



# Sir Philip Game Boys' Club

Accounts of the Trust

Financial Statement for the year ended

31 March 2022

Registered Charity Number: **302980**

Registered Charity Number: **302980**

Registered Offices: 38 Morland Avenue, Croydon, Surrey, CR0 6EA  
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SIR PHILIP GAME BOYS' CLUB  
ACCOUNTS OF THE TRUST  
YEAR ENDED 31 MARCH 2022  
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SIR PHILIP GAME BOYS' CLUB  
ACCOUNTS OF THE TRUST  
TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2022

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The trustees submit their annual report and the financial statements for the year ended 31 March 2022.

**Full name** Sir Philip Game Boys' Club (SPG)

**Registered charity number** 302980

**Registered address** SIR PHILIP GAME CENTRE  
38 Morland Avenue  
Croydon  
SURREY  
CR0 6EA

**Trustees** Terence Gillam  
Faye Ruddock  
Kylie Jane Griffiths  
Yahya El-Droubie  
Leon Anthony Spence  
Sally Thorpe

**Bankers** CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Mailing  
KENT  
ME19 4JQ

**Independent Examiner** JG & Associates  
Marco Polo House  
3-5 Lansdowne Road  
Croydon  
CR0 2BX



## Structure, Governance and Management

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2022.

Legal and administrative information set out on page three forms part of the report. The financial statements comply with current statutory requirements, the constitution and the statement of recommended practice.

### Governing Document

Sir Philip Game Boys' Club is governed by its' constitution which is dated June 1966 and amended on 17 October 1970, 30 July 1986 and 09 May 1994. Trust deed dated 16 January 1947 (relating to the charity premises).

### Organisation & Management

Overall management of the Trust is the responsibility of the trustees. The trustees who have served during the year are set out on page three.

### Aims and Objectives

To provide education and training, arts, culture and amateur sport to young people living in and around Addiscombe, Croydon.

### Summary of main achievements during the period

Due to the COVID-19 Pandemic, we were forced to close the club and go into lockdown. Numbers for Friday Youth Club were dropping, but our other users of the site, such as the Table Tennis Club and Solid Rock, were significantly affected. Even though we had a loss of income, we furloughed our one member of staff with pay.

Wanting to widen the group of people we work with to bolster Friday nights once we reopen, we looked into working with the youth group Reaching Higher, based in South Norwood. To date, we haven't managed to work anything out. Meanwhile, PB from Solid Rock has agreed to run our Youth Club on Friday nights once we reopen.

As the council is struggling financially and you can't get hold of anyone due to the lockdown, it has become increasingly difficult to get any maintenance done on-site.

Management meetings are being held via Zoom, a popular proprietary video teleconferencing software program.



### Main activities during the year

Throughout the year under review, SPG Centre hosted Youth Club Nights, Table Tennis and Goalball; a great place for young people to hang out, make new friends and learn and try new activities. Ages 12 and upwards, boys and girls are given the opportunity to excel.

SPG also hosted Positive Body Life Drawing classes, which helped exam students develop their skills and add to their portfolios.

### Future Developments

- Continue to work with young people living in and across Addiscombe, Croydon
- Extend working relationships and partnerships with other voluntary organisations

### Financial Review

For the year ended 31 March 2022, the trustees consider the financial position of the charity to be in line with expectations.

### Risk Management

The trustees have examined the major risks to which the charity is exposed and confirm that systems have been established to mitigate those risks.

### Reserves Policy

The charity has no specific policy with regards to the level of reserves.

### Investment Powers

The trustees have powers to invest. The charity has investments (Non Managed Portfolio Holding) with Charity Aid Foundation (CAF); interest is paid quarterly into the charity's current account.

### Staffing

The charity currently employs one staff member.

### Exemptions

The trustees have taken advantage of the exemptions available to small charities, including the audit exemption (see statement on page 10).

### Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended in accordance with applicable law and UK accounting Standards (UK Generally Accepted Accounting Practice).



In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable, observe the methods and principles in the Charities SORP and make judgements that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Charity Act. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

#### Small charity provisions

This report has been prepared in accordance with the Charities Act.

#### Statement as to disclosure of information to independent examiner

So far as the trustees are aware, there is no relevant information of which the charity's independent examiner are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make themselves aware of any relevant information and establish that the independent examiner is aware of that information.

#### Trustee declaration

The trustees declare that they have approved the trustees' report above, on the 31 January 2022, and is signed on their behalf by Terry Gillam:

Terry Gillam (Chair)

### **Independent Examiners Report**

I report on the accounts of the Trust for the period ended 31 March 2022.

#### **Responsibility of Examiner**

The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

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

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - a. proper accounting records are kept; and
  - b. accounts are prepared which agree with the accounting records. Or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed .....  .....

Date: 31 January 2023

**Joanna Goodridge MICB**  
**JG & Associates**  
Marco Polo House  
3-5 Lansdowne Road  
Croydon  
CR0 2BX

SIR PHILIP GAME BOYS' CLUB  
ACCOUNTS OF THE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2022

INCOME & EXPENDITURE					
Description	Notes	Unrestricted	Restricted	Total	Total
		funds	funds	2022	2021
INCOMING RESOURCES	3	£	£	£	£
Donations and legacies		0	0	0	0
Charitable activities		48,298	0	48,298	28,859
Other trading activities		0	0	0	0
Investments		0	0	0	70
Other		0	0	0	0
<b>Total incoming resources £</b>		<b>48,298</b>	<b>0</b>	<b>48,298</b>	<b>28,930</b>
RESOURCES EXPENDED	4				
Cost of raising funds		0	0	0	0
Charitable activities		41,226	0	41,226	28,682
Other expenditure		1,340	0	1,340	69
<b>Total resources expended £</b>		<b>42,566</b>	<b>0</b>	<b>42,566</b>	<b>28,751</b>
<b>Net resources for the year £</b>		<b>5,732</b>	<b>0</b>	<b>5,732</b>	<b>178</b>
Transfer between reserves £		0	0	0	0
Total funds brought forward £		44,641	0	44,641	44,463
<b>Net movement in funds £</b>		<b>44,641</b>	<b>0</b>	<b>44,641</b>	<b>44,463</b>
<b>Total funds carried forward £</b>		<b>50,373</b>	<b>0</b>	<b>50,373</b>	<b>44,641</b>



SIR PHILIP GAME BOYS' CLUB  
ACCOUNTS OF THE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2022

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDING 31 MARCH 2022**

	Notes	Total 2022 £	Total 2021 £
<b>Fixed assets</b>			
Tangible assets	5	0	0
Investments	6	931	931
<b>Total fixed assets £</b>		<b>931</b>	<b>931</b>
<b>Current assets</b>			
Stock and work in progress	7	0	0
Debtors	8	0	0
(Short term) investments	9	43,949	40,852
Cash at bank and in hand		11,047	11,881
<b>Total current assets £</b>		<b>54,996</b>	<b>52,733</b>
Creditors: amounts falling due within one year	10	911	911
<b>Net current assets/liabilities £</b>		<b>54,085</b>	<b>51,822</b>
<b>Total assets less current liabilities £</b>		<b>55,016</b>	<b>52,753</b>
Creditors: amounts falling due after one year		0	0
Provisions for liabilities and charges		0	0
<b>Net assets £</b>		<b>55,016</b>	<b>52,753</b>
<b>Funds of the Charity</b>			
Unrestricted funds		52,753	52,575
Surplus (Deficit) for the year		2,263	178
<b>Total unrestricted funds £</b>		<b>55,016</b>	<b>52,753</b>
Restricted income funds			
Endowment funds			0
<b>Total funds £</b>		<b>55,016</b>	<b>52,753</b>

These financial statements were approved and signed by the trustees on 30 January 2023:

  
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Terry Gillam, **Chair**

SIR PHILIP GAME BOYS' CLUB  
ACCOUNTS OF THE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2022

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**Exemption from audit**

The charity is exempt from the requirements relating to preparing audited accounts in accordance with the audit requirement of the Act.

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees declare that they have approved the accounts above.

Signed on behalf of the Charity's trustees on 30 January 2023:



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Yahya El-Droubie, **Trustee**



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Terry Gillam, **Chair**



## 1. PRINCIPLE ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are as follow:

### 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities Statement of Recommended Practice; and
- Accounting Standards and with the Charities Act.

### 1.2 Change in basis of accounting methods

There has been no change to the accounting policies (valuation rules and of accounting) since last year.

### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

## 2. GENERAL ACCOUNTING POLICIES

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

### 2.1 Incoming Resources

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered



<b>Gifts in kind</b>	<ul style="list-style-type: none"> <li>• Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</li> <li>• Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</li> <li>• Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</li> </ul>
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.2 Expenditure & Liabilities

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.



## 2.3 Assets

<b>Tangible fixed assets for use by charity</b>	<p>These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. The rates of depreciation are as follow:</p> <ul style="list-style-type: none"> <li>Fixtures &amp; Fittings .... 20%</li> <li>Motor Vehicle .... 25%</li> <li>Computer Equipment .... 25%</li> <li>Office Furniture &amp; Equipment .... 25%</li> </ul>
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

## 3. ANALYSIS OF INCOMING RESOURCES

<b>Donations</b>	There were no voluntary contributions
<b>Interest &amp; dividends</b>	<ul style="list-style-type: none"> <li>Interest receivable of £7.31</li> <li>Dividends of £13.59</li> </ul>
<b>Charity income</b>	<ul style="list-style-type: none"> <li>Facility/rental income of £41,226</li> </ul>

## 4. ANALYSIS OF RESOURCES EXPENDED

<b>Other recognised gains and losses</b>	<ul style="list-style-type: none"> <li>There were no Fixed Assets to depreciate during this period.</li> </ul>
<b>Trustee expenses</b>	Details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees: £0.00
<b>Fees for examination or audit of the accounts</b>	<p>Details of amounts paid for any statutory external scrutiny of accounts and other services provided by the independent examiner: 2022 - £400;</p> <p>No other fees (for example: advice, consultancy, accountancy services) were paid to the independent examiner.</p>
<b>Paid employees</b>	0.5 FTE with Pension contributions totalling £10,111.92 for the year.
<b>Grant making</b>	<ul style="list-style-type: none"> <li>NONE</li> </ul>



## Other Notes

5. Tangible fixed assets	<div>Using the straight line method, depreciation on computer equipment is charges at 25% in year of acquisition, and 0% in year of disposal.</div> <table><tr><th colspan="3">Computer Equipment</th></tr><tr><th></th><th>2022</th><th>2021</th></tr><tr><td>Cost</td><td>0.00</td><td>0.00</td></tr><tr><td>Depreciation @ 25%</td><td>0.00</td><td>0.00</td></tr><tr><td>NBV as at 31 March</td><td>0.00</td><td>0.00</td></tr></table>	Computer Equipment				2022	2021	Cost	0.00	0.00	Depreciation @ 25%	0.00	0.00	NBV as at 31 March	0.00	0.00
Computer Equipment																
	2022	2021														
Cost	0.00	0.00														
Depreciation @ 25%	0.00	0.00														
NBV as at 31 March	0.00	0.00														
6. Investment assets	CAF Fixed income account - £931															
7. Stock & work in progress	None															
8. Debtors & prepayments	None															
9. (Short term) investments	CAF Gold account - £43,948.56															
10. Creditors	JG & Associates - £400															
11. Endowment & restricted income funds	None															
12. Transactions with related parties	None															
13. Additional disclosures	None															



## Glossary of terms

<b>Restricted funds</b>	These are funds given to the organisation, subject to specific restrictions set by the donor, but still within the general objects of the organisation.
<b>Creditors</b>	These are amounts owed by the charity, but not paid during the accounting period.
<b>Advance receipts</b>	These are amounts received by the charity in the accounting period, for use in a future period.
<b>Debtors</b>	These are amounts owed to the charity, but not received in the accounting period.
<b>Prepayments</b>	These are services that the charity has paid for in advance, but not used during the accounting period.