

REGISTERED COMPANY NUMBER: 07864964 (England and Wales)  
REGISTERED CHARITY NUMBER: 1147168

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
London Tigers Limited  
(A Company Limited by Guarantee)

JSS & Co Accountants  
26 Thorney Lane South  
Iver  
Buckinghamshire  
SL0 9AE

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for the Year Ended 31 March 2022

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London Tigers Limited

Report of the Trustees  
for the Year Ended 31 March 2022

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 March 2022. 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).

**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**

07864964 (England and Wales)

**Registered Charity number**

1147168

**Registered office**

London Tigers Ltd  
Sports Complex  
West Avenue  
Southall  
UB1 2AR

**Trustees**

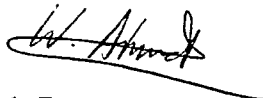
R Boddy  
A Adaramola  
W Ahmed  
M Ahmed  
A Khan  
M Abdullah

**Company Secretary**

**Independent Examiner**

JSS & Co Accountants  
26 Thorney Lane South  
Iver  
Buckinghamshire  
SL0 9AE

Approved by order of the board of trustees on 16 December 2022 and signed on its behalf by:



W Ahmed - Trustee

Independent Examiner's Report to the Trustees of  
London Tigers Limited

**Independent examiner's report to the trustees of London Tigers Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Financial Accountants 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 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.



P Naguleswaran FFA FTA  
Institute of Financial Accountants  
JSS & Co Accountants  
26 Thorney Lane South  
Iver  
Buckinghamshire  
SL0 9AE

19 December 2022

London Tigers Limited

Statement of Financial Activities  
for the Year Ended 31 March 2022

		31.3.22 Unrestricted funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		225,416	116,925
Other trading activities	2	<u>32,780</u>	<u>16,313</u>
<b>Total</b>		258,196	133,238
 <b>EXPENDITURE ON</b>			
Other		<u>199,845</u>	<u>101,524</u>
<b>NET INCOME</b>		58,351	31,714
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		70,478	38,764
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>128,829</u></u>	<u><u>70,478</u></u>

The notes form part of these financial statements

London Tigers Limited

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	5,250	6,176
<b>CURRENT ASSETS</b>			
Debtors	7	3,419	-
Cash at bank and in hand		158,225	89,675
		161,644	89,675
<b>CREDITORS</b>			
Amounts falling due within one year	8	(38,065)	(3,295)
<b>NET CURRENT ASSETS</b>		<u>123,579</u>	<u>86,380</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		128,829	92,556
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	-	(22,078)
<b>NET ASSETS</b>		<u>128,829</u>	<u>70,478</u>
<b>FUNDS</b>	10		
Unrestricted funds		128,829	70,478
<b>TOTAL FUNDS</b>		<u>128,829</u>	<u>70,478</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

London Tigers Limited

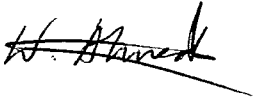
Balance Sheet - continued  
31 March 2022

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 16 December 2022 and were signed on its behalf by:



A Khan - Trustee



W Ahmed - Trustee

## 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.

### Tangible fixed assets

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

### 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.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Donations & Events	<u>32,780</u>	<u>16,313</u>

## 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	926	1,090
Other operating leases	<u>1,566</u>	<u>7,293</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	116,925
Other trading activities	<u>16,313</u>
<b>Total</b>	133,238
 <b>EXPENDITURE ON</b>	
Other	<u>101,524</u>
<b>NET INCOME</b>	31,714
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	38,764
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>70,478</u></u>

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>14,112</u>
 <b>DEPRECIATION</b>	
At 1 April 2021	7,936
Charge for year	<u>926</u>
At 31 March 2022	<u>8,862</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2022	<u><u>5,250</u></u>
At 31 March 2021	<u><u>6,176</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	<u>3,419</u>	<u>-</u>
	<u>          </u>	<u>          </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	37,375	2,695
Accrued expenses	<u>690</u>	<u>600</u>
	<u>38,065</u>	<u>3,295</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	<u>-</u>	<u>22,078</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	70,478	58,351	128,829
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>70,478</u>	<u>58,351</u>	<u>128,829</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	258,196	(199,845)	58,351
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>258,196</u>	<u>(199,845)</u>	<u>58,351</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	38,764	31,714	70,478
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>38,764</u>	<u>31,714</u>	<u>70,478</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

10. 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	133,238	(101,524)	31,714
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>133,238</u>	<u>(101,524)</u>	<u>31,714</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	38,764	90,065	128,829
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>38,764</u>	<u>90,065</u>	<u>128,829</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	391,434	(301,369)	90,065
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>391,434</u>	<u>(301,369)</u>	<u>90,065</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

London Tigers Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants & Fundraising	129,370	64,446
Memberships/ Subscriptions	19,809	9,705
Facility Hire	<u>76,237</u>	<u>42,774</u>
	225,416	116,925
<b>Other trading activities</b>		
Donations & Events	<u>32,780</u>	<u>16,313</u>
<b>Total incoming resources</b>	258,196	133,238
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Telephone	453	675
Postage, Stationery & Sundries	1067	545
Publicity & Marketing	745	321
Repairs & maintenance	20,099	15,387
Cleaning & Refuse collection	<u>8,387</u>	<u>4,498</u>
	30,751	21,426
<b>Finance</b>		
Office Rent	1,566	7,293
Water Rates	902	64
Insurance	3,453	4,019
Light and heat	9,568	5,257
Bank charges	35	35
Activity/Programme delivery	<u>55,448</u>	<u>14,030</u>
	70,972	30,698
<b>Governance costs</b>		
Staffing & Coaching costs	63,564	27,970
Pensions	380	-
Management & Consultancy	30,000	15,000
Accountancy and legal fees	1,002	600
Professional fees	2,250	4,740
Fixtures and fittings	<u>926</u>	<u>1,090</u>
	<u>98,122</u>	<u>49,400</u>
<b>Total resources expended</b>	<u>199,845</u>	<u>101,524</u>
<b>Net income</b>	<u><u>58,351</u></u>	<u><u>31,714</u></u>