

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2021
for
Hessle Sporting Club

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Hessle Sporting Club

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for the Year Ended 31 July 2021

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Hessle Sporting Club

Report of the Trustees **for the Year Ended 31 July 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been a vastly different year, due to the COVID-19 pandemic. Non-Elite football was suspended on 4th January and children and adults have been unable to play football, (or train) since.

The impact on children, and our over 50's Walking Footballers and our two Adult football teams, has been stark. The impact on Football Clubs, like ours, has been difficult and we have had to be very prudent.

Our Sports Pavilion up until the Covid-19 pandemic era, hosted the Hessle Youth Club, Aim Higher (a support group for parents of children with Autism), a Well-Being Drop In Centre, and a Carers Drop in Centre.

We have had no income from player subscriptions since the Lock Down began, nor any income from the above groups who normally use our facility to run their activities.

FINANCIAL REVIEW

Financial position

We have had no income from member subscriptions, and our Sports Pavilion, pre-COVID-19, was home not only to Hessle Sporting Club, but also home to the above mentioned groups, who paid a room hire fee. Meanwhile, we have been looking after our pitches and making our sports pavilion is safe with regular in-depth cleaning to ensure it is ready for when our members and the above groups return.

We have been prudent with our expenses and have a healthy bank account.

We will survive this! At this time of year, we would normally be preparing for our 2-day Annual Football Tournament which takes place in July. In "normal" times this raises £12000 p.a. Similarly, as football has ceased, subscription income is not coming in. However, we are prepared for most eventualities and we are looking forward to being able to re-open in the not-too-distant future!

FUTURE PLANS

Until then, the pitches must still be maintained, and we need some maintenance work on our pavilion guttering, which is now leaking. Many thanks to our volunteers who are working on this.

Meanwhile, we can still prepare for the time when this is all behind us and we can get back to having a normal life. We are looking forward to it!

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1095799

Principal address

King George V Playing Fields
Boothferry Rd
Hessle
HU13 9AN

Trustees

Mrs D Whiting
Mrs J Fisk

Hessle Sporting Club

Report of the Trustees
for the Year Ended 31 July 2021

REFERENCE AND ADMINISTRATIVE DETAILS


Independent Examiner

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Bankers

Yorkshire Bank
46 Prospect Centre
Prospect Street
Hull
East Yorkshire
HU2 8PW

Approved by order of the board of trustees on 27/4/22 and signed on its behalf by:



Mrs D Whiting - Trustee

**Independent Examiner's Report to the Trustees of
Hessle Sporting Club**

Independent examiner's report to the trustees of Hessle Sporting Club

I report to the charity trustees on my examination of the accounts of Hessle Sporting Club (the Trust) for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Andrew Steele
FCA FCCA
360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date:

Hessle Sporting Club

Statement of Financial Activities
for the Year Ended 31 July 2021

		Unrestricted fund £	Restricted fund £	31/7/21 Total funds £	31/7/20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,388	-	73,388	33,888
Investment income	2	5	-	5	-
Total		73,393	-	73,393	33,888
EXPENDITURE ON					
Raising funds	3	55,271	8,588	63,859	25,181
Charitable activities grants		2,906	-	2,906	11,755
Total		58,177	8,588	66,765	36,936
NET INCOME/(EXPENDITURE)		15,216	(8,588)	6,628	(3,048)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,298	41,678	90,976	94,024
TOTAL FUNDS CARRIED FORWARD		64,514	33,090	97,604	90,976

The notes form part of these financial statements

Hessle Sporting Club

Balance Sheet
31 July 2021

		Unrestricted fund £	Restricted fund £	31/7/21 Total funds £	31/7/20 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	6	26,771	231,879	258,650	245,734
CURRENT ASSETS					
Cash at bank		24,153	-	24,153	37,296
CREDITORS					
Amounts falling due within one year	7	(120)	-	(120)	(120)
NET CURRENT ASSETS		<u>24,033</u>	<u>-</u>	<u>24,033</u>	<u>37,176</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>50,804</u>	<u>231,879</u>	<u>282,683</u>	<u>282,910</u>
CREDITORS					
Amounts falling due after more than one year	8	13,710	(198,789)	(185,079)	(191,934)
NET ASSETS		<u>64,514</u>	<u>33,090</u>	<u>97,604</u>	<u>90,976</u>
FUNDS	9				
Unrestricted funds				64,514	49,298
Restricted funds				33,090	41,678
TOTAL FUNDS				<u>97,604</u>	<u>90,976</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/4/22 and were signed on its behalf by:



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Mrs D Whiting - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 July 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31/7/21	31/7/20
	£	£
Deposit account interest	<u>5</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

3. RAISING FUNDS

Raising donations and legacies

	31/7/21	31/7/20
	£	£
Support costs	<u>37,168</u>	<u>12,930</u>

Investment management costs

	31/7/21	31/7/20
	£	£
Support costs	<u>3,036</u>	<u>-</u>

Aggregate amounts	<u>63,859</u>	<u>25,181</u>
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4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,033	6,855	33,888
EXPENDITURE ON			
Raising funds	25,181	-	25,181
Charitable activities grants			
	3,167	8,588	11,755
Total	<u>28,348</u>	<u>8,588</u>	<u>36,936</u>
NET INCOME/(EXPENDITURE)	<u>(1,315)</u>	<u>(1,733)</u>	<u>(3,048)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	50,613	43,411	94,024
TOTAL FUNDS CARRIED FORWARD	<u>49,298</u>	<u>41,678</u>	<u>90,976</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 August 2020	266,527	25,825	-	292,352
Additions	-	-	31,968	31,968
At 31 July 2021	266,527	25,825	31,968	324,320
DEPRECIATION				
At 1 August 2020	26,060	20,558	-	46,618
Charge for year	8,588	2,472	7,992	19,052
At 31 July 2021	34,648	23,030	7,992	65,670
NET BOOK VALUE				
At 31 July 2021	231,879	2,795	23,976	258,650
At 31 July 2020	240,467	5,267	-	245,734

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/21 £	31/7/20 £
Other creditors	120	120

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

	31/7/21 £	31/7/20 £
Deferred government grants	185,079	191,934

9. MOVEMENT IN FUNDS

	At 1/8/20 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	49,298	15,216	64,514
Restricted funds			
Restricted	41,678	(8,588)	33,090
TOTAL FUNDS	90,976	6,628	97,604

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,393	(58,177)	15,216
Restricted funds			
Restricted	-	(8,588)	(8,588)
TOTAL FUNDS	<u>73,393</u>	<u>(66,765)</u>	<u>6,628</u>

Comparatives for movement in funds

	At 1/8/19 £	Net movement in funds £	At 31/7/20 £
Unrestricted funds			
General fund	50,613	(1,315)	49,298
Restricted funds			
Restricted	43,411	(1,733)	41,678
TOTAL FUNDS	<u>94,024</u>	<u>(3,048)</u>	<u>90,976</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,033	(28,348)	(1,315)
Restricted funds			
Restricted	6,855	(8,588)	(1,733)
TOTAL FUNDS	<u>33,888</u>	<u>(36,936)</u>	<u>(3,048)</u>

Hessle Sporting Club

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

9. MOVEMENT IN FUNDS - continued

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

	At 1/8/19 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	50,613	13,901	64,514
Restricted funds			
Restricted	43,411	(10,321)	33,090
TOTAL FUNDS	<u>94,024</u>	<u>3,580</u>	<u>97,604</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	100,426	(86,525)	13,901
Restricted funds			
Restricted	6,855	(17,176)	(10,321)
TOTAL FUNDS	<u>107,281</u>	<u>(103,701)</u>	<u>3,580</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

Hessle Sporting Club

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31/7/21 £	31/7/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tournaments and shop sales	65	1,378
Donations and sponsorships	2,304	3,097
Grants	41,944	11,535
Clubhouse sales	2,972	2,882
Team subs	19,492	13,550
Affiliation fees	6,611	1,446
	<hr/>	<hr/>
	73,388	33,888
Investment income		
Deposit account interest	5	-
	<hr/>	<hr/>
Total incoming resources	73,393	33,888
EXPENDITURE		
Other trading activities		
Purchases	16,947	4,253
Football clothing and strips	5,769	7,998
	<hr/>	<hr/>
	22,716	12,251
Charitable activities		
Telephone	101	421
Advertising	1,440	-
	<hr/>	<hr/>
	1,541	421
Support costs		
Management		
Rates and water	-	243
Insurance	939	1,321
Light and heat	3,036	2,641
Motor expenses	-	106
Sundries	2,179	8,031
Training	180	-
	<hr/>	<hr/>
	6,334	12,342
Finance		
Depreciation of tangible fixed assets	19,052	11,060
Information technology		
Repairs and renewals	16,990	802
Governance costs		
Accountancy and legal fees	132	60

This page does not form part of the statutory financial statements

Hessle Sporting Club

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31/7/21 £	31/7/20 £
Total resources expended	<u>66,765</u>	<u>36,936</u>
Net income/(expenditure)	<u>6,628</u>	<u>(3,048)</u>

This page does not form part of the statutory financial statements