

COMMUNITY ACTION SPORT

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

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31ST MARCH 2023

Company No.: 02799644 (England & Wales)

Registered Charity No.: 1018900

Proact Accounting Limited

PALACE GATES
BRIDGE ROAD
LONDON N22 7SN

COMMUNITY ACTION SPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

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COMMUNITY ACTION SPORT

COMPANY INFORMATION

DIRECTORS AND TRUSTEES

**D Lewis
Ms R Perkins**

COMPANY SECRETARY

M Springthorpe

COMPANY NUMBER

O2799644 (England & Wales)

REGISTERED OFFICE

**" The Cottage "
703 High Road
Tottenham
London N17 8AD**

CHARITY NUMBER

1018900

ACCOUNTANTS

PROACT ACCOUNTING LIMITED

SOLICITORS

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

BANKERS

**Bank of Scotland Plc
Barclays Bank**

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 2023**

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 the ground and other facilities within Haringey especially within the area of Tottenham. There is also a small team of workers that we employ to manage car parking at the ground when Tottenham Hotspur football Club are playing at home and when they hold additional major events at their ground.

The process of getting the Frederick Knight Sports Ground back as to as it was prior to the Covid19 pandemic was near complete by April 2022. The Roller Skating sessions that we organised at Tottenham Community Sports Centre were running very successfully attracting near maximum attendance at every session. We also continued to manage and open the outdoor ball courts every weekend (10am until 5pm) for young people. The attendance during each weekend was very good with around 200 children using the courts.

The Covid 19 lockdown started on the 23rd 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 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 2022 until April 2023 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 April 2023 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 £225,687 in the year and our resources stand at £455,500 in total. Expenditure for the year £230,483 was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2022-23 has been one of recovery from the consequences of Covid19, the 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 2022-2023. Community Action Sport received the anticipated restricted funding from a local beneficial entity to support its activities.

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

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

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. It is with regret that we have to report the death of our Trustee John Lake who gave many years of service to 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 3rd January 2024 and signed on its behalf.

Rosemary Perkins



Director and Trustee

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

FOR THE YEAR ENDED 31ST MARCH 2023
STATEMENT OF FINANCIAL ACTIVITIES

		UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND EXPENDITURE					
INCOME RESOURCES					
Grants Received	Haringey Council etc	4,647	-	4,647	15,300
	Covid 19		-	-	3,455
Sports Activities		27,926	-	27,926	11,170
Facilities Provided		97,920	-	97,920	48,660
Rent Received		94,899	-	94,899	94,965
Interest Received		-	295	295	-
TOATAL INCOMING RESOURCES		<u>225,392</u>	<u>295</u>	<u>225,687</u>	<u>173,550</u>
RESOURCES EXPENDED					
Direct Charitable Expenditure:					
Provision of Sports Facilities		191,739	10,000	201,739	172,996
Support Costs		13,778		13,778	6,956
		<u>205,518</u>	<u>10,000</u>	<u>215,518</u>	<u>179,952</u>
Other Expenditure					
Management and Administration of the Charity	3	14,965		14,965	14,634
TOTAL RESOURCES EXPEXNDED	4	<u>220,483</u>	<u>10,000</u>	<u>230,483</u>	<u>194,586</u>
Net(Outgoing) Incoming Resources					
From Ordinary Activities		4,909	-9,705	-4,796	-21,036
HM Revenue & Customs- JR					26,336
HSBC Dividend		-	5,294	5,294	2,050
Sport Investment Deposit (Previously not counted)		-	129,125	129,125	-
Balance Brought Forward		183,655	271,845	455,500	448,150
BALANCES CARRIED FORWARD		<u>188,564</u>	<u>396,559</u>	<u>585,123</u>	<u>455,500</u>

The notes on pages 9 to 10 from part of these Financial Statements

COMMUNITY ACTION SPORT

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

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	£	£	£	2022 £
FIXED ASSETS					
Tangible Assets	6		230,000		240,000
CURRENT ASSETS					
Debtors	7	25,818		24,792	
Cash at Bank		343,376		201,017	
		<u>369,194</u>		<u>225,809</u>	
CREDITORS -Amounts falling within over yea	8		14,071		10,309
				<u>10,309</u>	
NET CURRENT ASSETS			355,123		215,500
TOATAL ASSETS LESS CURRENT LIABILITIES			<u>585,123</u>		<u>455,500</u>
FINANCED BY:					
Restricted Funds			396,559		271,845
Unrestricted Funds			188,564		183,655
			<u>585,123</u>		<u>455,500</u>

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

For the Financial year ended 31st March 2023 the Company was entitled to exemption from Audit under Section 477 and no notice has been deposited under Section 476.

The Directors acknowledge their responsibilities for ensuring that Company keeps accounting records which comply with Section 386 of the Act and for preparing tje 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 on³⁰.....January 2024 and signed on its behalf

R. C. Perkins

**Rosemary Perkins
Director and Trustee**

The notes on pages 9 to 10 from part of these Financial Statements

COMMUNITY ACTION SPORT

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 Building	2% on straight line
Sport Equipment	20% on straight line
Fixture and Fittings	20% on straight line
Equipment	20% on straight line
Motor Vehicles	25% on straight line

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.

COMMUNITY ACTION SPORT

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 includes all expenditure not related to the Charitable activity or fundraising ventures. This includes costs of running office premises and Accountancy fees.

1.7 Community Action Sport has received receipt of substantial funds from a local beneficial entity and has be designated for the use of Community Action Sport's activities and also for the maintenance of FK Sports Ground facilities infra-structure.

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 AND ADMINISTRATION EXPENDITURE

	2022
	£
Office Rent and Services	-
Staff Cost	9,093
Pension Costs	2,506
Accountancy	3,180
	<u>14,965</u>
	<u>14,634</u>

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	2022
	£
Direct Charitable Expenditure:	
Provision of Sports Facilities	201,739
Support Costs	13,778
	<u>215,518</u>
	162,996
	6,956
	<u>169,952</u>
 Other Expenditure	
Management and Administration of the Charity	14,965
	<u>14,634</u>
	<u>230,483</u>
	<u>184,586</u>

5 NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES

This is stated after charging

Depreciation/Admortisation of Fixed Assets	<u>10,000</u>	<u>10,293</u>
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COMMUNITY ACTION SPORT
(A Company Limited by Guarantee, Without a Share Capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

6 TANGIBLE FIXED ASSETS

All used for Charitable Purposes	LAND & BUILDING	SPORTS EQUIPMENT	TOTAL
	£	£	£
COST			
At 1st April 2022 & 31st March 2023	<u>500,000</u>	<u>45,745</u>	<u>545,745</u>
DEPRECIATION/AMORTISATION			
At 1st April 2022	260,000	45,745	305,745
Charge for the Year	10,000	-	10,000
At 31st March 2023	<u>270,000</u>	<u>45,745</u>	<u>315,745</u>
NET BOOK VALUE			
At 31st March 2023	<u>230,000</u>	<u>-</u>	<u>230,000</u>
At 31st March 2022	<u>240,000</u>	<u>-</u>	<u>240,000</u>

7 DEBTORS	£	2022 £
Debtors	25,013	24,792
Prepayments	805	-
	<u>25,818</u>	<u>24,792</u>

8 CREDITORS

Taxation and Social Security	2,472	2,369
Other Creditors	11,599	7,940
	<u>14,071</u>	<u>10,309</u>

9 ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS

	UNRESTRICTED	RESTRICTED	TOTAL
Net Outgoing Resources	4,909	124,714	129,623
From Ordinary Activities	<u>183,655</u>	<u>271,845</u>	<u>455,500</u>
	<u>188,564</u>	<u>396,559</u>	<u>585,123</u>

COMMUNITY ACTION SPORT

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

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

	£	£	£	2022 £
INCOME				
Grants - Haringey Council - Employments		4,647		3,455
- Covid 19		-		15,300
Rent Received		94,899		94,965
Sports Activities		27,926		11,170
Facilities Provided		97,920		48,660
Interest		295		-
		<u>225,687</u>		<u>173,550</u>
Less: EXPENDITURE				
SPORTS ACTIVITIES				
Sport Ground	65,750		49,279	
Coaches Fees and Costs	36,674		32,550	
Insurance	4,035		4,696	
Vehicle Expenses	368		623	
Depreciation of Fixed Assets	10,000		10,293	
	<u>116,827</u>		<u>97,441</u>	
CO- ORDINATOR AND DEVELOPMENT OFFICER				
Salaries	65,208		61,986	
Social Security	6,021		5,856	
	<u>71,229</u>		<u>67,842</u>	
ADMINISTRATION				
Management Costs (Hire of hall)	2,600		2,600	
Activities Afters Schools Costs	4,314		-	
Staff Pension Cost	2,692		2,506	
Employment Cost	9,093		8,948	
Telephone	2,437		2,092	
Postages and Stationery	833		1,763	
Repairs and Renewals	14,626		7,535	
General Expenses	2,652		679	
Accountancy	3,180		3,180	
Professional Fees	-		-	
	<u>42,427</u>		<u>29,303</u>	
TOTAL EXPENDITURE		<u>230,483</u>		<u>194,586</u>
DEFICIT FOR THE YEAR			<u>-4,796</u>	<u>-21,036</u>
H.M Revenue & Customs - JRS				26,336
Used Sport Ground by Gas Board				2,050
HSBC Dividend		5,294		-
Sport Investment Deposit (Previously not counted)		129,125		-
NET INCOME FOR THE YEAR		<u>129,623</u>		<u>7,350</u>

Community Action Sport

A Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Action Sport

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of **Community Action Sport** ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the 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 accounts of the 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity 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 accounts to be reached.

Mehran Imanzadeh FMAAT
Proact Accounting Limited
31 Bridge Road
Palace Gates
London
N22 7SN

..... January 2024