

# COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2022

Company No.: 02799644 (England & Wales)

Registered Charity No.: 1018900

VALLANCE LODGE & CO.  
CHARTERED ACCOUNTANTS  
PALACE GATES  
BRIDGE ROAD  
LONDON N22 7SN

# COMMUNITY ACTION SPORT

## FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31ST MARCH 2022

<u>CONTENTS</u>	<u>PAGE</u>
Company Information	1
Directors' and Trustees' Report	2 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
The following pages do not form part of the Statutory Accounts:	
Detailed Income and Expenditure Account	12
Independent Examiner's Report	13

# COMMUNITY ACTION SPORT

## COMPANY INFORMATION

### DIRECTORS AND TRUSTEES

J Lake  
D Lewis  
Ms R Perkins

### COMPANY SECRETARY

M Springthorpe

### COMPANY NUMBER

02799644 (England & Wales)

### REGISTERED OFFICE

“The Cottage”  
703 High Road  
Tottenham  
London N17 8AD

### CHARITY NUMBER

1018900

### ACCOUNTANTS

Vallance Lodge & Co.  
Chartered Accountants

### SOLICITORS

John Bays & Co.  
240a High Road  
Wood Green  
London N22 4HH

### BANKERS

Bank of Scotland Plc  
Barclays Plc

# COMMUNITY ACTION SPORT LIMITED

(A Company Limited by Guarantee, Without a Share Capital)

## DIRECTORS' AND TRUSTEES' REPORT

**The Directors and Trustees present their report and financial statements**

**For the year ended 31st March 2022**

### OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATIONS OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's object and the principal activity continue to be that of the development of sport and leisure time activities in Haringey, especially for the young and people living in deprived areas.

The charity is organised so that the trustees meet/communicate on a regular basis to manage its affairs. There is a full time Co-ordinator who manages the day to day administration and management of the charity and a Finance Officer. The majority of the remaining staff is employed at the Frederick Knight Sports Ground to maintain, secure, run and develop the site. We also employ a limited number of staff for our sports and coaching activities that are organised for young people at other facilities within Haringey especially within the area of Tottenham. Including other activities such as car parking.

The Covid 19 lockdown started on the 23<sup>rd</sup> March 2020 with the closure of all our facilities. The staff were also unable to work and continued to be employed by Community Action Sport within the Governments furlough scheme. It was not until April 2021 that Community Action Sport were able to reopen the Frederick Knight Sports Ground within the Covid 19 government's guidelines. By this time the restrictions were finally being eased which enabled Community Action Sport staff to start work again on a part time basis within the furlough scheme. Since the covid lockdown we had engaged a contractor to cut the grass and we were very grateful for their support but with the return of staff we were once again able to maintain the ground with our own work force. In the initial period from April 2021, we only opened the out-door ball courts for public use which included use by young people at weekends. This was managed by Community Action Sport with Power league also opening up for their football business. In June 2021 Community Action Sport were able to restart it's after school activities at the Frederick Knight Sports Ground and Tottenham Community Sports Centre. This included Football Coaching and Roller-Skating Sessions. A booking system was introduced to participate in the sessions to keep within the Covid 19 guidelines. The use of the hall in the Pavilion was further delayed due to ventilation problems related to Covid 19 guidelines.

In July 2021 we received the go ahead to make good the front entrance fencing/gate that was severely damaged the year before due to a car crash outside of the ground. The delay to repair the area was caused by Community Action Sport having to claim from the other party who was not insured. During the same month Community Action Sport organised a summer holiday programme for school children. This included Roller Skating sessions at Tottenham Community Sports Centre and free use of the ball courts at the Frederick Knight Sports Ground (every weekday 1pm – 4pm). Community Action Sport also continued its weekend programme of opening up the ball courts from 10.30am until 5pm on Saturdays and Sundays. The attendance at all these sessions was excellent although Community Action Sport had to limit the number of children participating in line with Covid 19 guidelines. The summer programme was part funded by Haringey Council. During this period Community Action Sport staff were still working on a part time basis as part of the government's furlough scheme.

We were able to recommence our car parking programme on Tottenham Hotspur match days between April and May 2021 when that year's football season finished. We started the car parking programme again when the new season started in August 2021 and continued on Tottenham Hotspur match days thereafter.

When we reached September 2021, there was great relief by Community Action Sport staff that they had achieved so much in such a short time after the Covid 19 lockdown. The normal activities revolved around maintenance, security and development of the Frederick Knight Sports Ground and its children sport activities at Tottenham Community Sports Centre. The Frederick Knight Sports Ground was up and running after a very difficult time when some similar organisations were not able to continue, at the end of September 2021 the Government's furlough scheme finished. Community Action Sport were able to reinstate all the staff to the position they held prior to the Covid 19 pandemic without making any redundancies.

From September 2021 until March 2022 the attendance at most of afterschool activities was excellent with most sessions having a maximum attendance. Football matches also started to be played again on the grass pitches with Haringey Schools girls' representative teams being the main user. We also managed to paint the Pavilion exterior which improved the look of the building.

The importance of the government's furlough scheme and additional support grants did without doubt provide a life line to such organisations as Community Action Sports. It enabled Community Action Sport to keep its head above water in financial terms when the sport and leisure industry was suffering a decline due to the Covid19 pandemic. By March 2022 we also had additional income from our activities which enabled us to regain our stability and move forward in the maintenance and the development of the Frederick Knight Sports Ground. We also expanded our after-school activity sports programme for school children which was very important when there was a decline in such activities elsewhere.

## DIRECTORS' AND TRUSTEES' REPORT CONTINUED

### DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

The Frederick Knight Sports Ground covers nearly 11 acres. The site includes a large pavilion, a grass area accommodating 3 football pitches and 4 outdoor five aside courts and 4 seven a side courts. There is also an artificial cricket wicket.

The charity conforms to all relevant quality control standards. This means that work involving children is undertaken by staff who are suitably qualified and vetted in accordance with the Child Care Legislation. All facilities used conform to health and safety standards. The charity only employs qualified coaching staff. It is the policy of the charity to employ local people as and when possible. Most of the staff employed by the Charity lived or worked within the local area.

The Charity has continued to manage and develop Frederick Knight Sports Ground which is now the only quality sports ground in Tottenham. The Charity has also been able to provide its support to save additional open green spaces such as Bull Lane Playing Fields. This has been done in conjunction with our partners and the local community. Our activities programme has also continued to be successful with more children taking part than ever before.

The regeneration of the area will provide more opportunities with the potential of the sports ground playing a pivotal role in keeping the local community active in sport.

### FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £201,936 in the year and our resources stand at £455,500 in total. Expenditure for the year £194,586 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2021-22 has been one of extreme uncertainty caused by the consequences of Covid19, the gradual easing of the lockdowns and the restrictions imposed by the Government. The financial support given to organisations by the Government and local Authorities has been vital to enable the Charity to survive. This support has enabled Community Action Sport to retain its employee structure and facilities ready for hopefully an improvement in 2022-2023.

## DIRECTORS' AND TRUSTEES' REPORT CONTINUED

### DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

#### DIRECTORS AND TRUSTEES

The Directors and Trustees who served during the year were as follows: -

D Lewis

Ms R Perkins

J Lake

None of the directors and trustees had an interest in the capital of the Charity that is a company limited by guarantee and not having a share capital. None of the directors and trustees received remuneration from the Charity.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company Law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors and trustees are required to:

- \* select suitable accounting policies and then apply them consistently
- \* make judgements and estimates that are reasonable and prudent;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

This report was approved by the Directors and Trustees on 19 December 2022 and signed on its behalf.

Rosemary Perkins

Director and Trustee

# COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	<u>NOTE</u>	<u>UNRESTRICTED</u> <u>FUNDS</u>	<u>RESTRICTED</u> <u>FUNDS</u>	<u>TOTAL</u> <u>2022</u>	<u>TOTAL</u> <u>2021</u>
		£	£	£	£
<u>INCOME AND EXPENDITURE</u>					
<b>INCOME RESOURCES</b>					
Grants Received - Haringey Council etc		15,300			
- Covid-19			-	42,136	42136
- Employment			3,445	3,989	3989
Sports Activities		11,170	-	11,842	11842
Facilities Provided		48,660	-	4,680	4680
Rent Received		94,965	-	95,467	95467
Interest Received		-		-	
<b>TOTAL INCOMING RESOURCES</b>		<u>170,095</u>	<u>3,445</u>	<u>158,114</u>	<u>158,114</u>
<b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure					
Provision of Sports Facilities		162,996	10,000	172,996	143,679
Support Costs		6,956	-	6,956	5,860
		<u>169,952</u>	<u>10,000</u>	<u>179,952</u>	<u>149,539</u>
Other Expenditure					
Management and Administration of the Charity	3	<u>14,634</u>	-	<u>14,634</u>	<u>14,544</u>
<b>TOTAL RESOURCES EXPENDED</b>	4	<u>184,586</u>	<u>10,000</u>	<u>194,586</u>	<u>164,083</u>
Net (Outgoing) Incoming Resources					
From Ordinary Activities		(14,491)	(6,545)	(21,036)	(5,969)
HM Revenue & Customs - JR		63,655	-	26,336	63,655
Special Grant from British Gas		2,050		2,050	
Balances Brought Forward		<u>106,063</u>	<u>278,390</u>	<u>390,464</u>	<u>390,464</u>
<b>BALANCES CARRIED FORWARD</b>		<u>183,655</u>	<u>271,845</u>	<u>455,500</u>	<u>448,150</u>

The notes on pages 8 to 11 form part of these financial statements

# COMMUNITY ACTION SPORT

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## BALANCE SHEET AS AT 31ST MARCH 2022

	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>2021</u>	<u>£</u>
<b>FIXED ASSETS</b>					
Tangible Assets	6		240,000		250,293
<b>CURRENT ASSETS</b>					
Debtors	7	24,792		55,753	
Cash at Bank and in Hand		<u>201,017</u>		<u>155,311</u>	
		225,809		211,064	
<b>CREDITORS:</b> Amounts falling due within one year	8	<u>10,309</u>		<u>13,207</u>	
<b>NET CURRENT ASSETS</b>			<u>215,500</u>		<u>197,857</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>455,500</u>		<u>448,150</u>
<b>FINANCED BY:</b>					
Restricted Funds			271,845		278,390
Unrestricted Funds			<u>183,655</u>		<u>169,760</u>
	9		<u>455,500</u>		<u>448,150</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 Companies Act 2006.

For the financial year ended 31<sup>st</sup> March 2022 the company was entitled to exemption from audit under Section 477, Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board on 19 December 2022 and signed on its behalf.

**Rosemary Perkins**  
**Director & Trustee**

The notes on pages 8 to 11 form part of these financial statements

# COMMUNITY ACTION SPORT

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

### 1. ACCOUNTING POLICIES

#### 1.1 Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention.

The financial statements also comply with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

#### 1.2 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost, less their estimated residual value, over their estimated useful lives on the following bases:-

Land and Buildings	2% on straight line
Sports Equipment	20% on straight line
Fixtures and Fittings	20% on straight line
Equipment	20% on straight line
Motor Vehicles	25% on reducing balance

#### 1.3 Fund Accounting

Unrestricted funds comprise accumulated surpluses on the general fund. They are available for use at the discretion of its trustees in furtherance of its charitable company's objectives.

Restricted funds are created when grants or donations are made for a particular purpose by the donor.

#### 1.4 Taxation

No provision has been made for taxation, as the charity's charitable status renders it exempt from UK direct taxation.

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

## COMMUNITY ACTION SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

#### 1. ACCOUNTING POLICIES (CONTINUED)

##### 1.5 Cashflow Statement

No cashflow statement has been prepared as the company qualifies for the exemption conferred by Section 383 of the Companies Act 2006.

##### 1.6 Expenditure on Management and Administration of the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of running office premises and accountancy fees.

#### 2. STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 3. MANAGEMENT & ADMINISTRATION EXPENDITURE

	<u>£</u>	<u>2021</u> <u>£</u>
Office Rent and Services		(3)
Staff Costs	8,948	8,632
Pension Cost	2,506	2,855
Accountancy Fees	3,180	3,060
	<u>14,634</u>	<u>14,544</u>

# COMMUNITY ACTION SPORT

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

### 4. ANALYSIS OF TOTAL RESOURCES EXPENDED

	<u>£</u>	<u>£</u>	<u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>
Direct Charitable Expenditure:				
Provision of Sports Facilities		162,996		143,679
Support Costs		<u>6,956</u>		<u>5,860</u>
		169,952		149,539
Other Expenditure				
Management and Administration of the Charity		<u>14,634</u>		<u>14,544</u>
		<u>184,586</u>		<u>164,083</u>

### 5. NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

	<u>£</u>	<u>2021</u> <u>£</u>
This is stated after charging:		
Depreciation/Amortisation of Fixed Assets		
- Owned by the Charity	<u>10293</u>	<u>12,045</u>

## COMMUNITY ACTION SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

#### 6. TANGIBLE FIXED ASSETS

All used for Charitable Purposes	<u>LAND &amp; BUILDINGS</u>	<u>SPORTS EQUIPMENT</u>	<u>TOTAL</u>
	£	£	£
<u>COST</u>			
At 1 <sup>st</sup> April 2021	500,000	45,745	545,745
Additions	-	-	-
At 31 <sup>st</sup> March 2022	<u>500,000</u>	<u>45,745</u>	<u>545,745</u>
<u>DEPRECIATION/AMORTISATION</u>			
At 1st April 2021	250,000	45,452	295,452
Charge for Year	10,000	293	10,293
At 31st March 2022	<u>260,000</u>	<u>45,745</u>	<u>305,745</u>
<u>NET BOOK VALUE</u>			
At 31st March 2022	<u>240,000</u>	<u>                    </u>	<u>240,000</u>
At 31st March 2021	<u>250,000</u>	<u>293</u>	<u>250,293</u>

#### 7. DEBTORS

	£	2021
Debtors	24,792	55,753
Prepayments	-	-
	<u>24,792</u>	<u>55,753</u>

#### 8. CREDITORS - Amounts falling due within one year

Taxation and Social Security	2,369	1,904
Other Creditors	7,940	11,303
	<u>10,309</u>	<u>13,207</u>

#### 9. ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
	£	£	£
Net Outgoing Resources from Ordinary Activities	13,895	(6,545)	7,350
Balance brought forward	<u>169,760</u>	<u>278,390</u>	<u>448,150</u>
Balances carried forward	<u>183,655</u>	<u>271,845</u>	<u>455,500</u>



# COMMUNITY ACTION SPORT

(A Company Limited by Guarantee, Without a Share Capital)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION SPORT

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 6 to 11.

### **Respective responsibilities of trustees and examiner**

The trustees (who are the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England & Wales.

Having been satisfied 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;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

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 the seeking of 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.

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 S386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and to comply with 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 (revised 2005) 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.

IMAGESTOR  
PALACE GATES  
BRIDGE ROAD  
LONDON N22 7SN

M Y MANJRA FCA  
VALLANCE LODGE & CO.  
CHARTERED ACCOUNTANTS

12 January 2023

