

THE OLD SPOTTED DOG GROUND TRUST LIMITED

England & Wales · Charity number 1199417

Details

Status	Registered
Legal form	Charitable company
Company number	09349773
Registered	2022-06-22
Register	View on the Charity Commission register

Contact

Address	The Old Spotted Dog Ground Trust Rear 212 Upton Lane London E7 9NP
Phone	0
Email	trust@oldspotteddog.org
Website	https://www.oldspotted.dog/

Activities

Objects: STATEMENT OF OBJECTS3 OBJECTS3.1 THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE FOR THE BENEFIT OF THEINHABITANTS OF THE LONDON BOROUGH OF NEWHAM AND THE SURROUNDING AREAWITHOUT DISCRIMINATION OF SEX OR OF POLITICAL, RELIGIOUS AND OTHER OPINIONS BYPROVIDING OR ASSISTING IN THE PROVISION OF RECREATION AND LEISURE TIMEOCCUPATION WITH THE OBJECTIVE OF IMPROVING CONDITIONS OF LIFE FOR THE SAIDINHABITANTS.3.2 IN FURTHERANCE OF THE ABOVE CHARITABLE OBJECTS BUT NOT FURTHER OR OTHERWISE THECOMPANY SHALL HAVE THE FOLLOWING POWERS:-3.2.1 TO PURCHASE, TAKE ON LEASE OR IN EXCHANGE HIRE OR OTHERWISE ACQUIREREAL OR PERSONAL PROPERTY AND RIGHTS OR PRIVILEGES ANYWHERE IN THE WORLDAND TO CONSTRUCT MAINTAIN AND ALTER BUILDINGS OR ERECTIONS.3.2.2 TO RAISE FUNDS, NEGOTIATE SPONSORSHIP AND ORGANISE APPEALS AND INVITEAND RECEIVE CONTRIBUTIONS FROM ANY PERSON OR PERSONS WHATSOEVER BYWAY OF SUBSCRIPTION DONATION AND OTHERWISE PROVIDED THAT THE COMPANYSHALL NOT UNDERTAKE ANY PERMANENT TRADING ACTIVITIES IN RAISING FUNDS FORTHE CHARITABLE OBJECTS AFORESAID.3.2.3 TO SELL MANAGE LET OR MORTGAGE DISPOSE OF OR TURN TO ACCOUNT ANY OR ALLOF THE PROPERTY OR ASSETS OF THE COMPANY SUBJECT TO SUCH CONSENTS ASMAY BE REQUIRED BY LAW.3.2.4 TO EXECUTE AND DO ALL SUCH OTHER INSTRUMENTS ACTS AND THINGS AS MAYBE REQUISITE FOR THE EFFICIENT MANAGEMENT, DEVELOPMENT ANDADMINISTRATION OF THE SAID PROPERTY.3.2.5 TO BORROW OR RAISE MONEY FOR THE OBJECT OF THE COMPANY ON SUCH TERMSAND ON SUCH SECURITY AS MAY BE THOUGHT FIT SUBJECT TO SUCH CONSENTS ASMAY BE REQUIRED BY LAW.3.2.6 TO TAKE AND ACCEPT ANY GIFT OF MONEY PROPERTY OR OTHER ASSETS WHETHERSUBJECT TO ANY SPECIAL TRUST OR NOT FOR THE OBJECTS OF THE COMPANY.

Activities: To improve and maintain the Old Spotted Dog ground, clubhouse, and warehouse for the object of the charity which is to provide sports facilities for recreation and leisure time occupation to the inhabitants of London Borough of Newham and its surrounding areas.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport

Geography

- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£176,487	£122,672	-	-
2024-06-30	£229,656	£160,779	-	-
2023-06-30	£102,075	£116,688	-	-

Trustees

Name	Role	Appointed
Annu Mayor		2019-11-08
Charles McDonald		2025-08-08
Hannah Symmons		2025-12-06
Ian Foster		2021-10-04
Johanna Kuosa		2021-10-04
Joseph Cassidy		2019-11-08
KEVIN ROBERT BLOWE		2019-11-08
Mark Francis Soames		2021-10-04
Sukhdev Johal		2021-01-11

THE OLD SPOTTED DOG GROUND TRUST LIMITED

England & Wales - Charity number 1199417

Accounts

Company registration number 09349773 (England and Wales)

Charity registration number 1199417 (England and Wales)

THE OLD SPOTTED DOG GROUND TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

THE OLD SPOTTED DOG GROUND TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Mayor	
K Stien	(Resigned 1 October 2025)
I Foster	
J Cassidy	
J Kuosa	
K Blowe	
C McDonald	(Appointed 8 August 2025)
T D Marsland	(Appointed 19 June 2025, Resigned 18 October 2025)
M F Soames	
S Johal	
S Ord	

Charity number 1199417

Company number 09349773

Registered office The Old Spotted Dog Ground
Rear Of 212 Upton Lane
Forest Gate
London
E7 9NP

Independent examiner BK Plus Audit Limited
Oakingham House
Frederick Place
High Wycombe
Buckinghamshire
HP11 1JU

THE OLD SPOTTED DOG GROUND TRUST LIMITED

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THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to provide sports facilities for recreation and leisure to the inhabitants of London Borough of Newham and its surrounding areas. We currently spend our money to improve and maintain the Old Spotted Dog Ground, its clubhouse and warehouse in order meet this objective.

Achievements and performance

The Trust is run by a Board of Trustees. The day to day work of the charity is devolved to Grounds, Clubhouse and Bar Committees, which are made up of Trustees and volunteers, although the Board retains overall and final decision-making powers. The charity has policies covering conflict of interest, equal opportunities, safeguarding and directors' code of conduct. We also have a memorandum of understanding with Clapton Community Football Club, the owner of these properties, that sets out the different areas of responsibilities, the obligations the Trust has to the Club and both organisations' wider duty to provide benefits to the local community in Newham.

During 2024-25, we have worked hard to consolidate the most important asset for a football venue: our pitch. In December 2023, our Grounds Committee was recognised for their efforts when they won the Grounds Management Association Award for best volunteer grounds team at an awards dinner at Headingley Stadium in Leeds. Over the course of the last year, they have ensured that there was no cancellation of any Clapton Community FC men's or women's first team matches for the entire season.

Financial review

Over the course of the year, we have also focused on the development of our primary source of reliable income, our licensed bar. In September 2023, we launched our own beer, Old Scaffold Daze, in collaboration with a local Forest Gate brewery, the Pretty Decent Beer Company. The bar is currently operated by paid casual staff but as demand for opening increases, the Trust is exploring the prospect of recruiting and employing our first member of staff, a Bar Manager, in the coming financial year.

As well as providing facilities for Clapton Community FC's first teams and weekly Youth Training sessions, the Trust has also made the clubhouse available for local community groups, meetings, film screenings, bands and children's parties.

As the financial year ended, works by the London Borough of Newham were about to begin to transform the alley behind the ground between Disraeli Road and Upton Lane (which is part of the freehold) into a shared cycle path. This project has been under negotiation for some time and we are delighted that it is now almost underway. The bar is currently operated by paid casual staff, but with demand for opening for events increasing, the Trust recruited Nicholas Goulding as Bar Manager, who started on 1 July 2025.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Trust is run by a Board of Trustees. The day to day work of the charity is devolved to Grounds, Clubhouse and Bar Committees, which are made up on Trustees and volunteers, although the Board retains overall and final decision-making powers. The charity has carried over existing policies covering conflict of interest, equal opportunities, safeguarding and directors' code of conduct from its previous governance structure.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Mayor

K Stien

(Resigned 1 October 2025)

I Foster

J Cassidy

J Kuosa

K Blowe

C McDonald

(Appointed 8 August 2025)

T D Marlsand

(Appointed 19 June 2025, Resigned 18 October 2025)

M F Soames

S Johal

S Ord

The Trustees Report was approved by the Board of Trustees.



K Blowe

Trustee

Date: 25 February 2026

THE OLD SPOTTED DOG GROUND TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OLD SPOTTED DOG GROUND TRUST LIMITED

I report to the trustees on my examination of the financial statements of The Old Spotted Dog Ground Trust Limited (the charitable company) for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

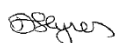
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company's Trustees as a body, for my work or for this report.



David Hynes
BK Plus Audit Limited

Oakingham House
Frederick Place
High Wycombe
Buckinghamshire
HP11 1JU

Dated: ..25/02/2026...

THE OLD SPOTTED DOG GROUND TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Voluntary Income	3	1,269	49,858	51,127	48,417
Charitable activities	4	125,360	-	125,360	117,999
Other income	5	-	-	-	63,240
Total income		126,629	49,858	176,487	229,656
Expenditure on:					
Raising funds	6	50,202	-	50,202	47,747
Charitable activities	7	72,470	-	72,470	113,032
Total expenditure		122,672	-	122,672	160,779
Net income		3,957	49,858	53,815	68,877
Transfers between funds	16	49,858	(49,858)	-	-
Net movement in funds	8	53,815	-	53,815	68,877
Reconciliation of funds:					
Fund balances as at 1 July 2024		39,002	-	39,002	(29,875)
Fund balances at 30 June 2025		92,817	-	92,817	39,002

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

BALANCE SHEET

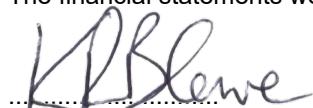
AS AT 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		84,189		9,252
Current assets					
Debtors	13	1,739		378	
Cash at bank and in hand		12,356		32,939	
		<u>14,095</u>		<u>33,317</u>	
Creditors: amounts falling due within one year	14	<u>(5,467)</u>		<u>(3,567)</u>	
Net current assets			8,628		29,750
Total assets less current liabilities			<u>92,817</u>		<u>39,002</u>
The funds of the charitable company					
Unrestricted funds	15		92,817		39,002
			<u>92,817</u>		<u>39,002</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025, although an independent examination has been carried out under section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 February 2026



K Blowe
Trustee

Company registration number 09349773 (England and Wales)

THE OLD SPOTTED DOG GROUND TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	19		62,233		30,605
Investing activities					
Purchase of tangible fixed assets		(82,816)		(9,319)	
Net cash used in investing activities			(82,816)		(9,319)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(20,583)		21,286
Cash and cash equivalents at beginning of year			32,939		11,653
Cash and cash equivalents at end of year			12,356		32,939

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

The Old Spotted Dog Ground Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Spotted Dog Ground, Rear Of 212 Upton Lane, Forest Gate, London, E7 9NP.

1.1 Basis of preparation

The accounts have been prepared in accordance with the charitable company's Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

1.3 Charitable funds

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

1.4 Income

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

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

Rental income is in relation to a phone mast, where substantially all of the benefits and risks of ownership remain with the charitable company.

Revenue from the sale of goods - primarily bar sales - is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, which is usually at the point of sale.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on a straight line basis
Fixtures and fittings	25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Fund Accounting

General funds are funds that are available for use at the discretion of the Board in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity and which have not been designated for other purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3 Income from voluntary sources

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £
Donations and gifts	1,269	-	1,269	4,236	-
Grant income	-	49,858	49,858	-	44,181
	<u>1,269</u>	<u>49,858</u>	<u>51,127</u>	<u>4,236</u>	<u>44,181</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of goods	114,750	108,072
Other income	2,586	135
Charitable rental income	8,024	9,792
	<u>125,360</u>	<u>117,999</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Balance with parent company written - off	-	63,240
	<u>-</u>	<u>63,240</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Commercial operation costs	50,202	47,747
	<u>50,202</u>	<u>47,747</u>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	20,969	15,080
Depreciation and impairment	7,879	5,262
Training costs	179	202
Rates	3,845	2,400
Cleaning	871	4,888
Property repairs and maintenance	21,461	67,119
Accountancy	2,501	1,738
Bank Charges	191	108
Telecommunications	186	38
Sundry expenses	14,388	16,197
	<u>72,470</u>	<u>113,032</u>
Analysis by fund		
Unrestricted funds	<u>72,470</u>	<u>113,032</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging:		
Depreciation of owned tangible fixed assets	<u>7,879</u>	<u>5,262</u>

9 Trustees

During the year, no trustees received any remuneration or other benefits (2024: £Nil).

During the year ended 30 June 2025, expenses of £5,754 were paid to 7 Trustees, in respect of consumables bought on behalf of, and reimbursed by, the charity (2024: £1,272 paid to 4 Trustees). At the year end, £Nil remained outstanding (2024: £53).

10 Employees

The charitable company had one employee (2024: one) in the year.

	2025 £	2024 £
Employment costs		
Wages and salaries	20,648	14,947
Social security costs	321	133
	<u>20,969</u>	<u>15,080</u>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 01 July 2024	16,799	1,478	18,277
Additions	-	82,816	82,816
	<hr/>	<hr/>	<hr/>
At 30 June 2025	16,799	84,294	101,093
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 01 July 2024	7,926	1,099	9,025
Depreciation charged in the year	3,057	4,822	7,879
	<hr/>	<hr/>	<hr/>
At 30 June 2025	10,983	5,921	16,904
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 30 June 2025	5,816	78,373	84,189
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2024	8,873	379	9,252
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1	-
Other debtors	1,738	378
	<hr/>	<hr/>
	1,739	378
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,702	174
Trade creditors	1,460	1,106
Other creditors	785	1,037
Accruals	1,520	1,250
	<hr/>	<hr/>
	5,467	3,567
	<hr/> <hr/>	<hr/> <hr/>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	39,002	126,629	(122,672)	49,858	92,817
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	Transfer in on conversion to charitable company	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	(15,262)	57,894	(116,688)	44,181	(29,875)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Transfers	At 30 June 2025
	£	£	£	£
Capital fund	-	49,858	(49,858)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Transfers	At 30 June 2024
	£	£	£	£
	-	44,181	(44,181)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The capital fund represents funds received for the purpose of capital expenditure.

During the year a transfer between funds was made of £49,858 (2024: £Nil), representing the value of fixed assets purchased with restricted funding, now used for general (unrestricted) purposes.

17 Related party transactions

There were no disclosable related party transactions during the year.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

18 Net liabilities transferred on conversion to charitable company

In the prior year, the net liabilities from The Old Spotted Dog Ground Trust Limited were transferred to this, charitable company. The net liabilities transferred can be summarised as follows:

Tangible fixed assets - £8,381
Bank - £64,208
Creditors - £(87,851)

Net Liabilities - £(15,262)

19 Cash generated from operations	2025	2024
	£	£
Surplus for the year	53,815	68,877
Adjustments for:		
Depreciation and impairment of tangible fixed assets	7,879	5,262
Movements in working capital:		
(Increase)/decrease in debtors	(1,361)	17,444
Increase/(decrease) in creditors	1,900	(60,978)
Cash generated from operations	<u>62,233</u>	<u>30,605</u>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

England & Wales - Charity number 1199417

Accounts

Charity registration number 1199417

Company registration number 09349773 (England and Wales)

THE OLD SPOTTED DOG GROUND TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

THE OLD SPOTTED DOG GROUND TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Mayor H Gregory I Foster J Cassidy J Kuosa K Blowe K Stien L B Miller M F Soames R Lawley S Johal S Ord S Tizard	(Resigned 16 February 2024) (Appointed 8 August 2024)
Charity number	1199417	
Company number	09349773	
Registered office	The Old Spotted Dog Ground Rear Of 212 Upton Lane Forest Gate London E7 9NP	
Independent examiner	BK Plus Limited Oakingham House Frederick Place High Wycombe Buckinghamshire HP11 1JU	

THE OLD SPOTTED DOG GROUND TRUST LIMITED

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THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024. These financial statements are the first that the entity has prepared as a charitable company.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to provide sports facilities for recreation and leisure to the inhabitants of London Borough of Newham and its surrounding areas. We currently spend our money to improve and maintain the Old Spotted Dog Ground, its clubhouse and warehouse in order meet this objective.

Achievements and performance

The Trust is run by a Board of Trustees. The day to day work of the charity is devolved to Grounds, Clubhouse and Bar Committees, which are made up on Trustees and volunteers. although the Board retains overall and final decision-making powers. The charity has policies covering conflict of interest, equal opportunities, safeguarding and directors' code of conduct. We also have a memorandum of understanding with Clapton Community Football Club, the owner of these properties, that sets out the different areas of responsibilities, the obligations the Trust has to the Club and both organisations' wider duty to provide benefits to the local community in Newham.

During 2023-24, we have worked hard to consolidate the most important asset for a football venue: our pitch. In December 2023, our Grounds Committee was recognised for their efforts when they won the Grounds Management Association Award for best volunteer grounds team at an awards dinner at Headingley Stadium in Leeds. Over the course of the last year, they have ensured that there was no cancellation of any Clapton Community FC men's or women's first team matches for the entire season.

Financial review

Over the course of the year, we have also focused on the development of our primary source of reliable income, our licensed bar. In September 2023, we launched our own beer, Old Scaffold Daze, in collaboration with a local Forest Gate brewery, the Pretty Decent Beer Company. The bar is currently operated by paid casual staff but as demand for opening increases, the Trust is exploring the prospect of recruiting and employing our first member of staff, a Bar Manager, in the coming financial year.

As well as providing facilities for Clapton Community FC's first teams and weekly Youth Training sessions, the Trust has also made the clubhouse available for local community groups, meetings, film screenings, bands and children's parties.

As the financial year ended, works by the London Borough of Newham were about to begin to transform the alley behind the ground between Disraeli Road and Upton Lane (which is part of the freehold) into a shared cycle path. This project has been under negotiation for some time and we are delighted that it is now almost underway. The Trust has also submitted a detailed planning application for the construction of a new toilet block in the ground, along with a funding application to the Football Foundation to cover 70% of the costs. If both are successful, the Trust plans to start construction in early 2025.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

The Trust is run by a Board of Trustees. The day to day work of the charity is devolved to Grounds, Clubhouse and Bar Committees, which are made up on Trustees and volunteers, although the Board retains overall and final decision-making powers. The charity has carried over existing policies covering conflict of interest, equal opportunities, safeguarding and directors' code of conduct from its previous governance structure.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Mayor

H Gregory

(Resigned 16 February 2024)

I Foster

J Cassidy

J Kuosa

K Blowe

K Stien

(Appointed 8 August 2024)

L B Miller

M F Soames

R Lawley

S Johal

S Ord

S Tizard

The Trustees Report was approved by the Board of Trustees.



K Blowe

Trustee

Date: 10 February 2025

THE OLD SPOTTED DOG GROUND TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OLD SPOTTED DOG GROUND TRUST LIMITED

I report to the trustees on my examination of the financial statements of The Old Spotted Dog Ground Trust Limited (the charitable company) for the year ended 30 June 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

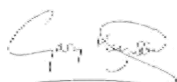
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

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

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



Gary A Heywood (Senior Statutory Auditor)
BK Plus Limited

Statutory Auditor

Oakingham House
Frederick Place
High Wycombe
Buckinghamshire
HP11 1JU

Dated: 10/02/2025

THE OLD SPOTTED DOG GROUND TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	48,417	35,281
Charitable activities	4	117,999	66,794
Other income	5	63,240	-
Total income		<u>229,656</u>	<u>102,075</u>
Expenditure on:			
Raising funds	6	47,747	23,716
Charitable activities	7	113,032	92,972
Total expenditure		<u>160,779</u>	<u>116,688</u>
Net income/(expenditure) and movement in funds		68,877	(14,613)
Reconciliation of funds:			
Fund balances as at 1 July 2023		<u>(29,875)</u>	<u>(15,262)</u>
Fund balances at 30 June 2024		<u><u>39,002</u></u>	<u><u>(29,875)</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		9,252		5,195
Current assets					
Debtors	12	378		17,822	
Cash at bank and in hand		32,939		11,653	
		<u>33,317</u>		<u>29,475</u>	
Creditors: amounts falling due within one year	13	<u>(3,567)</u>		<u>(64,545)</u>	
Net current assets/(liabilities)			<u>29,750</u>		<u>(35,070)</u>
Total assets less current liabilities			<u>39,002</u>		<u>(29,875)</u>
The funds of the charitable company					
Unrestricted funds	14		<u>39,002</u>		<u>(29,875)</u>
			<u>39,002</u>		<u>(29,875)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024, although an independent examination has been carried out under section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 February 2025



K Blowe
Trustee

Company registration number 09349773 (England and Wales)

THE OLD SPOTTED DOG GROUND TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	17		30,605		(51,978)
Investing activities					
Purchase of tangible fixed assets		(9,319)		(577)	
Net cash used in investing activities			(9,319)		(577)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			21,286		(52,555)
Cash and cash equivalents at beginning of year			11,653		64,208
Cash and cash equivalents at end of year			<u>32,939</u>		<u>11,653</u>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

The Old Spotted Dog Ground Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Spotted Dog Ground, Rear Of 212 Upton Lane, Forest Gate, London, E7 9NP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

1.3 Charitable funds

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

1.4 Income

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

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

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

Rental income is in relation to a phone mast, where substantially all of the benefits and risks of ownership remain with the charitable company.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on a straight line basis
Fixtures and fittings	25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	48,417	35,281

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sale of goods	108,072	56,802
Other income	135	1,405
Charitable rental income	9,792	8,587
	<u>117,999</u>	<u>66,794</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Balance with parent company written - off	63,240	-
	<u>63,240</u>	<u>-</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Commercial operation costs	47,747	23,716
	<u>47,747</u>	<u>23,716</u>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

7 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	15,080	-
Depreciation and impairment	5,262	3,763
Training costs	202	816
Rates	2,400	2,258
Cleaning	4,888	2,643
Property repairs and maintenance	67,119	79,243
Accountancy	1,738	1,579
Bank Charges	108	72
Telecommunications	38	111
Sundry expenses	16,197	2,487
	<u>113,032</u>	<u>92,972</u>
	<u><u>113,032</u></u>	<u><u>92,972</u></u>
Analysis by fund		
Unrestricted funds	113,032	92,972
	<u><u>113,032</u></u>	<u><u>92,972</u></u>

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging:		
Depreciation of owned tangible fixed assets	5,262	3,763
	<u><u>5,262</u></u>	<u><u>3,763</u></u>

9 Employees

The charitable company had one employee (2023: Nil) in the year.

Employment costs	2024 £	2023 £
Wages and salaries	14,947	-
Social security costs	133	-
	<u>15,080</u>	<u>-</u>
	<u><u>15,080</u></u>	<u><u>-</u></u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 01 July 2023	7,600	1,358	8,958
Additions	9,199	120	9,319
	<u>16,799</u>	<u>1,478</u>	<u>18,277</u>
At 30 June 2024	16,799	1,478	18,277
Depreciation and impairment			
At 01 July 2023	3,232	531	3,763
Depreciation charged in the year	4,694	568	5,262
	<u>7,926</u>	<u>1,099</u>	<u>9,025</u>
At 30 June 2024	7,926	1,099	9,025
Carrying amount			
At 30 June 2024	8,873	379	9,252
	<u>4,368</u>	<u>827</u>	<u>5,195</u>
At 30 June 2023	4,368	827	5,195

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	10,305
Other debtors	378	7,517
	<u>378</u>	<u>17,822</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	174	-
Trade creditors	1,106	54
Amount owed to parent undertaking	-	63,240
Other creditors	1,037	-
Accruals	1,250	1,251
	<u>3,567</u>	<u>64,545</u>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	(29,875)	229,656	(160,779)	39,002
	=====	=====	=====	=====
Previous year:	Transfer in on conversion to charitable company	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	(15,262)	102,075	(116,688)	(29,875)
	=====	=====	=====	=====

15 Related party transactions

There were no disclosable related party transactions during the year.

16 Net liabilities transferred on conversion to charitable company

In the prior year, the net liabilities from The Old Spotted Dog Ground Trust Limited were transferred to this, charitable company. The net liabilities transferred can be summarised as follows:

Tangible fixed assets - £8,381
 Bank - £64,208
 Creditors - £(87,851)

Net Liabilities - £(15,262)

17 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	68,877	(14,613)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	5,262	3,763
Movements in working capital:		
(Increase) in funds following transfer in on conversion to charitable company	-	(87,851)
Decrease/(increase) in debtors	17,444	(17,822)
(Decrease)/increase in creditors	(60,978)	64,545
	=====	=====
Cash generated from/(absorbed by) operations	30,605	(51,978)
	=====	=====

THE OLD SPOTTED DOG GROUND TRUST LIMITED

England & Wales - Charity number 1199417

Accounts

Charity registration number 1199417

Company registration number 09349773 (England and Wales)

THE OLD SPOTTED DOG GROUND TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

THE OLD SPOTTED DOG GROUND TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Mayor
H Gregory
I Foster
J Cassidy
J Kuosa
K Blowe
L B Miller
M F Soames
R Lawley
S Johal
S Ord (Appointed 6 March 2023)
S Tizard

Secretary

Charity number

1199417

Company number

09349773

Registered office

The Old Spotted Dog Ground
Rear Of 212 Upton Lane
Forest Gate
London
E7 9NP

Independent examiner

Haines Watts High Wycombe Limited
Oakingham House
Frederick Place
High Wycombe
Buckinghamshire
HP11 1JU

THE OLD SPOTTED DOG GROUND TRUST LIMITED

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THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report and financial statements for the year ended 30 June 2023. These financial statements are the first that the entity has prepared as a charitable company. The previous financial statements for the year ended 30 June 2022 were prepared for The Old Spotted Dog Ground Trust Limited. This company then transitioned to become a charitable company.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

In June 2022, the Old Spotted Dog Ground Trust formally separated from Clapton Community Football Club, changing from a subsidiary of the club to become an independent registered charity (1199417). This makes 2022-23 our first full year under this new structure. The charity's objects are to provide sports facilities for recreation and leisure to the inhabitants of London Borough of Newham and its surrounding areas. We currently spend our money to improve and maintain the Old Spotted Dog ground, its clubhouse and warehouse in order to meet this objective.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Significant activities and achievements against objectives

The Trust is run by a Board of Trustees. The day to day work of the charity is devolved to Grounds, Clubhouse and Bar Committees, which are made up of Trustees and volunteers, although the Board retains overall and final decision-making powers. The charity has carried over existing policies covering conflict of interest, equal opportunities, safeguarding and directors' code of conduct from its previous governance structure.

Over the course of the year, we have worked to formalise our relationship with Clapton Community Football Club, the owner of these properties, with a "memorandum of understanding" that is currently under discussion by Trustees and the club's General Organising Committee.

This year we have continued to focus on maintenance and facilities including completion of a new accessible entrance to the clubhouse and significant improvement to the pitch. By far our most substantial project, however, has been to oversee the construction of new changing rooms within the warehouse next to the ground, purchased by Clapton Community Football Club in December 2022. The requirement to have this work completed by a tight deadline, which was set by the Football Association for the club's men's first team to secure promotion, meant that the period from January to April 2023 was dominated by these activities.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Financial review

Over the course of the year, we have also focused on the development of our primary source of reliable income, our licensed bar. We have financial and stock control systems in place and now employ casual staff (with standard terms and conditions of employment) to offer the bar for a wide range of community and events. Trustees have also taken over the often onerous responsibility from Clapton Community Football Club for dealing with the mobile phone companies who use the mast on the Old Spotted Dog Ground site.

As this has been a transitional year, the Trust has sought to reach a position where the facilities we manage are available regularly for community use and we can focus on long-term, sustainable improvements rather than emergency repairs and maintenance. We believe we have succeeded: our finances are now stable and we are in a position to begin fundraising for new projects and to start putting aside funds for reserves.

As the financial year ended, the Trust was in negotiations with the London Borough of Newham to transform the alley behind the ground between Disraeli Road and Upton Lane (which is part of the freehold) into a shared cycle path. This project would also result in a significant upgrade in the site perimeter fencing and standing space within the ground, as well as improve security, reduce graffiti and crime and increase how local people feel about the safety of the community. It will also prove invaluable when seeking new funds from grant-givers for demonstrating we have an environmentally sustainable traffic plan for the site. If the project proceeds as expected, we hope to see its completion before the end of 2023-24.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Trust is run by a Board of Trustees. The day to day work of the charity is devolved to Grounds, Clubhouse and Bar Committees, which are made up of Trustees and volunteers, although the Board retains overall and final decision-making powers. The charity has carried over existing policies covering conflict of interest, equal opportunities, safeguarding and directors' code of conduct from its previous governance structure.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Mayor
H Gregory
I Foster
J Cassidy
J Kuosa
K Blowe
L B Miller
M F Soames
R Lawley
S Johal
S Ord
S Tizard

THE OLD SPOTTED DOG GROUND TRUST LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

The Trustees Report was approved by the Board of Trustees.



K Blowe

Trustee

Date: 13 December 2023

THE OLD SPOTTED DOG GROUND TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OLD SPOTTED DOG GROUND TRUST LIMITED

I report to the trustees on my examination of the financial statements of The Old Spotted Dog Ground Trust Limited (the charitable company) for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

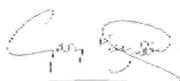
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Gary A Heywood (Senior Statutory Auditor)
for and on behalf of Haines Watts High Wycombe Limited

Chartered Accountants
Statutory Auditor

Oakingham House
Frederick Place
High Wycombe
Buckinghamshire
HP11 1JU

Dated: 13/12/2023.....

THE OLD SPOTTED DOG GROUND TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £
Income from:		
Donations and legacies	3	35,281
Charitable activities	4	66,794
		<hr/>
Total income		102,075
		<hr/>
Expenditure on:		
Raising funds	5	23,716
Charitable activities	6	92,972
		<hr/>
Total expenditure		116,688
		<hr/>
Net expenditure and movement in funds		(14,613)
		<hr/>
Reconciliation of funds:		
Transfer in on conversion to charitable company at 1 July 2022		(15,262)
		<hr/>
Fund balances at 30 June 2023		(29,875)
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£
Fixed assets			
Tangible assets	9		5,195
Current assets			
Debtors	10	17,822	
Cash at bank and in hand		11,653	
		<u>29,475</u>	
Creditors: amounts falling due within one year	11	64,545	
		<u>64,545</u>	
Net current liabilities			(35,070)
Total assets less current liabilities			<u>(29,875)</u>
The funds of the charitable company			
Unrestricted funds			(29,875)
			<u>(29,875)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an independent examination has been carried out under section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 13 December 2023



K Blowe
Trustee

Company registration number 09349773 (England and Wales)

THE OLD SPOTTED DOG GROUND TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	£
Cash flows from operating activities			
Cash absorbed by operations	15		(51,978)
Investing activities			
Purchase of tangible fixed assets		(577)	
Net cash used in investing activities			(577)
Net cash used in financing activities			-
Net (decrease)/increase in cash and cash equivalents			(52,555)
Transfer in on transition to charitable company			64,208
Cash and cash equivalents at end of year			11,653

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

The Old Spotted Dog Ground Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Spotted Dog Ground, Rear Of 212 Upton Lane, Forest Gate, London, E7 9NP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Furthermore, included within creditors is £63,240 due to the former parent company. Post Balance Sheet date, this creditor was transferred to the Statement of Financial Activities, following agreement that the amount would not be called in by the former parent company. This takes the Balance Sheet to a net positive position. The trustees review the Statement of Financial Activities on a monthly basis to ensure that any issues are identified in a timely manner and that action can be taken if necessary. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

1.4 Income

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

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

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

Rental income is in relation to a phone mast, where substantially all of the benefits and risks of ownership remain with the charitable company.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on a straight line basis
Fixtures and fittings	25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £
Donations and gifts	35,281

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

4 Income from charitable activities

	Unrestricted funds 2023 £
Sale of goods	56,802
Other income	1,405
Charitable rental income	8,587
	<hr/>
	66,794
	<hr/> <hr/>

5 Expenditure on raising funds

	Unrestricted funds 2023 £
Commercial operation costs	23,716
	<hr/> <hr/>

6 Expenditure on charitable activities

	2023 £
Direct costs	
Depreciation and impairment	3,763
Training costs	816
Rates	2,258
Cleaning	2,643
Property repairs and maintenance	79,243
Accountancy	1,579
Bank Charges	72
Telecommunications	111
Sundry expenses	2,487
	<hr/>
	92,972
	<hr/> <hr/>
Analysis by fund	
Unrestricted funds	92,972
	<hr/> <hr/>

7 Employees

The charitable company had no employees in the year.

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
Transfer in on conversion to charitable company	7,206	1,175	8,381
Additions	394	183	577
	<hr/>	<hr/>	<hr/>
At 30 June 2023	7,600	1,358	8,958
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
Depreciation charged in the year	3,232	531	3,763
	<hr/>	<hr/>	<hr/>
At 30 June 2023	3,232	531	3,763
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 30 June 2023	4,368	827	5,195
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10 Debtors

	2023 £
Amounts falling due within one year:	
Trade debtors	10,305
Other debtors	7,517
	<hr/>
	17,822
	<hr/> <hr/>

11 Creditors: amounts falling due within one year

	2023 £
Trade creditors	54
Amount owed to parent undertaking	63,240
Accruals and deferred income	1,251
	<hr/>
	64,545
	<hr/> <hr/>

THE OLD SPOTTED DOG GROUND TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	Transfer in on conversion to charitable company	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	(15,262)	102,075	(116,688)	(29,875)

13 Related party transactions

There were no disclosable related party transactions during the year.

14 Net liabilities transferred on conversion to charitable company

As outlined in the Trustees Report, on 1 July 2022, the net liabilities from The Old Spotted Dog Ground Trust Limited were transferred to this, charitable company. The net liabilities transferred can be summarised as follows:

Tangible fixed assets - £8,381
Bank - £64,208
Creditors - £(87,851)
Net Liabilities - £(15,262)

15 Cash generated from operations

	2023 £
Deficit for the year	(14,613)
Adjustments for:	
Depreciation and impairment of tangible fixed assets	3,763
Movements in working capital:	
(Increase in) funds following transfer in on conversion to charitable company	(87,851)
(Increase) in debtors	(17,822)
Increase in creditors	64,545
Cash absorbed by operations	(51,978)