

West Ham Boys Club

Report & Financial Statements

31 May 2021

West Ham Boys Club

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West Ham Boys Club

Reference and Administrative Details

For the year ended 31 May 2021

Charity Registration number	303180
Charity Registration date	14-May-63
Legal Status	Charitable Trust
Headquarters and operational address	Jordan Hall 2 London Road London E13 0DN
Trustees	Stephen Hoier (as well as being Acting General Secretary) Bill Curbishley John May
Other Officers	Nadia Alves Maria Howard Jason Bull
Bankers	Barclays Bank 1 Churchill Place London E14 5HP
Independent Examiner	Patrick J Gray Conways Chartered Accountants 56 Bracken Drive Chigwell Essex IG7 5RD

West Ham Boys Club

Trustees' Report

For the year ended 31 May 2021

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021

Objectives And Activities

Promotion of amateur boxing and sporting activities in the local area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Club objects and Services

The trustees submit their annual report for West Ham Boys Club (WHBC), registered charity number 303130, the original charitable objectives of which are for the purposes of running a boy's club although today its membership also includes girls and young women.

The Club provides services for children and young people in amateur sport, in particular amateur boxing, with its main focus of operation in the London Borough of Newham. To this end it operates a building / facility and provides human resources in terms of volunteer officers, sports coaches, and trainers. The Club is an affiliate of the National Clubs for Young People and the London Federation of Youth which offers access to a wider range of youth activities beyond its own core areas. It is also affiliated to England Boxing.

Achievements And Performance

Expiry of Lease during the National Pandemic Lockdown. Continued Use sanctioned on

By the end of 2021 WHBC had been in its new gym/clubhouse for 8 years. Its original occupation had been under a 7-year lease from the London Borough of Newham which expired in March 2020. The Club had been told by London Borough of Newham that discussion on a new lease could not begin until the final part of the last year. However, events in that year were overtaken by the Covid Pandemic Crisis and indeed in the very month the lease expired the country entered a National Lockdown and the London Borough of Newham furloughed many of its officers and lease discussions were not possible.

The Club were informed their continued occupation of the premises by the Club were sanctioned by a temporary licence from LBN and it should continue to pay its rent and charges on the established basis. That licence was until April 2021 but when that date arrived the Pandemic continued and it was further rolled over indefinitely until the new lease could be negotiated and the Club re-establish its occupation with a formal lease.

West Ham Boys Club

Trustees' Report

For the year ended 31 May 2021

The extensive refurbishment at the gym and continuing additions to its equipment, made possible by grants from Sport England and others and from its own resources, had made it fit for purpose and in the new base membership in all sections has continued to flourish. However, the Pandemic lockdown and strict rules against the use of gymnasiums and youth clubs meant Club activity ceased and there were no further additions to equipment possible in this year.

Complete Cessation of Normal Club Activity

There had been 60 carded boxers registered with England Boxing and around 40 recreational boxers at the time of the Pandemic lockdown, The Clubs Introductory Nursery had continued to be well supported as had the Kid Gloves, non-contact boxing exercise-based training sessions on Saturday mornings. These kinds of activities all ceased with the Lockdown. Although there was some easing of the Covid rules in some areas later, voluntary gymnasiums and centres were excluded for the most part. When there was some temporary easing permitted it did not seem sensible to reopen on the very strict conditions required to be met. So, no Membership report for this year is possible.

Our members are usually coached and trained by a team of 12 very committed, experienced, and skilful trainers with lockdown their normal work ceased. The team showed commitment by taking the permitted small groups in a very few socially distanced settings in the open air when that was allowed.

The Club's wider contribution to the community which had increased throughout 2018 and into 2019 was not possible once Pandemic Lockdown was begun Though the Club had partnered and taken a key role in developing the boxing squads in the University of East London (UEL) and Queen Mary College (QMC) London with an average involvement of 50-60 university students in the sessions All that activity ceased as did Outreach held in NEWVIC, the Newham Sixth Form College and elsewhere.

The Club looked forward to getting back to its full level of activities as soon as national Covid regulations allowed.

West Ham Boys Club

Trustees' Report

For the year ended 31 May 2021

Financial Review;

The total incoming resources for the year amounted to £41,627 (£17,370 - 2020). An increase of £24,257 (139.65%). Expenditure for the year increased by £61,438(1,367%) from £4,494 in 2019/20 to £65,931. The deficit for the year of £24,304 compares to a surplus of £12,876 in 2019/20. The deficit will be charged to the general reserves, which now stand at £107,938 (£132,242 - 2020.) In this year West Ham Boys Club succeeded in sustaining much of its funding.

Organisational structure

West Ham Boys Club's management committee are responsible for providing the overall strategic policy direction of the organisation. The committee are also involved in the recruitment process of new staff and any financial decisions having a major impact on the organisation. This is undertaken by regular committee meetings at which the officers who carry out the agreed policies and instructions on behalf of the Club report to the Committee.

Steve Hoier - for WHBC trustees

West Ham Boys Club

Trustees' Report

For the year ended 31 May 2021

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

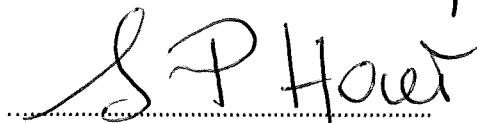
In preparing those financial statements which give a true and fair view, the trustees' should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. 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 and other irregularities.

The Trustees' are also responsible for safeguarding the assets of the Charitable Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees' on 29/9/2023 2023 and signed on its behalf by



Stephen Hoier
Trustee

Independent Examiners Report

To the members of

West Ham Boys Club

I report on the accounts of the Charitable Trust for the year ended **31 May 2021** which are set out on pages 7 to 12

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiners Report

To the members of

West Ham Boys Club

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 requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emphasis of matter - Going concern

In common with many other charitable organisations, the charity is dependent on periodic grants to ensure its continuation as a going concern. There is no certainty about continued funding. In view of the significance of this financial uncertainty, I consider that it should be drawn to your attention, but I do not qualify our report in this respect.

Patrick J Gray
Chartered Accountant
56 Bracken Drive
Chigwell
Essex IG7 5RD



Date : 2 October 2023

West Ham Boys Club

Statement of financial activities (Incorporating an income and expenditure account)

For the year ended 31 May 2021

		2021 Total £	2020 Total £
Incoming resources	Note		
Grants		28,241.00	8,100
Sundry Grant Income		3,385.00	
Subscriptions & Membership Fees		6,400.00	4,700
Charitable Donations		3,600.00	4,570
Voluntary Income		41,626	17,370
<i>Activities to generate funds:</i>			
Investment Income		1	-
Total incoming resources	2	41,627	17,370
Resources expended			
Purchases		210	-
Rent		14,000	-
Council tax		-	-
Water rates		588	-
Heat, light & power		6,660	4,494
Insurance		1,354	-
Depreciation of fixed assets		41,932	-
Telephone and internet		220	-
Printing, postage and stationery		119	-
Cleaning		98	-
Accountancy fees		750	-
		-	-
Charitable Activities		65,931	4,494
Total resources expended		65,931	4,494
Net incoming/(outgoing) resources		(24,304)	12,876
Funds at 1 June 2020		132,242	119,366
Funds at 31 May 2021		107,938	132,242

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

West Ham Boys Club

Balance sheet

As at 31 May 2021

	Note	£	2021 £	2020 £
Tangible fixed assets	3		41,932	83,864
Current assets				
Debtors	4	-	-	-
Cash at bank and in hand		<u>73,070</u>		<u>54,960</u>
		73,070		54,960
Creditors: Amounts falling due within one year	5	<u>7,064</u>		<u>6,582</u>
Net current assets			<u>66,006</u>	<u>48,378</u>
			<u>107,938</u>	<u>132,242</u>
Funds				
Share Capital			-	-
Retained funds			<u>107,938</u>	<u>132,242</u>
Total funds			<u>107,938</u>	<u>132,242</u>

Approved by the management committee on 29/9/2023 and signed on its behalf by

Stephen Hoier

Stephen Hoier
Trustee

West Ham Boys Club

Notes to the financial statements

For the year ended 31 May 2021

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention. They have also been prepared in accordance with applicable accounting standard, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, the Companies Act 2006, and the Financial Reporting Standard (FRS102) (issued on 16th July 2014)

The charity constitutes a public benefit entity as defined by Section 34 FRS 102

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement because it is a small charity.

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.
- c) Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred.
- d) Gifts in kind represent assets donated for distribution or use by the charity. Assets given for distribution are recognised as incoming resources only when distributed. Assets given for use by the charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at the price the charity would otherwise have paid for the assets.
- e) Grants for the purchase of fixed assets are recognised in full in the statement of financial activities in the year in which they are received.
- f) Fixed assets are for use by the charity in fulfilling its main charitable objects and are capitalised and depreciated. Depreciation is provided on all fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. The depreciation rates in use are as follows:

Office equipment	4 years straight line
Computer equipment	4 years straight line
Other tangible fixed asset	10 years straight line

Where expenditure is incurred on replacement software for a facility that already exists and does not provide any significant extra facilities, it is treated as revenue expenditure in the year in which it is incurred.

- g) All leases of equipment are operating leases, and rentals are charged to the statement of financial activities on a straight line basis over the length of the lease. No assets are held under hire purchase agreements.

West Ham Boys Club

Notes to the financial statements

For the year ended 31 May 2021

2. Incoming resources

	2021 Total £	2020 Total £
Bank Interest	1	-
Voluntary Income	41,626	17,370
Other Income	-	-
Total	<u>41,627</u>	<u>17,370</u>

3. Tangible fixed assets

	Motor Vehicles	Other tangible fixed asset £	Total £
Cost			
At 1 June 2020	4,219	83,864	88,083
Additions in year	-	-	-
At 31 May 2021	<u>4,219</u>	<u>83,864</u>	<u>88,083</u>
Depreciation			
At 1 June 2020	4,219	-	4,219
Charge for the year	-	41,932	41,932
At 31 May 2021	<u>4,219</u>	<u>41,932</u>	<u>46,151</u>
Net Book Value			
At 31 May 2021	<u>-</u>	<u>41,932</u>	<u>41,932</u>
At 31 May 2020	<u>-</u>	<u>83,864</u>	<u>83,864</u>

West Ham Boys Club

Notes to the financial statements

For the year ended 31 May 2021

4. Creditors : amounts falling due within one year

	2021	2020
	£	£
Accruals	1,410	660
Trade Creditors	5,654	5,921
	7,064	6,581

5. Management committee members' remuneration and expenses

The Club trustees in accordance with charity law received no remuneration. Committee members are reimbursed for expenses incurred in discharging their duties for the Club. During the year no expenses were paid to reimburse members. £Nil (2020- Nil in total).