          | -              |
| <b>Net income after tax in the financial year</b>                              | <b>86,707</b>  |
| <b>Retained surplus for the financial year</b>                                 | <b>86,707</b>  |
| All activities derive from continuing operations                               |                |

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**TORNADOES SPORTS EDUCATION & LEISURE - Balance Sheet as at 30 June 2023**

|                                                                                                 | <b>SORP</b> |            | <b>2023</b>   |
|-------------------------------------------------------------------------------------------------|-------------|------------|---------------|
|                                                                                                 | <b>Note</b> | <b>Ref</b> | <b>£</b>      |
| <b>Fixed assets</b>                                                                             |             | <b>A</b>   |               |
| Tangible assets                                                                                 | 10          | A2         | 27,790        |
| <b>Current assets</b>                                                                           |             | <b>B</b>   |               |
| Stocks                                                                                          |             | B1         | 5,887         |
| Cash at bank and in hand                                                                        |             | B4         | 67,064        |
| <b>Total current assets</b>                                                                     |             |            | 72,951        |
| <b>Creditors: amounts falling due within one year</b>                                           | 12          | C1         | (14,034)      |
| <b>Net current assets</b>                                                                       |             |            | 58,917        |
| <b>The total net assets of the charity</b>                                                      |             |            | <b>86,707</b> |
| <b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b> |             |            |               |
| <b>Restricted funds</b>                                                                         |             |            |               |
| Restricted Revenue Funds                                                                        | 16          | D2         | (10,292)      |
|                                                                                                 |             |            | (10,292)      |
| <b>Unrestricted Funds</b>                                                                       |             |            |               |
| Unrestricted Revenue Funds                                                                      | 16          | D3         | 96,999        |
|                                                                                                 |             |            | 96,999        |
| <b>Designated Funds</b>                                                                         |             |            | -             |
| <b>Total charity funds</b>                                                                      |             |            | <b>86,707</b> |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

**TORNADOES SPORTS EDUCATION & LEISURE - Balance Sheet as at 30 June 2023**

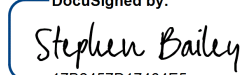
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 13.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

DocuSigned by:  
  
17B2457D17464E5...

**STEPHEN BAILEY**

**Trustee**

**Approved by the board of trustees on 25 March 2024**

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

# TORNADOES SPORTS EDUCATION & LEISURE

## Notes to the Accounts for the year ended 30 June 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Notes to the Accounts for the year ended 30 June 2023**

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2023

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

|                    |                   |
|--------------------|-------------------|
| Land and buildings | 0 % straight line |
|--------------------|-------------------|

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Creditors and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

All financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique.

## **TORNADOES SPORTS EDUCATION & LEISURE**

### **Notes to the Accounts for the year ended 30 June 2023**

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

#### **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### **4 Significance of financial instruments to the charity's position**

There are no significant implications of such matters.

#### **5 The contribution of volunteers**

The charity depends on the support of its volunteers, which is much appreciated. The charity had 116 Volunteers who donated over 10,000 hours of their time organising weekly coaching sessions and (for the majority of our Age Groups) matches each weekend too within our Football and Netball Sections.

In addition, across our various Leadership & Management Committees, an estimated average of 1,000 additional hours is contributed by Functional and Sports Section management, planning, organising & evaluating the various sports operations and the associated Coach & Player Development programmes.

Over and above the Volunteer contributions to Sports Operations an estimated average of a further 1,000 hours is contributed across: Membership Administration; Communications, Identity & Digital Presence; Systems & Technology; Financial Administration; Secretarial; end-of-season events & tournament attendances; various fundraising / grant funding initiatives & applications and most importantly Safeguarding & Child Welfare.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2023

#### 6 Defined contribution pension schemes

The charity did not operate a defined contribution pension scheme during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 7 Defined benefit pension scheme

The charity did not operate a defined benefit pension scheme during the year.

#### 8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 9 Deferred income - Unrestricted and Designated funds

| <i>Current Year</i>                              | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year |
|--------------------------------------------------|----------------------|---------------------------------|--------------------------------------|
|                                                  | £                    | £                               | £                                    |
| Sundry items under £1000                         | -                    | -                               | 6,061                                |
| <b>Total</b>                                     | <b>-</b>             | <b>-</b>                        | <b>6,061</b>                         |
|                                                  |                      |                                 | <b>2023</b>                          |
|                                                  |                      |                                 | <b>£</b>                             |
| <b>These deferrals are included in creditors</b> |                      |                                 | <b>6,061</b>                         |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2023

#### 10 Tangible fixed assets

| <i>Current Year</i>    | <b>Land and<br/>Buildings</b> | <b>Plant &amp;<br/>Machinery</b> | <b>Motor<br/>Vehicles</b> |
|------------------------|-------------------------------|----------------------------------|---------------------------|
|                        | £                             | £                                | £                         |
| <b>Cost</b>            |                               |                                  |                           |
| Additions              | 27,790                        | -                                | -                         |
| <b>At 30 June 2023</b> | <b>27,790</b>                 | -                                | -                         |
| <b>Depreciation</b>    |                               |                                  |                           |
| <b>At 30 June 2023</b> | -                             | -                                | -                         |
| <b>Net book value</b>  |                               |                                  |                           |
| <b>At 30 June 2023</b> | <b>27,790</b>                 | -                                | -                         |

#### 11 Stocks & Work in Progress

**2023**  
**£**

|                           |              |
|---------------------------|--------------|
| Stocks before write downs | 5,887        |
|                           | <b>5,887</b> |

#### *Analysis of the carrying value of stocks and work in progress by activities*

|                        | <b>Work in Progress</b> |             | <b>Stocks</b> |
|------------------------|-------------------------|-------------|---------------|
|                        | <b>2023</b>             | <b>2022</b> | <b>2023</b>   |
|                        | £                       | £           | £             |
| <b>Activity</b>        |                         |             |               |
| Fundraising activities | -                       | -           | 5,887         |
|                        | -                       | -           | <b>5,887</b>  |

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

**2023**  
**£**

|                                                   |               |
|---------------------------------------------------|---------------|
| Trade creditors                                   | 5,573         |
| Accruals                                          | 2,400         |
| Deferred Income - Unrestricted & designated funds | 6,061         |
|                                                   | <b>14,034</b> |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2023

#### 13 Income and Expenditure account summary

|                                | 2023<br>£     |
|--------------------------------|---------------|
| <b>At 1 July 2022</b>          | -             |
| Surplus after tax for the year | 86,707        |
| <b>At 30 June 2023</b>         | <b>86,707</b> |

#### 14 Related party transactions

During the financial year, in light of the substantial time, effort and professional competence required to plan, coordinate, negotiate and secure agreements for the takeover of Tring Corinthians and the Lease for Miswell Lane, the Trustees/Directors approved two payments to Verbatim Global Services Limited, of which, Stephen Bailey is the sole Director and Shareholder:

1.0008 - Miswell Facility take on planning, negotiation & mobilisation (£5,000 + VAT)

2.0009 - Corinthians Acquisition planning, negotiation & mobilisation (£5,000 + VAT)

Also during the financial year, The Tornadoes Webshop Operations were out-tasked to Alexander Lewis Bailey, a connected person of Trustee Stephen Bailey and payments totalling £1,242.14 were made.

#### 15 Particulars of how particular funds are represented by assets and liabilities

| <b>At 30 June 2023</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Tangible Fixed Assets  | 27,790                              | -                                 | -                                 |
| Current Assets         | 83,243                              |                                   | (10,292)                          |
| Current Liabilities    | (14,034)                            | -                                 | -                                 |
|                        | <b>96,999</b>                       | <b>-</b>                          | <b>(10,292)</b>                   |
| <b>At 1 July 2022</b>  | <b>Unrestricted<br/>funds<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> |
|                        | -                                   | -                                 | -                                 |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2023

#### 16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

|                                                   | Funds<br>brought<br>forward from<br>2022 | Movement in<br>funds in 2023 | Transfers<br>between<br>funds in 2023 |
|---------------------------------------------------|------------------------------------------|------------------------------|---------------------------------------|
|                                                   | £                                        | See Note 17<br>£             | See Note 0<br>£                       |
| <b><i>Unrestricted and designated funds:-</i></b> |                                          |                              |                                       |
| Unrestricted Revenue Funds                        | -                                        | 96,999                       | -                                     |
| <b>Total unrestricted and designated funds</b>    | <b>-</b>                                 | <b>96,999</b>                | <b>-</b>                              |
| <b><i>Restricted funds:-</i></b>                  |                                          |                              |                                       |
| Sundry other funds                                | -                                        | (10,292)                     | -                                     |
| <b>Total restricted funds</b>                     | <b>-</b>                                 | <b>(10,292)</b>              | <b>-</b>                              |
| <b>Total charity funds</b>                        | <b>-</b>                                 | <b>86,707</b>                | <b>-</b>                              |

## TORNADOES SPORTS EDUCATION & LEISURE

### Notes to the Accounts for the year ended 30 June 2023

#### 17 Analysis of movements in funds over the year as shown in Note 16

|                                                   | Income         | Expenditure      | Other<br>Gains &<br>Losses |
|---------------------------------------------------|----------------|------------------|----------------------------|
|                                                   | 2023           | 2023             | 2023                       |
|                                                   | £              | £                | £                          |
| <b><i>Unrestricted and designated funds:-</i></b> |                |                  |                            |
| Unrestricted Revenue Funds                        | 233,504        | (136,505)        | -                          |
| <b><i>Restricted funds:-</i></b>                  |                |                  |                            |
| Sundry other funds                                | 31,443         | (41,735)         | -                          |
|                                                   | <b>264,947</b> | <b>(178,240)</b> | <b>-</b>                   |

#### 18 The purposes for which the funds

##### ***Unrestricted and designated funds:-***

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

##### ***Restricted funds:-***

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### 19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 20 Donations, Grants and Legacies

|                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|---------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                   | 2023                                  | 2023                                | 2023                        |
|                                                   | £                                     | £                                   | £                           |
| <b>Donations and gifts from individuals</b>       |                                       |                                     |                             |
| Refunds from HMRC on gift aided donations         | 20,692                                | -                                   | <b>20,692</b>               |
| Mr D Evans                                        | 7,350                                 | -                                   | <b>7,350</b>                |
| <b>Total donations and gifts from individuals</b> | <b>28,042</b>                         | <b>-</b>                            | <b>28,042</b>               |

|                                                         | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|---------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                         | 2023                                  | 2023                                | 2023                        |
|                                                         | £                                     | £                                   | £                           |
| <b>Revenue grants from government and public bodies</b> |                                       |                                     |                             |
| Small grants individually less than £1000               | 1,000                                 | -                                   | <b>1,000</b>                |
| The Football Foundation                                 | -                                     | 31,443                              | <b>31,443</b>               |
| <b>Total public sector revenue grants</b>               | <b>1,000</b>                          | <b>31,443</b>                       | <b>32,443</b>               |

|                                                            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                            | 2023                                  | 2023                                | 2023                        |
|                                                            | £                                     | £                                   | £                           |
| <b>Revenue grants and donations from non public bodies</b> |                                       |                                     |                             |
| Small grants individually less than £1000                  | 1,500                                 | -                                   | <b>1,500</b>                |
| <b>Total private sector revenue grants</b>                 | <b>1,500</b>                          | <b>-</b>                            | <b>1,500</b>                |
| <b>Total Donations, Grants and Legacies</b>                |                                       |                                     |                             |
| <b>Total Donations, Grants and Legacies</b> A1             | <b>30,542</b>                         | <b>31,443</b>                       | <b>61,985</b>               |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

### 21 Income from charitable activities - Trading Activities

| <i>Current year</i>                                | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|----------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                    | 2023                                  | 2023                                | 2023                        |
|                                                    | £                                     | £                                   | £                           |
| <b>Primary purpose and ancillary trading</b>       |                                       |                                     |                             |
| Kit income                                         | 16,606                                | -                                   | <b>16,606</b>               |
| Membership fees                                    | 91,861                                | -                                   | <b>91,861</b>               |
| <b>Total Primary purpose and ancillary trading</b> | <b>108,467</b>                        | <b>-</b>                            | <b>108,467</b>              |

### 22 Total Income from charitable activities

| <i>Current year</i>                             | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|-------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                 | 2023                                  | 2023                                | 2023                        |
|                                                 | £                                     | £                                   | £                           |
| Total income from charitable trading            | 108,467                               | -                                   | <b>108,467</b>              |
| <b>Total from charitable activities      A2</b> | <b>108,467</b>                        | <b>-</b>                            | <b>108,467</b>              |

### 23 Income from other, non charitable, trading activities

|                                            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|--------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                            | 2023                                  | 2023                                | 2023                        |
|                                            | £                                     | £                                   | £                           |
| Income from fundraising events             | 1,658                                 | -                                   | <b>1,658</b>                |
| Non-charitable trading activities          | 86,012                                | -                                   | <b>86,012</b>               |
| <b>Total from other activities      A3</b> | <b>87,670</b>                         | <b>-</b>                            | <b>87,670</b>               |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

### 24 Investment income

|                                |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|--------------------------------|-----------|---------------------------------------|-------------------------------------|-----------------------------|
|                                |           | 2023                                  | 2023                                | 2023                        |
|                                |           | £                                     | £                                   | £                           |
| Bank Interest Receivable       |           | 1                                     | -                                   | 1                           |
| <b>Total investment income</b> | <b>A4</b> | <b>1</b>                              | <b>-</b>                            | <b>1</b>                    |

### 25 Other income and gains

|                           |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|---------------------------|-----------|---------------------------------------|-------------------------------------|-----------------------------|
| <i>Current year</i>       |           | 2023                                  | 2023                                | 2023                        |
|                           |           | £                                     | £                                   | £                           |
| Sundry other income       |           | 6,824                                 | -                                   | 6,824                       |
| <b>Total other income</b> | <b>A5</b> | <b>6,824</b>                          | <b>-</b>                            | <b>6,824</b>                |

### 26 Expenditure on charitable activities - Direct spending

|                                       |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|---------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|
| <i>Current Year</i>                   |            | 2023                                  | 2023                                | 2023                        |
|                                       |            | £                                     | £                                   | £                           |
| Training & Match Equip, Refs, Tournam |            | 37,428                                | -                                   | 37,428                      |
| Pitch Hire, Grounds Maintenance & Dev |            | 45,558                                | -                                   | 45,558                      |
| Kit costs                             |            | 18,164                                | -                                   | 18,164                      |
| <b>Total direct spending</b>          | <b>B2a</b> | <b>101,150</b>                        | <b>-</b>                            | <b>101,150</b>              |

### 27 Expenditure on charitable activities- Grant funding of activities

|                                |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|--------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|
| <i>Current Year</i>            |            | 2023                                  | 2023                                | 2023                        |
|                                |            | £                                     | £                                   | £                           |
| Grant Expenditure              |            | -                                     | 41,735                              | 41,735                      |
| <b>Total grantmaking costs</b> | <b>B2c</b> | <b>-</b>                              | <b>41,735</b>                       | <b>41,735</b>               |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

### 28 Support costs for charitable activities

| <i>Current Year</i>                                                                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                                                                                       | 2023                                  | 2023                                | 2023                        |
|                                                                                                                       | £                                     | £                                   | £                           |
| <b><i>Premises Expenses</i></b>                                                                                       |                                       |                                     |                             |
| Other Premises Costs                                                                                                  | 5,985                                 | -                                   | 5,985                       |
| <b><i>Administrative overheads</i></b>                                                                                |                                       |                                     |                             |
| Advertising and marketing                                                                                             | 1,436                                 | -                                   | 1,436                       |
| Sundry expenses                                                                                                       | 3,787                                 | -                                   | 3,787                       |
| <b><i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i></b> |                                       |                                     |                             |
| As detailed in Note 29                                                                                                | 2,400                                 | -                                   | 2,400                       |
| <b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>                                   |                                       |                                     |                             |
| Other legal and professional                                                                                          | 12,000                                | -                                   | 12,000                      |
| <b><i>Financial costs</i></b>                                                                                         |                                       |                                     |                             |
| Bank charges                                                                                                          | 2,811                                 | -                                   | 2,811                       |
| <b>Support costs before reallocation</b>                                                                              | <b>28,419</b>                         | <b>-</b>                            | <b>28,419</b>               |
| <b><i>Less support costs reallocated to specific activities</i></b>                                                   |                                       |                                     |                             |
| To costs of raising funds                                                                                             | (8,005)                               | -                                   | (8,005)                     |
| <b>Total support costs - Current Year</b>                                                                             | <b>20,414</b>                         | <b>-</b>                            | <b>20,414</b>               |

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

### 29 Other Expenditure - Governance costs

| <i>Current Year</i>           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|-------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                               | 2023                                  | 2023                                | 2023                        |
|                               | £                                     | £                                   | £                           |
| Other governance costs        | 2,734                                 | -                                   | 2,734                       |
| <b>Total Governance costs</b> | <b>2,734</b>                          | <b>-</b>                            | <b>2,734</b>                |

*Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

|                                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|-------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                                                   | 2023                                  | 2023                                | 2023                        |
|                                                                   | £                                     | £                                   | £                           |
| Assurance -Non audit or examination                               | 2,160                                 | -                                   | 2,160                       |
| Tax advisory fees                                                 | 240                                   | -                                   | 240                         |
| <b>Total additional fees included in support costs at Note 28</b> | <b>2,400</b>                          | <b>-</b>                            | <b>2,400</b>                |

### 30 Total Charitable expenditure

| <i>Current Year</i>                 |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|-------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|
|                                     |            | 2023                                  | 2023                                | 2023                        |
|                                     |            | £                                     | £                                   | £                           |
| Total direct spending               | <b>B2a</b> | 101,150                               | -                                   | 101,150                     |
| Total grantmaking costs             | <b>B2c</b> | -                                     | 41,735                              | 41,735                      |
| Total support costs                 | <b>B2d</b> | 20,414                                | -                                   | 20,414                      |
| Total Governance costs              | <b>B2e</b> | 2,734                                 | -                                   | 2,734                       |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>124,298</b>                        | <b>41,735</b>                       | <b>166,033</b>              |

## TORNADOES SPORTS EDUCATION & LEISURE

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

### 31 Expenditure on raising funds and costs of investment management

| <i>Current Year</i>            |           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds |
|--------------------------------|-----------|---------------------------------------|-------------------------------------|-----------------------------|
|                                |           | 2023                                  | 2023                                | 2023                        |
|                                |           | £                                     | £                                   | £                           |
| Cost of fundraising activities |           | 4,202                                 | -                                   | <b>4,202</b>                |
| Reallocated from support costs |           | 8,005                                 | -                                   | <b>8,005</b>                |
| <b>Total fundraising costs</b> | <b>B1</b> | <b>12,207</b>                         | <b>-</b>                            | <b>12,207</b>               |