

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2023

for
Basketball4all

PKB Accountants Limited
Chartered Certified Accountants
Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

Contents of the Financial Statements
for the Year Ended 31 July 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11

Report of the Trustees
for the Year Ended 31 July 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The Charity aims to promote basketball for the disadvantaged and disabled in Surrey, Kent, Sussex, East Berkshire and North East Hampshire. We are working hard to reach as many groups in the community as we can working with Schools, Youth workers, Family services, Charities and the Police.

Public benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing aims and objectives and when planning future activities. The trustees are satisfied that their aims and objectives would provide a benefit and that the target audience for their activities comprises a sufficient section of the public. The trustees are therefore satisfied that the Trust meets the Charity Commission's public benefit test.

STRATEGIC REPORT

Achievement and performance

The trustees have sought to maintain the funds available to the charity and continue to explore further sources of funding including approaching businesses and trustees fundraising themselves.

During this year we received funding from Community Foundation for Surrey, Sport England Together Fund and Big Leaf and some individual contributors.

All our projects are ongoing. Our projects involve two weekly basketball sessions for young people with learning disabilities and sessions in senior schools for inactive teens. We continue to promote Basketball4All roadshows in local primary schools with after school hubs being established to provide a pathway for these children. We have also worked with a refugee charity and groups for assisted learners who are living independently in sheltered accommodation.

Financial review

Reserves

The trustees currently seek to maintain as a matter of course sufficient reserves to fund a minimum of three months' anticipated expenditure. The trustees will be seeking to increase this as the availability of funds permits.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06973663 (England and Wales)

Basketball4all (Registered number: 06973663)

Report of the Trustees
for the Year Ended 31 July 2023

Registered Charity number

1135721

Registered office

Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

Trustees

Mrs B Hayward
Miss A Hayward
I Miller
P Bowyer
J P Walker
E J Wade (appointed 25.5.23)
Ms S B Beckford Norton (appointed 13.6.23)
S Ntekolo-Mayunga (appointed 28.11.23)

Company Secretary

Mrs C Launchbury

Independent Examiner

PKB Accountants Limited
Chartered Certified Accountants
Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 April 2024 and signed on the board's behalf by:

I Miller - Trustee

**Independent Examiner's Report to the Trustees of
Basketball4all**

Independent examiner's report to the trustees of Basketball4all ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

PKB Accountants Limited

PKB Accountants Limited
Chartered Certified Accountants
Beechey House
87 Church Street
Crowthorne
Berkshire
RG45 7AW

18 April 2024

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	Unrestricted fund £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,228	8,327	14,555	29,815
Other trading activities	2	-	-	-	4,106
Total		<u>6,228</u>	<u>8,327</u>	<u>14,555</u>	<u>33,921</u>
EXPENDITURE ON					
Other		<u>10,694</u>	<u>16,098</u>	<u>26,792</u>	<u>19,671</u>
NET INCOME/(EXPENDITURE)		(4,466)	(7,771)	(12,237)	14,250
RECONCILIATION OF FUNDS					
Total funds brought forward		12,778	29,667	42,445	28,195
TOTAL FUNDS CARRIED FORWARD		<u>8,312</u>	<u>21,896</u>	<u>30,208</u>	<u>42,445</u>

The notes form part of these financial statements

Balance Sheet
31 July 2023

	Notes	Unrestricted fund £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
CURRENT ASSETS					
Cash at bank		8,312	21,896	30,208	42,445
NET CURRENT ASSETS		<u>8,312</u>	<u>21,896</u>	<u>30,208</u>	<u>42,445</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		8,312	21,896	30,208	42,445
NET ASSETS		<u>8,312</u>	<u>21,896</u>	<u>30,208</u>	<u>42,445</u>
FUNDS	5				
Unrestricted funds				8,312	12,778
Restricted funds				<u>21,896</u>	<u>29,667</u>
TOTAL FUNDS				<u>30,208</u>	<u>42,445</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 July 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2024 and were signed on its behalf by:

I Miller - Trustee

P Bowyer - Trustee

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

2. OTHER TRADING ACTIVITIES

	31.7.23	31.7.22
	£	£
Fundraising events	<u>-</u>	<u>4,106</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,235	28,580	29,815
Other trading activities	<u>4,106</u>	<u>-</u>	<u>4,106</u>
Total	<u>5,341</u>	<u>28,580</u>	<u>33,921</u>
EXPENDITURE ON			
Other	<u>624</u>	<u>19,047</u>	<u>19,671</u>
NET INCOME	4,717	9,533	14,250
RECONCILIATION OF FUNDS			
Total funds brought forward	8,061	20,134	28,195
TOTAL FUNDS CARRIED FORWARD	<u>12,778</u>	<u>29,667</u>	<u>42,445</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

5. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	12,778	(4,466)	8,312
Restricted funds			
General fund	29,667	(7,771)	21,896
TOTAL FUNDS	<u>42,445</u>	<u>(12,237)</u>	<u>30,208</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,228	(10,694)	(4,466)
Restricted funds			
General fund	8,327	(16,098)	(7,771)
TOTAL FUNDS	<u>14,555</u>	<u>(26,792)</u>	<u>(12,237)</u>

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	8,061	4,717	12,778
Restricted funds			
General fund	20,134	9,533	29,667
TOTAL FUNDS	<u>28,195</u>	<u>14,250</u>	<u>42,445</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,341	(624)	4,717
Restricted funds			
General fund	28,580	(19,047)	9,533
TOTAL FUNDS	<u>33,921</u>	<u>(19,671)</u>	<u>14,250</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	8,061	251	8,312
Restricted funds			
General fund	20,134	1,762	21,896
TOTAL FUNDS	<u>28,195</u>	<u>2,013</u>	<u>30,208</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,569	(11,318)	251
Restricted funds			
General fund	36,907	(35,145)	1,762
TOTAL FUNDS	<u>48,476</u>	<u>(46,463)</u>	<u>2,013</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.