

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
The Hull & East Riding Sports Club

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

The Hull & East Riding Sports Club

Contents of the Financial Statements
for the Year Ended 30 September 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

The Hull & East Riding Sports Club

Report of the Trustees for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are the provision, or assistance in the provision, of recreational facilities, in particular the provision of a sports centre for the public at large and/or those of youth, age, infirmity or disablement, poverty or economic and social circumstances, that have need of such facilities with the object of improving their condition of life.

Public benefit

The Trustees have given due consideration to the Charity Commission published Guidance on the Operation of the public Benefit Requirement and believe that the provision of the recreational facilities of the club as stated in the objectives of the charity, meet the requirement.

Chairman's report

As always I would like to pass on my thanks to the committee and membership that have volunteered their time and effort to the H&ERSC during the year. As Trustees we have maintained a sound financial base and have able to generate funds for re-investment back into the club to ensure we are able to provide facilities for which the H&ERSC is intended. Whilst income for the financial year ending Sept 2021 was heavily impacted because of Covid lockdown the Club did not suffer adversely because of the government / local council business support schemes that were offered.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Sports Club has seen increased usage for its social facilities from both sporting members and social members. This increased usage has come from staff hard work and trustees commitment to re-invest funds.

We have also learned that our resident football club, Sculcoates, have successfully achieved a grant to allow them to make urgent repairs to the pitch and could see them return to the club following several years of absence.

The Hull & East Riding Sports Club

Report of the Trustees for the Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Club activities

Hull and Zingari C.C.

Our Cricket teams had a full season of cricket in 2021 after previous years interruptions because of the Covid pandemic. Weather was good, and our 4 Senior teams had some good results during the season.

Our First XI after a slow start quickly made-up ground and cemented their position for another year in the York Senior Premier league. The second XI unfortunately were relegated after last year's promotion.

Our 3rd XI had an outstanding season and were champions of their league.

Our Junior section continue to flourish and there are some exciting prospects in the 4th team.

White City (Hull) Road Running Club

This report will be necessarily brief due to government covid 19 regulations.

Prior to the imposition of the first lockdown on March 26th 2020, members of the club participated in regular training evenings based at the Hull & East Riding Sports and Social Club.

Members ran in 2 locally organised road races (Ferriby and South Dalton) as part of the clubs handicap race league.

At the onset of covid 19 restrictions all organised road races and club training was banned by England Athletics. As a consequence all club activities were halted including 2 camping barn walking weekends in the Derbyshire Dales.

At the end of the first lockdown club members did gather for a socially distanced maximum 30 person social evening within the club lounge.

In between total lockdowns, and local tier restrictions, members continued to meet for evening runs whilst still following government guide lines.

On the easing of lockdown on May 17th 2021, members were able to run in groups not exceeding 30 persons and commenced using the lounge bar and restricted changing and shower facilities.

Whilst limited organised road races have now commenced, it is hoped that 2022 will see a return to normality.

The Hull & East Riding Badminton Club

During the year access to the courts for play was severely restricted due to the 'lockdown' and the Government regulations in force during the Covid 19 pandemic. The Badminton Centre Committee prepared detailed safety rules and whenever regulations allowed only limited play was able to take place. Copies of the guidance were supplied to all players, clubs and user groups giving rules which had to be observed whilst using the hall. Hand sanitizer stations were set up complete with wipes and extra cleaning procedures were adopted. Covid Officers were appointed to oversee all playing sessions.

The strict limits on the number of players allowed in the hall at any one time and the extra costs of safety measures resulted in a substantial deficit for the year.

None of the many and varied income producing events that are a normal part of our yearly programme could take place including club-nights, matches, tournaments, junior coaching and casual play.

However due to prudent management and sound reserves the Centre is still in a sound financial position which will enable it to resume activities as soon as conditions allow.

The Hull & East Riding Sports Club

Report of the Trustees for the Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

In order to help to ensure their continuance the Badminton Centre was able to give financial support during the year to the three residential badminton clubs who are the mainstay of the Centre.

Although it may take some time for things to return to normal the HBC Committee has every confidence going forward and have already rescheduled several events for next year.

The Hull Badminton Centre wishes to express appreciation of the help and support received from the Hull & East Riding Sports Club during this difficult year.

Squash Club

Due to the national lockdown following the Covid-19 pandemic, all activities were curtailed at the end of March 2020.

General

We re-opened in late 2020 to a very limited extent allowing just household sharers or restricted "bubbles" of 6 players on court until early 2021.

Return to court since then has been greatly reduced and membership renewals have been reflected in this.

Local Participation

No inter club competition was allowed.

Juniors

The Club's Junior section has no members at present.

A local coaching group comprising approx. 50 juniors relocated to us, but it proved short lived.

With the continuing lack of a full-time resident coach, it remains impossible to attract new Junior members.

Racket ball

The move by many maturing Squash players to Racket ball, has supported court usage levels, together with the continuation of internal league competitions, but our ageing membership continues to give ongoing cause for concern.

Development

The shrinking membership causing reduced revenues, together with an ageing heating system and deteriorating courts needing significant investment, gives concern for the future of this section of the Sports Club.

FINANCIAL REVIEW

Reserves policy

The Trustees, and taking advice from its independent examiner, have worked towards and implemented a financial reserves policy.

This Financial reserve is designed to cover 1 month's trading and operating expenses plus cover any financial liabilities as listed in the financial report.

FUTURE PLANS

No significant future projects are being worked on currently but the Trustees regularly review all options for growth and investment in regular trustee meetings.

The Hull & East Riding Sports Club

Report of the Trustees
for the Year Ended 30 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Our organisational structure is formed to a maximum of 15 Trustees and no less than 10. 7 of these trustees come direct from Tenant clubs and they are obliged to fill these positions.

There are then 8 trustee positions that are available to any member that wishes to be involved as a trustee. To be a trustee an application should be made prior to the general meeting, with a nomination from an existing member, at any time throughout.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1108377

Principal address

Chanterlands Avenue
Hull
East Yorkshire
HU5 4ED

Trustees

Mr D W Wobey
Mr R J Witty
Mr G Naylor
Mr A C Huggett
Mr J G Redshaw
Miss C Hoe
Mr R Biggs
Mr S D Burrluck
Mrs J E Cockshutt
Mr M Birtles
Miss P M Kilvington
Miss S Hawksley

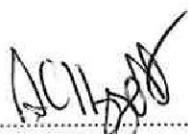
Independent Examiner

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

Bankers

HSBC plc
55 Whitefriargate
Hull
East Yorkshire
HU1 2HX

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



Mr A C Huggett - Trustee

Independent Examiner's Report to the Trustees of
The Hull & East Riding Sports Club

Independent examiner's report to the trustees of The Hull & East Riding Sports Club

I report to the charity trustees on my examination of the accounts of The Hull & East Riding Sports Club (the Trust) for the year ended 30 September 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:

The Hull & East Riding Sports Club

Statement of Financial Activities
for the Year Ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	30/9/21 Total funds £	30/9/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		102,802	-	102,802	144,755
Investment income	2	82,435	-	82,435	58,048
Total		185,237	-	185,237	202,803
 EXPENDITURE ON					
Raising funds	3	164,208	1,704	165,912	180,126
NET INCOME/(EXPENDITURE)		21,029	(1,704)	19,325	22,677
 RECONCILIATION OF FUNDS					
Total funds brought forward		131,354	16,124	147,478	124,801
TOTAL FUNDS CARRIED FORWARD		152,383	14,420	166,803	147,478

The notes form part of these financial statements

The Hull & East Riding Sports Club

Balance Sheet
30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	30/9/21 Total funds £	30/9/20 Total funds £
FIXED ASSETS					
Tangible assets	6	33,058	9,574	42,632	48,908
Investments	7	97	-	97	97
		<u>33,155</u>	<u>9,574</u>	<u>42,729</u>	<u>49,005</u>
CURRENT ASSETS					
Stocks	8	2,884	-	2,884	2,114
Debtors	9	11,200	-	11,200	18,103
Cash at bank and in hand		143,084	4,846	147,930	114,844
		<u>157,168</u>	<u>4,846</u>	<u>162,014</u>	<u>135,061</u>
CREDITORS					
Amounts falling due within one year	10	(25,667)	-	(25,667)	(21,483)
NET CURRENT ASSETS		<u>131,501</u>	<u>4,846</u>	<u>136,347</u>	<u>113,578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		164,656	14,420	179,076	162,583
CREDITORS					
Amounts falling due after more than one year	11	(12,273)	-	(12,273)	(15,105)
NET ASSETS		<u>152,383</u>	<u>14,420</u>	<u>166,803</u>	<u>147,478</u>

The notes form part of these financial statements

The Hull & East Riding Sports Club

Balance Sheet - continued
30 September 2021

FUNDS

13

Unrestricted funds:

General fund	147,793	126,764
Disabled access fund	462	462
Non-specific development fund	4,128	4,128

152,383 131,354

Restricted funds:

Ladies changing room fund	8,433	9,214
Shower refurbishment fund		

5,045 5,787

942 1,123

Cricket bays funds

14,420 16,124

TOTAL FUNDS

166,803 147,478

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


.....
Mr A C Huggett - Trustee

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, with the exception of investments which are included at market value.

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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Stocks

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

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.

Pension costs and other post-retirement benefits

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

The Hull & East Riding Sports Club

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

2. INVESTMENT INCOME

	30/9/21	30/9/20
	£	£
Deposit account interest	103	205
Government grants	82,332	54,188
Sundry receipts	-	3,655
	<u>82,435</u>	<u>58,048</u>

3. RAISING FUNDS

Raising donations and legacies

	30/9/21	30/9/20
	£	£
Support costs	<u>127,479</u>	<u>138,921</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

The following trustees provided administration services during the year at a cost of:

	2021	2020
	£	£
J Redshaw	1,550	1,163

At 30 September 2021, the charity owed £Nil (2020 - £775) to Redland Services, an entity controlled by J Redshaw.

Trustees' expenses

There were no other trustee's expenditure paid for the year ended 30 September 2021 nor the year ended 30 September 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/9/21	30/9/20
	8	9
Employed staff	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The Hull & East Riding Sports Club

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2020	80,361	140,159	220,520
Additions	-	3,439	3,439
At 30 September 2021	80,361	143,598	223,959
DEPRECIATION			
At 1 October 2020	56,231	115,381	171,612
Charge for year	3,627	6,088	9,715
At 30 September 2021	59,858	121,469	181,327
NET BOOK VALUE			
At 30 September 2021	20,503	22,129	42,632
At 30 September 2020	24,130	24,778	48,908

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2020 and 30 September 2021	97
NET BOOK VALUE	
At 30 September 2021	97
At 30 September 2020	97

There were no investment assets outside the UK.

8. STOCKS

	30/9/21 £	30/9/20 £
Stocks	2,884	2,114

The Hull & East Riding Sports Club

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30/9/21	30/9/20	
		£	£	
	Trade debtors	6,891	11,480	
	Other debtors	4,309	6,623	
		<u>11,200</u>	<u>18,103</u>	
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30/9/21	30/9/20	
		£	£	
	Trade creditors	12,421	5,914	
	Taxation and social security	10,557	10,102	
	Other creditors	2,689	5,467	
		<u>25,667</u>	<u>21,483</u>	
11.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	30/9/21	30/9/20	
		£	£	
	Other creditors	<u>12,273</u>	<u>15,105</u>	
12.	LOANS			
	An analysis of the maturity of loans is given below:			
		30/9/21	30/9/20	
		£	£	
	Amounts falling between one and two years:			
	Other loans - 1-2 years	<u>12,273</u>	<u>15,105</u>	
13.	MOVEMENT IN FUNDS			
		At	Net	At
		1/10/20	movement	30/9/21
		£	in funds	£
	Unrestricted funds			
	General fund	126,764	21,029	147,793
	Disabled access fund	462	-	462
	Non-specific development fund	4,128	-	4,128
		<u>131,354</u>	<u>21,029</u>	<u>152,383</u>
	Restricted funds			
	Ladies changing room fund	9,214	(781)	8,433
	Shower refurbishment fund			
		5,787	(742)	5,045
	Cricket bays funds	1,123	(181)	942
		<u>16,124</u>	<u>(1,704)</u>	<u>14,420</u>
	TOTAL FUNDS	<u>147,478</u>	<u>19,325</u>	<u>166,803</u>

The Hull & East Riding Sports Club

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

13. 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	185,237	(164,208)	21,029
Restricted funds			
Ladies changing room fund	-	(781)	(781)
Shower refurbishment fund			
	-	(742)	(742)
Cricket bays funds	-	(181)	(181)
	-	(1,704)	(1,704)
TOTAL FUNDS	185,237	(165,912)	19,325

Comparatives for movement in funds

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	101,956	24,808	126,764
Disabled access fund	462	-	462
Non-specific development fund	4,128	-	4,128
	106,546	24,808	131,354
Restricted funds			
Ladies changing room fund	10,256	(1,042)	9,214
Shower refurbishment fund			
	6,663	(876)	5,787
Cricket bays funds	1,336	(213)	1,123
	18,255	(2,131)	16,124
TOTAL FUNDS	124,801	22,677	147,478

The Hull & East Riding Sports Club

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

13. 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	202,803	(177,995)	24,808
Restricted funds			
Ladies changing room fund	-	(1,042)	(1,042)
Shower refurbishment fund	-	(876)	(876)
Cricket bays funds	-	(213)	(213)
	-	(2,131)	(2,131)
TOTAL FUNDS	202,803	(180,126)	22,677

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

	At 1/10/19 £	Net movement in funds £	At 30/9/21 £
Unrestricted funds			
General fund	101,956	45,837	147,793
Disabled access fund	462	-	462
Non-specific development fund	4,128	-	4,128
	106,546	45,837	152,383
Restricted funds			
Ladies changing room fund	10,256	(1,823)	8,433
Shower refurbishment fund	6,663	(1,618)	5,045
Cricket bays funds	1,336	(394)	942
	18,255	(3,835)	14,420
TOTAL FUNDS	124,801	42,002	166,803

The Hull & East Riding Sports Club

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

13. MOVEMENT IN FUNDS - continued

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	388,040	(342,203)	45,837
Restricted funds			
Ladies changing room fund	-	(1,823)	(1,823)
Shower refurbishment fund	-	(1,618)	(1,618)
Cricket bays funds	-	(394)	(394)
	-	(3,835)	(3,835)
TOTAL FUNDS	<u>388,040</u>	<u>(346,038)</u>	<u>42,002</u>

14. RELATED PARTY DISCLOSURES

During the year, Mr J Redshaw provided accountancy services totalling £1,550 (2020 - £1,163). At 30 September 2021, the charity owed £Nil (2020 - £775) to Redland Services, an entity controlled by Mr J Redshaw.

The trustees use the facilities of the charity at non preferential rates.

15. FUNDS

The restricted funds of £14,420 are represented by £9,574 in assets and a cash balance of £4,846 being held for further expenditure on the ladies changing rooms.

The Hull & East Riding Sports Club

Detailed Statement of Financial Activities
for the Year Ended 30 September 2021

	30/9/21 £	30/9/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Bar takings	51,602	59,251
Tenat club rents	24,675	35,193
Gaming machines	-	1,792
Pool takings	-	67
Subscriptions	1,033	5,425
Catering income	14,546	28,923
Donations	-	3,265
Physio rental	-	120
Flat income	7,462	5,816
Light and heat recharge	3,484	4,903
	<hr/> 102,802	<hr/> 144,755
Investment income		
Deposit account interest	103	205
Government grants	82,332	54,188
Sundry receipts	-	3,655
	<hr/> 82,435	<hr/> 58,048
Total incoming resources	<hr/> 185,237	<hr/> 202,803
EXPENDITURE		
Other trading activities		
Purchases	37,164	38,710
Sky subscriptions	1,269	2,495
	<hr/> 38,433	<hr/> 41,205
Support costs		
Management		
Wages	78,004	76,569
Social security	3,261	2,463
Pensions	1,806	1,553
Rent, rates and water	4,512	5,227
Insurance	7,747	6,627
Light and heat	10,426	18,476
Telephone	353	-
Postage and stationery	653	107
Advertising	-	795
Sundries	3,236	2,459
Cleaning	1,890	2,417
	<hr/> 111,888	<hr/> 116,693

This page does not form part of the statutory financial statements

The Hull & East Riding Sports Club

Detailed Statement of Financial Activities
for the Year Ended 30 September 2021

	30/9/21 £	30/9/20 £
Management		
Finance		
Bank charges	807	1,106
Depreciation of tangible fixed assets	9,715	11,640
	<u>10,522</u>	<u>12,746</u>
 Information technology		
Repairs and renewals	2,591	6,864
Computer expenses	743	495
	<u>3,334</u>	<u>7,359</u>
 Governance costs		
Accountancy and legal fees	1,735	2,123
	<u>165,912</u>	<u>180,126</u>
Total resources expended		
Net income	<u>19,325</u>	<u>22,677</u>

This page does not form part of the statutory financial statements