

THE TROJANS CLUB LIMITED
REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

THE TROJANS CLUB LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2023**

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THE TROJANS CLUB LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

DIRECTORS:

C C Williams
M S Watts
S P Dancer
N Le Bas
A M Murray
S J Hargrave
P Perera
R G G Congreve
Ms K Morris

REGISTERED OFFICE:

The Trojans Club
Stoneham Lane
Eastleigh
Hampshire
SO50 9HT

REGISTERED NUMBER:

11517194 (England and Wales)

ACCOUNTANTS:

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

THE TROJANS CLUB LIMITED

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 AUGUST 2023**

The directors present their report with the financial statements of the company for the year ended 31 August 2023.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 September 2022 to the date of this report.

- C C Williams
- M S Watts
- S P Dancer
- N Le Bas
- A M Murray
- S J Hargrave
- P Perera


Other changes in directors holding office are as follows:

R G G Congreve and Ms K Morris were appointed as directors after 31 August 2023 but prior to the date of this report.

J M Laird ceased to be a director after 31 August 2023 but prior to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:


.....
N Le Bas - Director

28 Jun 2024

Date:

THE TROJANS CLUB LIMITED**INCOME STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	2023 £	2022 £
TURNOVER		237,567	208,259
Cost of sales		<u>(186,607)</u>	<u>(174,120)</u>
GROSS SURPLUS		50,960	34,139
Administrative expenses		<u>(295,991)</u>	<u>(377,000)</u>
		(245,031)	(342,861)
Other operating income		<u>349,221</u>	<u>280,789</u>
OPERATING SURPLUS/(DEFICIT)	4	104,190	(62,072)
Interest payable and similar expenses		<u>(990)</u>	<u>(1,207)</u>
SURPLUS/(DEFICIT) BEFORE TAXATION		103,200	(63,279)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>103,200</u>	<u>(63,279)</u>

The notes form part of these financial statements

THE TROJANS CLUB LIMITED (REGISTERED NUMBER: 11517194)**BALANCE SHEET
31 AUGUST 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5	76,624	78,870
CURRENT ASSETS			
Stocks		5,619	7,286
Debtors	6	59,601	42,872
Cash at bank		346,988	254,368
		412,208	304,526
CREDITORS			
Amounts falling due within one year	7	(44,143)	(40,839)
NET CURRENT ASSETS		368,065	263,687
TOTAL ASSETS LESS CURRENT LIABILITIES		444,689	342,557
CREDITORS			
Amounts falling due after more than one year	8	(29,190)	(41,811)
PROVISIONS FOR LIABILITIES	10	(105,471)	(93,918)
NET ASSETS		310,028	206,828
RESERVES			
Income and expenditure account		310,028	206,828
		310,028	206,828

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

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 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 company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 AUGUST 2023

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

The financial statements were approved by the Board of Directors and authorised for issue on **28 Jun. 2024**..... and were signed on its behalf by:

N Le Bas

.....
N Le Bas - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. STATUTORY INFORMATION

The Trojans Club Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - Straight line over 5 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2022 - 12).

THE TROJANS CLUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2022 - operating deficit) is stated after charging:

	2023	2022
	£	£
Depreciation - owned assets	<u>14,351</u>	<u>12,804</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Equipment £	Totals £
COST			
At 1 September 2022	49,999	66,709	116,708
Additions	-	12,105	12,105
	<u>49,999</u>	<u>78,814</u>	<u>128,813</u>
At 31 August 2023	49,999	78,814	128,813
DEPRECIATION			
At 1 September 2022	-	37,838	37,838
Charge for year	-	14,351	14,351
	<u>-</u>	<u>52,189</u>	<u>52,189</u>
At 31 August 2023	-	52,189	52,189
NET BOOK VALUE			
At 31 August 2023	<u>49,999</u>	<u>26,625</u>	<u>76,624</u>
At 31 August 2022	<u>49,999</u>	<u>28,871</u>	<u>78,870</u>

The English Sports Council has a charge for £175,000 over the assets of The Trojans Club Limited.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	14,266	10,089
Other debtors	45,335	32,783
	<u>59,601</u>	<u>42,872</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	10,000	10,000
Hire purchase contracts (see note 9)	2,621	2,621
Trade creditors	9,132	11,139
Taxation and social security	8,363	7,586
Other creditors	14,027	9,493
	<u>44,143</u>	<u>40,839</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans	24,167	34,167
Hire purchase contracts (see note 9)	5,023	7,644
	<u>29,190</u>	<u>41,811</u>

9. **LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2023	2022
	£	£
Net obligations repayable:		
Within one year	2,621	2,621
Between one and five years	5,023	7,644
	<u>7,644</u>	<u>10,265</u>

	Non-cancellable operating leases	
	2023	2022
	£	£
Within one year	-	2,750
	<u>-</u>	<u>2,750</u>

10. **PROVISIONS FOR LIABILITIES**

The provision totalling £93,918 (2022 - £93,918) is in respect of the future replacement of the Hockey Astro Pitch.

11. **LIMITED BY GUARANTEE**

The company is limited by guarantee and does not have a share capital. Each of the members of the company agrees, in the event of the company being wound up, to contribute to any deficiency in assets a sum not exceeding £1.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
THE TROJANS CLUB LIMITED**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Trojans Club Limited for the year ended 31 August 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of The Trojans Club Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Trojans Club Limited and state those matters that we have agreed to state to the Board of Directors of The Trojans Club Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Trojans Club Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Trojans Club Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Trojans Club Limited. You consider that The Trojans Club Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Trojans Club Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hopper Williams & Bell Limited

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

28 Jun 2024

Date:

This page does not form part of the statutory financial statements

THE TROJANS CLUB LIMITED

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023		2022	
	£	£	£	£
Turnover				
Bar & catering sales		237,567		208,259
Cost of sales				
Bar purchases	105,372		108,447	
Bar wages & NIC	81,235		65,673	
	<u> </u>	<u>186,607</u>	<u> </u>	<u>174,120</u>
GROSS SURPLUS		50,960		34,139
Other income				
Subscriptions	119,668		120,819	
Rental income	20,950		23,120	
Hire of facilities	104,533		107,680	
Other income	24,422		13,571	
Surplus/ (deficit) on sections	54,209		(9,430)	
Government grants	25,439		25,029	
	<u> </u>	<u>349,221</u>	<u> </u>	<u>280,789</u>
		400,181		314,928
Expenditure				
Rates and water	1,985		3,094	
Insurance	7,603		10,664	
Light and heat	82,133		47,690	
Repairs and maintenance	48,171		81,541	
Site security	-		505	
Cleaning	18,896		17,617	
Wages	59,575		78,731	
Telephone	1,459		1,838	
Post and stationery	239		566	
Astro pitch - Total expenses	7,857		7,210	
IT expenses	3,223		8,245	
Other expenses	8,604		18,978	
Sundry expenses	851		1,524	
Irrecoverable VAT	15,997		13,771	
Astro pitch sinking fund provision	11,553		58,346	
Accountancy	7,028		6,920	
Bookkeeping	3,773		3,784	
Legal & professional fees	-		544	
Depreciation of tangible fixed assets	14,350		12,805	
Bad debts	-		1,660	
	<u> </u>	<u>293,297</u>	<u> </u>	<u>376,033</u>
Carried forward		106,884		(61,105)

This page does not form part of the statutory financial statements

THE TROJANS CLUB LIMITED

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023		2022	
	£	£	£	£
Brought forward		106,884		(61,105)
Finance costs				
Bank charges	2,694		967	
Bank loan interest	990		1,207	
	<u> </u>	<u>3,684</u>	<u> </u>	<u>2,174</u>
NET SURPLUS/(DEFICIT)		<u><u>103,200</u></u>		<u><u>(63,279)</u></u>

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THE TROJANS CLUB LIMITED

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

Analysis of surplus / (deficit) on sections

	Cricket	Rugby		Hockey	Squash	Total
		Senior	Junior			
2023						
Income	£	£	£	£	£	£
Annual subscriptions and match fees	21,745	14,513	14,267	70,921	10,370	131,816
Other	4,915	35,076	10,306	50,744	17,591	118,632
Total income	<u>26,660</u>	<u>49,589</u>	<u>24,573</u>	<u>121,665</u>	<u>27,961</u>	<u>250,448</u>
Expenditure	27,197	40,449	25,479	61,692	41,422	196,239
(Deficit) / surplus	<u>(537)</u>	<u>9,140</u>	<u>(906)</u>	<u>59,973</u>	<u>(13,461)</u>	<u>54,209</u>
2022						
Income	£	£	£	£	£	£
Annual subscriptions and match fees	15,519	11,855	18,035	57,209	9,957	112,575
Other	1,721	28,200	7,086	2,211	28,216	67,434
Total income	<u>17,240</u>	<u>40,055</u>	<u>25,121</u>	<u>59,420</u>	<u>38,173</u>	<u>180,009</u>
Expenditure	25,221	49,930	36,217	54,412	23,659	189,439
(Deficit) / surplus	<u>(7,981)</u>	<u>(9,875)</u>	<u>(11,096)</u>	<u>5,008</u>	<u>14,514</u>	<u>(9,430)</u>

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