

# **COMMUNITY ACTION SPORT**

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

## **FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Company No: 02799644 (England & Wales)**

**Registered Charity No: 1018900**

**PROACT ACCOUNTING LIMITED  
PALACE GATE  
BRIDGE ROAD  
LONDON  
N22 7SN**

**COMMUNITY ACTION SPORT  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**The following pages do not form part of the Statutory Accounts**

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**COMMUNITY ACTION SPORT  
COMPANY INFORMATION**

**DIRECTORS AND TRUSTEES**

**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**

**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 2024**

#### 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 ground is based in one of the most deprived wards in the country with low wage earners, social unrest and the economically deprived. During the 2023/4 year we have seen a very large new housing estate being built near the perimeter of the ground and this will result in high population surge for the area with the ground being the only available facility for outdoor sport activities. Demand for the facilities will become even greater.

Equal opportunity to participate in sport for young people is ultimately of great importance for the local area. This can have a major influence on the life style of young people. This is achieved by keeping our charges to participate in our activities at a low and affordable level and this includes the provision of the very best facilities at no extra charge. The average cost for a child to participate in one of activities is £2. The average attendance at all our activities was excellent. . The use of our facilities over the year

continued to increase especially by young people. During the year Community Action Sport made a very important decision by creating a new sports zone at the ground that is specifically for young people. All the facilities at the ground would only be available for young people at weekends (daytime) and this included exclusive use of the football pitches. We also introduced a junior charge rate so that facilities would be affordable for young people to use. This has proved popular and a success with a near maximum of junior teams/young people now using the grass football pitches and ball courts. This programme is being expanded during the weekdays to encourage local schools and colleges to use more of our facilities. Community Action Sport also designated a staff member to develop and co-ordinate sport activities for young people.

The grass pitches at the Frederick Knight Sports Ground are regarded as some of the best in North London. To achieve this level of quality is only possible by Community Action Sport subsidising the maintenance costs of the grass area. This subsidy is essential to provide the very best of facilities for the local community which is essential if we are to contribute to offsetting the deprivation of the area. The cost of maintaining the grass is very high which reflects why most sports grounds and sports pitches in London have deteriorated because of organisations and councils not being able to provide sufficient funds to maintain such facilities.. The spiralling costs to provide quality grass surface facilities is the main factor and this does bring into question the viability of providing such facilities. We believe it is a price worth paying if we are able to continue to cope despite the ever increasing costs. It may be inevitable that in years to come that natural grass pitches will have to be replaced by artificial grass pitches. This may be the only viable financial option to provide such facilities if we are to keep up with the demand of the ever growing local population. This would involve a costly outlay of finance by Community Action Sport. Our policy at present is to provide the very best natural grass pitches at the Frederick Knight Sports Ground but in financial terms this is being achieved at a high cost.

We have continued our car parking programme on Tottenham Hotspur home match days. A further opportunity regarding addition future car parking at the ground become possible when Spurs announce their intention to hold additional events at their ground during the off football season (May until Sept).

. Community Action Sport staff have achieved so much in such a short time after all the problems related to the covid 19 pandemic. 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. Community Action Sport continued to keep all its staff employed. This was an important achievement through a period that was very difficult due to the long term consequences of Covid19.

## DIRECTORS' AND TRUSTEES' REPORT CONTINUED

### DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

Community Action Sport continued to keep its head above water during a difficult period and better still was able to develop its facilities and activities. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future. The setting up of the Frederick Knight sports Ground as a zone for young people is proving to be a positive foundation for this. However, Community Action Sport will need the finance and resources to develop this further.

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 a side 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. 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.

### FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £261,161. in the year and our resources stand at £585,123. in total. Expenditure for the year £211,565. was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2023-24 has been one of ongoing 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.

The high rate of inflation and big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. This will have to be taken into account if the operating of Community Action Sport.

(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.

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    December 2024 and signed on its behalf.

Rosemary Perkins

Director and Trustee

(5)

**COMMUNITY ACTION SPORT**

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

**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF FINANCIAL ACTIVITIES**

		<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
		<b>FUNDS</b>	<b>D</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND EXPENDITURE</b>					
<b>INCOME RESOURCES</b>					
Grants Received	Haringey Council etc	8,944	-	8,944	4,647
	Covid 19			-	0
Sports Activities		41,786	-	41,786	27,926
Facilities Provided		107,300	-	107,300	97,920
Rent Received		104,368	-	104,368	94,899
Interest Received		-	1,763	1,763	295
<b>TOATAL INCOMING RESOURCES</b>		<u>262,398</u>	<u>1,763</u>	<u>264,161</u>	<u><b>225,687</b></u>
<b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure:					
Provision of Sports Facilities		151,769	10,000	161,769	191,739
Support Costs		17,635		17,635	13,779
		<u>169,404</u>	<u>10,000</u>	<u>179,404</u>	<u><b>205,518</b></u>

Other Expenditure					
Management and Administration					
of the Charity	<b>3</b>	32,160		32,160	14,965
TOTAL RESOURCES EXPENDED	<b>4</b>	<u>201,564</u>	<u>10,000</u>	<u>211,564</u>	<u><b>220,483</b></u>
Net(Outgoing) Incoming Resources					
From Ordinary Activities		60,834	-8,237	52,596	-4,796
HM Revenue & Customs- JR					
HSBC Dividend		-	10,344	10,344	5,294
HSBC Sport Investment Deposit		-	-	-	129,125
Balance Brought Forward		188,564	396,559	<b>585,123</b>	455,500
<b>BALANCES CARRIED FORWARD</b>		<u>249,398</u>	<u>398,666</u>	<u>648,063</u>	<u><b>585,123</b></u>

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

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

**BALANCE SHEET AS AT 31ST MARCH 2024**

					<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					

<b>Tengible Assets</b>	<b>6</b>	220,000	230,000
<b>CURRENT ASSETS</b>			
Debtors	<b>7</b>	<b>12,274</b>	25,818
Cash at Bank		425,197	343,376
		<u>437,471</u>	<u>369,194</u>
<b>CREDITORS -Amounts falling within over year</b>	<b>8</b>	<u>9,407</u>	<u>14,071</u>
<b>NET CURRENT ASSETS</b>		428,064	355,123
<b>TOATAL ASSETS LESS CURRENT LIABILITIES</b>		<u>648,064</u>	<u><b>585,123</b></u>
<b>FINANCED BY:</b>			
Restricted Funds		398,666	396,559
Unrestricted Funds		249,398	188,564
		<u>648,064</u>	<u>585,123</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 31st March 2024 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 the 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 ..... 2024 and signed on its behalf

**Rosemary Perkins**  
**Director and Trustee**

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

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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 2024**

**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 2024**

**1 ACCOUNTING POLICIES (CONTINUED)**

**1.5 Cash flow Statement**

No cash flow 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 anticipates receipt of substantial funds from a local beneficial entry will 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

		2023
	£	£
Office Rent and Services		-
Staff Cost	<b>9,384</b>	9,093
Pension Costs	19,596	2,692
Bank Charges	1,701	-
Accountancy	3,180	<b>3,180</b>
	<u>33,861</u>	<u><b>14,965</b></u>

## 4 ANALYSIS OF TOTAL RESOURCES EXPENDED

		2023
	£	£
<b>Direct Charitable Expenditure:</b>		
Provision of Sports Facilities	<b>161,769</b>	201,739
Support Costs	<b>17,635</b>	13,778
	<u>179,404</u>	<u><b>215,517</b></u>

Other Expenditure

Management and Administration of the Charity	<b>32,160</b>	14,965
	<u><b>211,564</b></u>	<u><b>230,482</b></u>

**5 NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES**

This is stated after charging

Depreciation/Amortisation of Fixed Assets	10,000	10,000
	<u>10,000</u>	<u>10,000</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 2024**

**6 TANGIBLE FIXED ASSETS**

All used for Charitable Purposes	LAND & BUILDING	SPORTS EQUIPMENT	TOTAL
	£	£	£
<b>COST</b>			
At 1st April 2022 & 31st March 2024	<u><b>500,000</b></u>	<u>2,140</u>	<u>502,140</u>

**DEPRECIATION/AMORTISATION**

At 1st April 2023	270,000	2,140	272,140
Change for the Year	10,000	-	10,000
At 31st March 2024	<u>280,000</u>	<u>2,140</u>	<u>282,140</u>

**NET BOOK VALUE**

At 31st March 2024	<u>220,000</u>	-	<u>220,000</u>
At 31st March 2023	<u>230,000</u>	-	<u>230,000</u>

		<b>2023</b>
<b>7 DEBTORS</b>	<b>£</b>	<b>£</b>
Debtors	<b>11,682</b>	25,013
Prepayments	<b>593</b>	805
	<u><b>12,274</b></u>	<u><b>25,818</b></u>

**8 CREDITORS**

Taxation and Social Security	<b>2,988</b>	2,472
Other Creditors	6,420	11,599
	<u>9,407</u>	<u><b>14,071</b></u>

**9 ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS**

	UNRESTRICTED	RESTRICTED	TOTAL
Net Outgoing Resources	60,834	2,107	62,940
From Ordinary Activities	188,564	396,559	585,123
	<u>249,398</u>	<u>398,666</u>	<u>648,063</u>

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### COMMUNITY ACTION SPORT

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

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

	£	£	£	2023 £
<b>INCOME</b>				
Grants Haringey Council - Employments		8,944		4,647
-				
Rent Received		104,368		94,899
Sports Activities		41,786		27,926
Facilities Provided		107,300		97,920
Interest		1,763		295
		<u>153,857</u>		<u>125,687</u>

264,161

225,687

**Less: EXPENDITURE****SPORTS ACTIVITIES**

Sport Ground	73,111	65,750
Coaches Fees and Costs	33,750	36,674
Insurance	3,768	4,035
Vehicle Expenses	371	368
Depreciation of Fixed Assets	10,000	10,000
	<u>121,000</u>	<u>116,827</u>
	<u><u>121,000</u></u>	<u><u>116,827</u></u>

**CO- ORDINATOR AND DEVELOPMENT OFFICER**

Salaries	40,238	65,208
Social Security	2,434	6,021
	<u>42,672</u>	<u>71,229</u>
	<u><u>42,672</u></u>	<u><u>71,229</u></u>

**ADMINISTRATION**

<b>Management Costs (Hire of hall)</b>	2,600	2,600
<b>Activities Afters Schools Costs</b>	2,768	4,314
Staff Pension Cost	19,596	2,692
Employment Cost	9,384	9,093
Telephone	2,504	2,437
Postages and Stationery	913	833
Repairs and Renewals	3,000	14,626
General Expenses	2,246	2,652
Accountancy	3,180	3,180
Bank Charges and Interest	1,701	-
	<u>47,892</u>	<u>42,427</u>
	<u><u>47,892</u></u>	<u><u>42,427</u></u>

<b>TOTAL EXPENDITURE</b>	<b>211,564</b>	230,483
	<hr/>	<hr/>
<b>DEFICIT FOR THE YEAR</b>	<b>52,596</b>	<b>-4,796</b>
	<hr/>	<hr/>
H.M Revenue & Customs      JRS	-	26,336
-		
Used Sport Ground by Gas Board	-	2,050
HSBC Dividend	<b>10,344</b>	5,294
HSBC Sport Investment Deposit ( Previously not counted)	-	129,125
<b>NET INCOME FOR THE YEAR</b>	<b>62,940</b>	129,623
	<hr/> <hr/>	<hr/> <hr/>

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## DIRECTORS' AND TRUSTEES' REPORT CONTINUED

### DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS IN YEAR CONTINUED

Community Action Sport continued to keep its head above water during a difficult period and better still was able to develop its facilities and activities. The importance of the Frederick Knight Sport Ground for the local community is evident with the high number of people that now use the site. The number of youth (aged 12 – 17) using the ground is ever increasing and the challenge will be how to accommodate this expansion in the future. The setting up of the Frederick Knight sports Ground as a zone for young people is proving to be a positive foundation for this. However, Community Action Sport will need the finance and resources to develop this further.

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 a side 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. 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.

### FINANCIAL REVIEW

The Statement of Financial Activities shows Income of £261,161. in the year and our resources stand at £585,123. in total. Expenditure for the year £211,565. was spent on maintaining the Frederick Knight Sports Ground and the Charity.

The Year 2023-24 has been one of ongoing 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.

The high rate of inflation and big increase in energy charges and maintenance have added significant financial costs that are still working their way through the system. This will have to be taken into account if the operating of Community Action Sport.

(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.

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 December 2024 and signed on its behalf.

Rosemary Perkins

Director and Trustee

(5)

**COMMUNITY ACTION SPORT**

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

**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF FINANCIAL ACTIVITIES**

		<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
		<b>FUNDS</b>	<b>D</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
 <b>INCOME AND EXPENDITURE</b>					
 <b>INCOME RESOURCES</b>					
Grants Received	Haringey Council etc	8,944	-	8,944	4,647
	Covid 19			-	0
Sports Activities		41,786	-	41,786	27,926
Facilities Provided		107,300	-	107,300	97,920
Rent Received		104,368	-	104,368	94,899
Interest Received		-	1,763	1,763	295
<b>TOATAL INCOMING RESOURCES</b>		<u>262,398</u>	<u>1,763</u>	<u>264,161</u>	<u><b>225,687</b></u>
 <b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure:					
Provision of Sports Facilities		151,769	10,000	161,769	191,739
Support Costs		17,635		17,635	13,779
		<u>169,404</u>	<u>10,000</u>	<u>179,404</u>	<u><b>205,518</b></u>

Other Expenditure					
Management and Administration					
of the Charity	<b>3</b>	32,160		32,160	14,965
TOTAL RESOURCES EXPENDED	<b>4</b>	<u>201,564</u>	<u>10,000</u>	<u>211,564</u>	<u><b>220,483</b></u>
Net(Outgoing) Incoming Resources					
From Ordinary Activities		60,834	-8,237	52,596	-4,796
HM Revenue & Customs- JR					
HSBC Dividend		-	10,344	10,344	5,294
HSBC Sport Investment Deposit		-	-	-	129,125
Balance Brought Forward		188,564	396,559	<b>585,123</b>	455,500
<b>BALANCES CARRIED FORWARD</b>		<u>249,398</u>	<u>398,666</u>	<u>648,063</u>	<u><b>585,123</b></u>

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

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Community Action Sport  
**(A Company Limited by Guarantee, Without a Share Capital)**

**BALANCE SHEET AS AT 31ST MARCH 2024**

					<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					

<b>Tengible Assets</b>	<b>6</b>	220,000	230,000
<b>CURRENT ASSETS</b>			
Debtors	<b>7</b>	<b>12,274</b>	25,818
Cash at Bank		425,197	343,376
		<u>437,471</u>	<u>369,194</u>
<b>CREDITORS -Amounts falling within over year</b>	<b>8</b>	9,407	14,071
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		428,064	355,123
<b>TOATAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>648,064</u>	<u>585,123</u>
		<u>          </u>	<u>          </u>
<b>FINANCED BY:</b>			
Restricted Funds		398,666	396,559
Unrestricted Funds		249,398	188,564
		<u>648,064</u>	<u>585,123</u>
		<u>          </u>	<u>          </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 31st March 2024 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 the 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 ..... 2024 and signed on its behalf

**Rosemary Perkins**  
**Director and Trustee**

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

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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 2024**

**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 lone
Sport Equipment	20% on straight lone
Fixture and Fittings	20% on straight lone
Equipment	20% on straight lone
Motor Vehicles	25% on straight lone

## **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 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 2024**

**1 ACCOUNTING POLICIES (CONTINUED)**

**1.5 Cash flow Statement**

No cash flow 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 anticipates receipt of substantial funds from a local beneficial entry will 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

		2023
	£	£
Office Rent and Services		-
Staff Cost	<b>9,384</b>	9,093
Pension Costs	19,596	2,692
Bank Charges	1,701	-
Accountancy	3,180	<b>3,180</b>
	<u>33,861</u>	<u>14,965</u>

## 4 ANALYSIS OF TOTAL RESOURCES EXPENDED

		2023
	£	£
<b>Direct Charitable Expenditure:</b>		
Provision of Sports Facilities	<b>161,769</b>	201,739
Support Costs	<b>17,635</b>	13,778
	<u>179,404</u>	<u>215,517</u>

Other Expenditure

Management and Administration of the Charity	<b>32,160</b>	14,965
	<u><b>211,564</b></u>	<u><b>230,482</b></u>

**5 NET OUTGOING/INCOMING RESOURCES ON ORDINARY ACTIVITIES**

This is stated after charging

Depreciation/Amortisation of Fixed Assets	10,000	10,000
	<u>10,000</u>	<u>10,000</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 2024**

**6 TANGIBLE FIXED ASSETS**

All used for Charitable Purposes	LAND & BUILDING	SPORTS EQUIPMENT	TOTAL
	£	£	£
<b>COST</b>			
At 1st April 2022 & 31st March 2024	<u><b>500,000</b></u>	<u>2,140</u>	<u>502,140</u>

**DEPRECIATION/AMORTISATION**

At 1st April 2023	270,000	2,140	272,140
Change for the Year	10,000	-	10,000
At 31st March 2024	<u>280,000</u>	<u>2,140</u>	<u>282,140</u>

**NET BOOK VALUE**

At 31st March 2024	<u>220,000</u>	-	<u>220,000</u>
At 31st March 2023	<u>230,000</u>	-	<u>230,000</u>

		<b>2023</b>
<b>7 DEBTORS</b>	<b>£</b>	<b>£</b>
Debtors	<b>11,682</b>	25,013
Prepayments	<b>593</b>	805
	<u><b>12,274</b></u>	<u><b>25,818</b></u>

**8 CREDITORS**

Taxation and Social Security	<b>2,988</b>	2,472
Other Creditors	6,420	11,599
	<u>9,407</u>	<u><b>14,071</b></u>

**9 ANALYSIS OF FUND BALANCES BETWEEN THE NET ASSETS**

	UNRESTRICTED	RESTRICTED	TOTAL
Net Outgoing Resources	60,834	2,107	62,940
From Ordinary Activities	188,564	396,559	585,123
	<u>249,398</u>	<u>398,666</u>	<u>648,063</u>

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### COMMUNITY ACTION SPORT

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

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

	£	£	£	2023 £
<b>INCOME</b>				
Grants Haringey Council - Employments		<b>8,944</b>		<b>4,647</b>
-				
Rent Received		<b>104,368</b>		<b>94,899</b>
Sports Activities		<b>41,786</b>		27,926
Facilities Provided		<b>107,300</b>		97,920
Interest		<b>1,763</b>		295
		<u>          </u>		<u>          </u>

264,161

225,687

**Less: EXPENDITURE****SPORTS ACTIVITIES**

Sport Ground	73,111	65,750
Coaches Fees and Costs	33,750	36,674
Insurance	3,768	4,035
Vehicle Expenses	371	368
Depreciation of Fixed Assets	10,000	10,000
	<u>121,000</u>	<u>116,827</u>
	<u><u>121,000</u></u>	<u><u>116,827</u></u>

**CO- ORDINATOR AND DEVELOPMENT OFFICER**

Salaries	40,238	65,208
Social Security	2,434	6,021
	<u>42,672</u>	<u>71,229</u>
	<u><u>42,672</u></u>	<u><u>71,229</u></u>

**ADMINISTRATION**

<b>Management Costs (Hire of hall)</b>	2,600	2,600
<b>Activities Afters Schools Costs</b>	2,768	4,314
Staff Pension Cost	19,596	2,692
Employment Cost	9,384	9,093
Telephone	2,504	2,437
Postages and Stationery	913	833
Repairs and Renewals	3,000	14,626
General Expenses	2,246	2,652
Accountancy	3,180	3,180
Bank Charges and Interest	1,701	-
	<u>47,892</u>	<u>42,427</u>
	<u><u>47,892</u></u>	<u><u>42,427</u></u>

<b>TOTAL EXPENDITURE</b>	<b>211,564</b>	230,483
	<hr/>	<hr/>
<b>DEFICIT FOR THE YEAR</b>	<b>52,596</b>	<b>-4,796</b>
	<hr/>	<hr/>
H.M Revenue & Customs      JRS	-	26,336
-		
Used Sport Ground by Gas Board	-	2,050
HSBC Dividend	<b>10,344</b>	5,294
HSBC Sport Investment Deposit ( Previously not counted)	-	129,125
<b>NET INCOME FOR THE YEAR</b>	<b>62,940</b>	129,623
	<hr/> <hr/>	<hr/> <hr/>

# Community Action Sport

## A Company Limited by Guarantee

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

Year ended 31 March 2024

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I report to the trustees on my examination of the financial statements of **Community Action Sport** ('the charity') for the year ended 31 March 2024.

#### 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*

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

18 December 2024