

# MIDDLESBROUGH SPORTABILITY CLUB

England & Wales · Charity number 1134582

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2010-03-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Ashford Grange  
Boosbeck  
Saltburn-By-The-Sea  
TS12 3FB

**Phone** 01287651299

**Email** [SULLIVANSUSAN48@YAHOO.COM](mailto:SULLIVANSUSAN48@YAHOO.COM)

**Website** <http://middlesbroughsportabilityclub.webs.com>

## Activities

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**Objects:** TO RELIEVE THE NEEDS OF YOUNG PERSONS RESIDENT IN MIDDLESBOROUGH AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR RECREATION AND SPORT FOR INDIVIDUALS IN PARTICULAR, BUT NOT EXCLUSIVELY, THOSE AGED BETWEEN 8-19 YEARS OF AGE WHO HAVE LEARNING DISABILITIES AND THOSE WITH PHYSICAL AND/OR SENSORY IMPAIRMENTS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH AND DISABLEMENT IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID YOUNG PERSONS.

**Activities:** To relieve the needs of young persons residents in Middlesbrough and the surrounding area by the provision of facilities for recreation and sport for individuals in particular, but not exclusively, those aged 8-19 years of age who have learning disabilities and those with physical and/or sensory impairment.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** MIDDLESBOROUGH
- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£31,878	£29,082	-	-
2024-03-31	£35,669	£43,505	-	-
2023-03-31	£34,647	£31,056	-	-
2022-03-31	£31,390	£33,590	-	-
2021-03-31	£37,913	£25,254	-	-

## Trustees

Name	Role	Appointed
BRIAN JONES		
DORIS WILSON		
Jennifer Salmon		2013-11-04
Jordan Keenan		2013-11-04
Lyndsey Rhodes		2013-11-04
MICHAEL MCTIERNAN		
MICHAEL SULLIVAN		
NIALL WHITTAKER		
Rachel Southgate		2015-03-31
Simon Wilson		2013-11-04
Stuart Hall		2013-11-04
Susan Sullivan		2013-11-04
THOMAS JONES		

**MIDDLESBROUGH SPORTABILITY CLUB**

England & Wales - Charity number 1134582

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# Accounts

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CHARITY REGISTRATION NUMBER: 1134582

**Middlesbrough Sportability Club**  
**Unaudited Financial Statements**  
**31 March 2025**

**S J ACCOUNTING SERVICES (NE) LTD**

# **Middlesbrough Sportability Club**

## **Financial Statements**

**Year ended 31 March 2025**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

# Middlesbrough Sportability Club

## Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### Reference and administrative details

**Registered charity name** Middlesbrough Sportability Club

**Charity registration number** 1134582

### Principal office

### The trustees

Mr B Jones  
Mr M Mctiernan  
Mrs L Rhodes  
Mr T Jones  
Mr M Sullivan  
Miss R Southgate  
Mrs N Whittaker  
Mrs D Wilson  
Mr J Keenan  
Mr S Hall  
Miss J Salmon

**Independent examiner** SJ Accounting Services (NE) Ltd  
3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

### Structure, governance and management

#### Governing document

Middlesbrough Sportability is an unincorporated registered charity governed by its constitution which was adopted on 24 March 2003. The charity is administered by a management committee.

### Objectives and activities

To relieve the needs of young persons resident in Middlesbrough and the surrounding area by the provision of facilities for recreation and sport for individuals in particular, but not exclusively, those aged 8-19 years of age who have learning disabilities and those with physical and/or sensory impairments who have need of such facilities by reason of their youth and disablement in the interests of social welfare with the object of improving the conditions of life of the said young persons.

# Middlesbrough Sportability Club

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

### Achievements and performance

The charity remains an inclusive club providing valuable support to disabled children and young adults across the Tees Valley area. We have provided a vast array of activities from sport and recreational to community-based projects that help develop social and life skills. The charity remains a huge part of the kids and parents/carers lives, and it has been privileged to see lifelong friendships forged and be a welcome and open place for all.

The charity has remained as, and grown further, to be a great community focal point fostering real and enriching relationships and skills to support the members even when they are not physically at the club.

This year we have been able to deliver a range of enriching experiences and activities for the members, including outings to Flamingo Land, bowling, cinema trips, Adventure Valley, bird sanctuaries, outings on the train and community farms.

The charity's allotment continues to thrive and even grow with a new small plot being added due to the continued investment. The allotment remains a key therapeutic space for the group, has fostered a calming and restorative environment for its members and allows the continued remembrance in our memory corner.

Following how well received it was last year we have been able to continue to support carers, allocating suitable funds to be able to offer them respite and experiences to ensure that they remain supported whilst delivering care.

The charity remains committed to delivering services to its members and the community. We engage closely with our members ensuring the service we offer is of high standard and suitable for their needs while maintaining the same high standard of care and engagement that we are known for.

### Financial review

The Statement of Financial Activities shows the total reserves stand at £12,284 all of which being unrestricted funds.

#### Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue its operations while alternative funding sources were sought.

The trustees' annual report was approved on 9<sup>th</sup> December 2025 and signed on behalf of the board of trustees by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

# **Middlesbrough Sportability Club**

## **Independent Examiner's Report to the Trustees of Middlesbrough Sportability Club**

**Year ended 31 March 2025**

I report to the trustees on my examination of the financial statements of Middlesbrough Sportability Club ('the charity') for the year ended 31 March 2025.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

SJ Accounting Services (NE) Ltd  
Independent Examiner

3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

# Middlesbrough Sportability Club

## Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	12,250	16,022	<b>28,272</b>	32,958
Other trading activities	5	3,007	–	<b>3,007</b>	2,711
Other income	6	599	–	<b>599</b>	–
<b>Total income</b>		<u>15,856</u>	<u>16,022</u>	<u><b>31,878</b></u>	<u>35,669</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	10,060	19,022	<b>29,082</b>	43,505
<b>Total expenditure</b>		<u>10,060</u>	<u>19,022</u>	<u><b>29,082</b></u>	<u>43,505</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>5,796</u>	<u>(3,000)</u>	<u><b>2,796</b></u>	<u>(7,836)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>6,488</u>	<u>3,000</u>	<u><b>9,488</b></u>	<u>17,324</u>
<b>Total funds carried forward</b>		<u>12,284</u>	<u>–</u>	<u><b>12,284</b></u>	<u>9,488</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
<b>Current assets</b>				
Debtors	14	473		–
Cash at bank and in hand		12,527		10,319
		<u>13,000</u>		<u>10,319</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>716</u>		<u>831</u>
<b>Net current assets</b>			<b>12,284</b>	<b>9,488</b>
<b>Total assets less current liabilities</b>			<b>12,284</b>	<b>9,488</b>
<b>Net assets</b>			<b>12,284</b>	<b>9,488</b>
<b>Funds of the charity</b>				
Restricted funds			–	3,000
Unrestricted funds			12,284	6,488
<b>Total charity funds</b>	17		<b>12,284</b>	<b>9,488</b>

These financial statements were approved by the board of trustees and authorised for issue on 9<sup>th</sup> December 2025, and are signed on behalf of the board by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Notes to the Financial Statements

Year ended 31 March 2025

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Holmwood Space for Sports & Arts, Holmwood School, Saltersgill Avenue, Middlesbrough, TS4 3PT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
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##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	1,000	–	1,000

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Grants</b>			
Community Environment MBC	–	1,000	<b>1,000</b>
Groundworks	–	375	<b>375</b>
National Lottery	–	–	<b>–</b>
Aiming Higher	–	8,000	<b>8,000</b>
County Durham Community Foundation	–	–	<b>–</b>
Teesside Charity Golden Giveaway	–	–	<b>–</b>
Parents 4 Change	–	1,897	<b>1,897</b>
MBC Recovery Grant	–	1,000	<b>1,000</b>
MBC Carers Grant	6,300	–	<b>6,300</b>
Horizons Specials	4,950	–	<b>4,950</b>
YAPP	–	3,000	<b>3,000</b>
Thirteen	–	750	<b>750</b>
	<u>12,250</u>	<u>16,022</u>	<u><b>28,272</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	–	–	<b>–</b>
<b>Grants</b>			
Community Environment MBC	–	–	<b>–</b>
Groundworks	–	1,125	<b>1,125</b>
National Lottery	–	2,100	<b>2,100</b>
Aiming Higher	–	8,000	<b>8,000</b>
County Durham Community Foundation	–	5,000	<b>5,000</b>
Teesside Charity Golden Giveaway	750	–	<b>750</b>
Parents 4 Change	–	–	<b>–</b>
MBC Recovery Grant	–	8,300	<b>8,300</b>
MBC Carers Grant	–	–	<b>–</b>
Horizons Specials	4,083	–	<b>4,083</b>
YAPP	–	3,000	<b>3,000</b>
Thirteen	–	600	<b>600</b>
	<u>4,833</u>	<u>28,125</u>	<u><b>32,958</b></u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Social lotteries	468	<b>468</b>	512	512
Subs & deposits	2,539	<b>2,539</b>	2,199	2,199
	<u>3,007</u>	<u><b>3,007</b></u>	<u>2,711</u>	<u>2,711</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 6. Other income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Other income type 1	599	<b>599</b>	–	–

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Activity type 1	8,777	19,022	<b>27,799</b>
Support costs	1,283	–	<b>1,283</b>
	<u>10,060</u>	<u>19,022</u>	<u><b>29,082</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	2,454	39,125	41,579
Support costs	1,926	–	1,926
	<u>4,380</u>	<u>39,125</u>	<u>43,505</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Activity type 1	27,799	–	<b>27,799</b>	41,579
Governance costs	–	1,283	<b>1,283</b>	1,926
	<u>27,799</u>	<u>1,283</u>	<u><b>29,082</b></u>	<u>43,505</u>

### 9. Net income/(expenditure)

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

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	–	632

### 10. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>752</b>	716

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	£	£
Wages and salaries	<b>18,996</b>	21,837
Social security costs	<b>690</b>	–
Employer contributions to pension plans	<b>423</b>	491
	<b><u>20,109</u></b>	<u>22,328</u>

The average head count of employees during the year was 5 (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 13. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2024 and 31 March 2025</b>	<u>3,158</u>	<u>3,158</u>
<b>Depreciation</b>		
<b>At 1 April 2024 and 31 March 2025</b>	<u>3,158</u>	<u>3,158</u>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<u>–</u>	<u>–</u>
At 31 March 2024	<u>–</u>	<u>–</u>

#### 14. Debtors

	<b>2025</b>	2024
	£	£
Other debtors	<u>473</u>	<u>–</u>

#### 15. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Accruals and deferred income	<b>716</b>	716
Other creditors	<b>–</b>	115
	<b><u>716</u></b>	<u>831</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £423 (2024: £491).

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 20 25 £
General funds	<u>6,488</u>	<u>15,856</u>	<u>(10,060)</u>	<u>12,284</u>

  

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 20 24 £
General funds	<u>3,324</u>	<u>7,544</u>	<u>(4,380)</u>	<u>6,488</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Awards For All	–	1,000	(1,000)	–
Short Break Aiming High fund	–	8,000	(8,000)	–
County Durham Community Foundation	–	–	–	–
YAPP	3,000	3,000	(6,000)	–
Morrisons Foundation	–	–	–	–
Middlesbrough Borough Council	–	1,000	(1,000)	–
Thirteen	–	750	(750)	–
Groundworks	–	375	(375)	–
Parents 4 Change	–	1,897	(1,897)	–
	<u>3,000</u>	<u>16,022</u>	<u>(19,022)</u>	<u>–</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Awards For All	–	2,100	(2,100)	–
Short Break Aiming High fund	–	8,000	(8,000)	–
County Durham Community Foundation	–	5,000	(5,000)	–
YAPP	3,000	3,000	(3,000)	3,000
Morrisons Foundation	11,000	–	(11,000)	–
Middlesbrough Borough Council	–	8,300	(8,300)	–
Thirteen	–	600	(600)	–
Groundworks	–	1,125	(1,125)	–
Parents 4 Change	–	–	–	–
	<u>14,000</u>	<u>28,125</u>	<u>(39,125)</u>	<u>3,000</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	<u>12,284</u>	<u>–</u>	<u>12,284</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	–
Current assets	<u>6,488</u>	<u>3,000</u>	<u>9,488</u>
<b>Net assets</b>	<u>6,488</u>	<u>3,000</u>	<u>9,488</u>

**MIDDLESBROUGH SPORTABILITY CLUB**

England & Wales - Charity number 1134582

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# Accounts

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CHARITY REGISTRATION NUMBER: 1134582

**Middlesbrough Sportability Club**  
**Unaudited Financial Statements**  
**31 March 2024**

**S J ACCOUNTING SERVICES (NE) LTD**

# **Middlesbrough Sportability Club**

## **Financial Statements**

**Year ended 31 March 2024**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

# Middlesbrough Sportability Club

## Trustees' Annual Report

### Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Middlesbrough Sportability Club  
**Charity registration number** 1134582

#### The trustees

Mr B Jones  
Mr M Mctiernan  
Mrs L Rhodes  
Mr T Jones  
Mr M Sullivan  
Miss R Southgate  
Mrs N Whittaker  
Mrs D Wilson  
Mr J Keenan  
Mr S Hall  
Miss J Salmon

**Independent examiner** SJ Accounting Services (NE) Ltd  
3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

#### Structure, governance and management

##### Governing document

Middlesbrough Sportability is an unincorporated registered charity governed by its constitution which was adopted on 24 March 2003. The charity is administered by a management committee.

#### Objectives and activities

To relieve the needs of young persons resident in Middlesbrough and the surrounding area by the provision of facilities for recreation and sport for individuals in particular, but not exclusively, those aged 8-19 years of age who have learning disabilities and those with physical and/or sensory impairments who have need of such facilities by reason of their youth and disablement in the interests of social welfare with the object of improving the conditions of life of the said young persons.

# Middlesbrough Sportability Club

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

### Achievements and performance

The charity has successfully maintained its core services, continuing to provide valuable support to disabled children and young adults across the Tees Valley area. Through dedicated efforts, the charity has delivered a range of enriching experiences and activities for its member, including outings to Flamingo Land, bowling and cinema trips. The highlight of the year was the highly successful residential trip to Peat Rigg, which provided invaluable opportunities for growth, bonding, personal development and access to activities they may never be able to do otherwise for both children and carers.

The charity's continued investment in its allotment, a key therapeutic space for the group, has fostered a calming and restorative environment for its members. The recent purchase of upgraded tools has significantly enhanced the gardening experience, and the creation of a "memory corner" dedicated to a beloved member who passed away has offered a poignant, reflective space that serves as both a tribute and a source of comfort.

Additionally, regular judo sessions have been well-received, and all members continue to enjoy the allotment, benefiting from its grounding nature.

Funding has been effectively allocated to support carers, ensuring that they have the necessary resources to continue providing high-quality care and engaging activities. The charity remains committed to delivering these services, consistently adapting to the evolving needs of its members, while maintaining the same high standard of care and engagement that has come to define its mission.

### Financial review

The Statement of Financial Activities shows the total reserves stand at £9,488 with £6,488 being unrestricted funds.

#### Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue its operations while alternative funding sources were sought.

The trustees' annual report was approved on 9<sup>th</sup> December 2024 and signed on behalf of the board of trustees by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

# **Middlesbrough Sportability Club**

## **Independent Examiner's Report to the Trustees of Middlesbrough Sportability Club**

**Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Middlesbrough Sportability Club ('the charity') for the year ended 31 March 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

SJ Accounting Services (NE) Ltd  
Independent Examiner

3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

# Middlesbrough Sportability Club

## Statement of Financial Activities

Year ended 31 March 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	4,833	28,125	<b>32,958</b>	32,925
Other trading activities	5	2,711	–	<b>2,711</b>	1,722
<b>Total income</b>		<u>7,544</u>	<u>28,125</u>	<b><u>35,669</u></b>	<u>34,647</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	4,380	39,125	<b>43,505</b>	31,056
<b>Total expenditure</b>		<u>4,380</u>	<u>39,125</u>	<b><u>43,505</u></b>	<u>31,056</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>3,164</u>	<u>(11,000)</u>	<b><u>(7,836)</u></b>	<u>3,591</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,324	14,000	<b>17,324</b>	13,733
<b>Total funds carried forward</b>		<u>6,488</u>	<u>3,000</u>	<b><u>9,488</u></b>	<u>17,324</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	12		-	632
<b>Current assets</b>				
Cash at bank and in hand		10,319		17,375
<b>Creditors: amounts falling due within one year</b>	13	<u>831</u>		<u>683</u>
<b>Net current assets</b>			<b>9,488</b>	<b>16,692</b>
<b>Total assets less current liabilities</b>			<b>9,488</b>	<b>17,324</b>
<b>Net assets</b>			<b>9,488</b>	<b>17,324</b>
<b>Funds of the charity</b>				
Restricted funds			<b>3,000</b>	14,000
Unrestricted funds			<b>6,488</b>	<u>3,324</u>
<b>Total charity funds</b>	15		<b>9,488</b>	<b>17,324</b>

These financial statements were approved by the board of trustees and authorised for issue on 9<sup>th</sup> December 2024, and are signed on behalf of the board by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Notes to the Financial Statements

Year ended 31 March 2024

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Holmwood Space for Sports & Arts, Holmwood School, Saltersgill Avenue, Middlesbrough, TS4 3PT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
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##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
Groundworks	–	1,125	<b>1,125</b>
National Lottery	–	2,100	<b>2,100</b>
Aiming Higher	–	8,000	<b>8,000</b>
County Durham Community Foundation	–	5,000	<b>5,000</b>
Teesside Charity Golden Giveaway	750	–	<b>750</b>
Morrisons Foundation	–	–	<b>–</b>
Middlesbrough Borough Council	–	8,300	<b>8,300</b>
Horizons Specials	4,083	–	<b>4,083</b>
Apollo Arts	–	–	<b>–</b>
YAPP	–	3,000	<b>3,000</b>
Arnold Clark	–	–	<b>–</b>
Thirteen	–	600	<b>600</b>
	<u>4,833</u>	<u>28,125</u>	<u><b>32,958</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
Groundworks	–	–	–
National Lottery	–	–	–
Aiming Higher	–	–	–
County Durham Community Foundation	–	–	–
Teesside Charity Golden Giveaway	–	–	–
Morrisons Foundation	–	12,000	12,000
Middlesbrough Borough Council	5,820	8,000	13,820
Horizons Specials	2,055	–	2,055
Apollo Arts	50	–	50
YAPP	–	3,000	3,000
Arnold Clark	–	2,000	2,000
Thirteen	–	–	–
	<u>7,925</u>	<u>25,000</u>	<u>32,925</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Social lotteries	512	<b>512</b>	495	495
Subs & deposits	2,199	<b>2,199</b>	1,227	1,227
	<u>2,711</u>	<u><b>2,711</b></u>	<u>1,722</u>	<u>1,722</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	2,454	39,125	<b>41,579</b>
Support costs	1,926	–	<b>1,926</b>
	<u>4,380</u>	<u>39,125</u>	<u><b>43,505</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	6,760	22,500	29,259
Support costs	1,796	–	1,797
	<u>8,556</u>	<u>22,500</u>	<u>31,056</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Activity type 1	41,579	–	<b>41,579</b>	29,259
Governance costs	–	1,926	<b>1,926</b>	1,797
	<u>41,579</u>	<u>1,926</u>	<u><b>43,505</b></u>	<u>31,056</u>

### 8. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<b>632</b>	631

### 9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>716</b>	510

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<b>21,837</b>	17,282
Employer contributions to pension plans	<b>491</b>	364
	<u><b>22,328</b></u>	<u>17,646</u>

The average head count of employees during the year was 5 (2023: 5).

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 12. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2023 and 31 March 2024</b>	<u>3,158</u>	<u>3,158</u>
<b>Depreciation</b>		
At 1 April 2023	2,526	<b>2,526</b>
Charge for the year	<u>632</u>	<u>632</u>
<b>At 31 March 2024</b>	<u>3,158</u>	<u>3,158</u>
<b>Carrying amount</b>		
<b>At 31 March 2024</b>	<u>–</u>	<u>–</u>
At 31 March 2023	<u>632</u>	<u>632</u>

#### 13. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<b>716</b>	683
Other creditors	<b>115</b>	–
	<u><b>831</b></u>	<u>683</u>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £491 (2023: £364).

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>3,324</u>	<u>7,544</u>	<u>(4,380)</u>	<u>6,488</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>2,233</u>	<u>9,647</u>	<u>(8,556)</u>	<u>3,324</u>

##### Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Awards For All	–	2,100	(2,100)	–
Short Break Aiming High fund	–	8,000	(8,000)	–
County Durham Community Foundation	–	5,000	(5,000)	–
MBC Carers Grant	–	–	–	–
MBC Community Chest	–	–	–	–
YAPP	3,000	3,000	(3,000)	<b>3,000</b>
Arnold Clark	–	–	–	–
Morrisons Foundation	11,000	–	(11,000)	–
Middlesbrough Borough Council	–	8,300	(8,300)	–
Thirteen	–	600	(600)	–
Groundworks	–	1,125	(1,125)	–
	<u>14,000</u>	<u>28,125</u>	<u>(39,125)</u>	<u>3,000</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Awards For All	–	–	–	–
Short Break Aiming High fund	–	–	–	–
County Durham Community Foundation	5,000	–	(5,000)	–
MBC Carers Grant	5,000	–	(5,000)	–
MBC Community Chest	1,500	–	(1,500)	–
YAPP	–	3,000	–	3,000
Arnold Clark	–	2,000	(2,000)	–
Morrisons Foundation	–	12,000	(1,000)	11,000
Middlesbrough Borough Council	–	8,000	(8,000)	–
Thirteen	–	–	–	–
Groundworks	–	–	–	–
	<u>11,500</u>	<u>25,000</u>	<u>(22,500)</u>	<u>14,000</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	–
Current assets	6,488	3,000	9,488
<b>Net assets</b>	<u>6,488</u>	<u>3,000</u>	<u>9,488</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	632	–	632
Current assets	2,692	14,000	16,692
<b>Net assets</b>	<u>3,324</u>	<u>14,000</u>	<u>17,324</u>

**MIDDLESBROUGH SPORTABILITY CLUB**

England & Wales - Charity number 1134582

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# Accounts

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CHARITY REGISTRATION NUMBER: 1134582

**Middlesbrough Sportability Club**  
**Unaudited Financial Statements**  
**31 March 2023**

**S J ACCOUNTING SERVICES (NE) LTD**

# **Middlesbrough Sportability Club**

## **Financial Statements**

**Year ended 31 March 2023**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

# Middlesbrough Sportability Club

## Trustees' Annual Report

### Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Middlesbrough Sportability Club

**Charity registration number** 1134582

#### The trustees

Mr B Jones  
Mr M Mctiernan  
Mrs L Rhodes  
Mr T Jones  
Mr M Sullivan  
Miss R Southgate  
Mrs N Whittaker  
Mrs D Wilson  
Mr J Keenan  
Mr S Wilson  
Mr S Hall  
Miss J Salmon

**Independent examiner** SJ Accounting Services (NE) Ltd  
3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

#### Structure, governance and management

##### Governing document

Middlesbrough Sportability is an unincorporated registered charity governed by its constitution which was adopted on 24 March 2003. The charity is administered by a management committee.

#### Objectives and activities

To relieve the needs of young persons resident in Middlesbrough and the surrounding area by the provision of facilities for recreation and sport for individuals in particular, but not exclusively, those aged 8-19 years of age who have learning disabilities and those with physical and/or sensory impairments who have need of such facilities by reason of their youth and disablement in the interests of social welfare with the object of improving the conditions of life of the said young persons.

# Middlesbrough Sportability Club

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

### Achievements and performance

“The club had another fantastic year with more external activities for families, carers and the local community than we have done in a long time. We were able to offer a lot of activities for free which really helped include everyone regardless of their circumstance and background.

We continue to have links with Parents for Change who have 500-600 families in need in the local area as well as Salvation Army and, as always, Horizons Trust.

We went back to residential trips which were thoroughly enjoyed by everyone.

The allotment went from strength to strength with the group often meeting their even outside of usual Club times to tend, care for and spend time in it. Some of the families even took home some homegrown vegetables to enjoy as a family.

We continued to support the carers all year-round and were able to offer multiple events including bowling, escape room, cinema, theatre trips and pampering sessions. All were very well attended and all attendees were grateful for the extra support we offer here - it is not just about the children but we strive to support and include the entire family.

As always we actively encourage new members to attend by word of mouth, social media and links with school trusts. We aim to keep our prices as low as possible to encourage new members to join and to retain our current members.

During school holidays we were able to offer a full range of activities and events to support the children and their families (and of course keep them active) during time away from school.”

### Financial review

The Statement of Financial Activities shows the total reserves stand at £17,324 with £3,324 being unrestricted funds.

#### Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue it's operations while alternative funding sources were sought.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

# **Middlesbrough Sportability Club**

## **Independent Examiner's Report to the Trustees of Middlesbrough Sportability Club**

**Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Middlesbrough Sportability Club ('the charity') for the year ended 31 March 2023.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

SJ Accounting Services (NE) Ltd  
Independent Examiner

3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

# Middlesbrough Sportability Club

## Statement of Financial Activities

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	7,925	25,000	<b>32,925</b>	30,146
Other trading activities	5	1,722	–	<b>1,722</b>	1,244
<b>Total income</b>		<u>9,647</u>	<u>25,000</u>	<u><b>34,647</b></u>	<u>31,390</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	8,556	22,500	<b>31,056</b>	33,590
<b>Total expenditure</b>		<u>8,556</u>	<u>22,500</u>	<u><b>31,056</b></u>	<u>33,590</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,091</u>	<u>2,500</u>	<u><b>3,591</b></u>	<u>(2,200)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,233	11,500	<b>13,733</b>	15,933
<b>Total funds carried forward</b>		<u>3,324</u>	<u>14,000</u>	<u><b>17,324</b></u>	<u>13,733</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	12		632	1,263
<b>Current assets</b>				
Cash at bank and in hand		17,375		13,071
<b>Creditors: amounts falling due within one year</b>	13	683		601
<b>Net current assets</b>			<u>16,692</u>	<u>12,470</u>
<b>Total assets less current liabilities</b>			<u>17,324</u>	<u>13,733</u>
<b>Net assets</b>			<u>17,324</u>	<u>13,733</u>
<b>Funds of the charity</b>				
Restricted funds			14,000	11,500
Unrestricted funds			<u>3,324</u>	<u>2,233</u>
<b>Total charity funds</b>	16		<u>17,324</u>	<u>13,733</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Notes to the Financial Statements

Year ended 31 March 2023

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Holmwood Space for Sports & Arts, Holmwood School, Saltersgill Avenue, Middlesbrough, TS4 3PT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the repayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	–	–	–

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
CDCF Clubs In Crisis	–	–	–
County Durham Community Foundation	–	–	–
Morrisons Foundation	–	12,000	12,000
Middlesbrough Borough Council	5,820	8,000	13,820
Community Chest	–	–	–
Horizons Specials	2,055	–	2,055
MBC Carers Grant	–	–	–
Apollo Arts	50	–	50
YAPP	–	3,000	3,000
Arnold Clark	–	2,000	2,000
JRS Government grant income	–	–	–
	<u>7,925</u>	<u>25,000</u>	<u>32,925</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	2,510	–	2,510
<b>Grants</b>			
CDCF Clubs In Crisis	–	2,021	2,021
County Durham Community Foundation	–	5,000	5,000
Morrisons Foundation	–	8,000	8,000
Middlesbrough Borough Council	–	–	–
Community Chest	–	3,000	3,000
Horizons Specials	2,968	–	2,968
MBC Carers Grant	–	5,000	5,000
Apollo Arts	–	–	–
YAPP	–	–	–
Arnold Clark	–	–	–
JRS Government grant income	1,647	–	1,647
	<u>7,125</u>	<u>23,021</u>	<u>30,146</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Social lotteries	495	495	–	–
Subs & deposits	1,227	1,227	1,244	1,244
	<u>1,722</u>	<u>1,722</u>	<u>1,244</u>	<u>1,244</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	6,760	22,500	<b>29,259</b>
Support costs	1,796	–	<b>1,797</b>
	<u>8,556</u>	<u>22,500</u>	<u><b>31,056</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	18,728	13,421	32,148
Support costs	1,441	–	1,442
	<u>20,169</u>	<u>13,421</u>	<u>33,590</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Activity type 1	29,259	–	<b>29,259</b>	32,148
Governance costs	–	1,797	<b>1,797</b>	1,442
	<u>29,259</u>	<u>1,797</u>	<u><b>31,056</b></u>	<u>33,590</u>

### 8. Net income/(expenditure)

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<b>631</b>	421

### 9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>510</b>	–

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<b>17,282</b>	21,677
Employer contributions to pension plans	<b>364</b>	483
	<u><b>17,646</b></u>	<u>22,160</u>

The average head count of employees during the year was 5 (2022: Nil).

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 12. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2022 and 31 March 2023</b>	3,158	<b>3,158</b>
<b>Depreciation</b>		
At 1 April 2022	1,895	<b>1,895</b>
Charge for the year	631	<b>631</b>
<b>At 31 March 2023</b>	<b>2,526</b>	<b>2,526</b>
<b>Carrying amount</b>		
<b>At 31 March 2023</b>	632	<b>632</b>
At 31 March 2022	1,263	1,263

#### 13. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	683	557
Other creditors - desc in a/cs	-	44
	<b>683</b>	<b>601</b>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £364 (2022: £483).

#### 15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	-	1,647

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
General funds	2,233	9,647	(8,556)	<u>3,324</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
General funds	14,033	8,369	(20,169)	<u>2,233</u>

##### Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
National Lottery Covid Community Support Fund	–	–	–	–
Community Chest	–	–	–	–
MBC Short Break Aiming Higher County Durham Community Foundation	5,000	–	(5,000)	–
CDCF Clubs In Crisis	–	–	–	–
MBC Carers Grant	5,000	–	(5,000)	–
MBC Community Chest	1,500	–	(1,500)	–
YAPP	–	3,000	–	<b>3,000</b>
Arnold Clark	–	2,000	(2,000)	–
Morrisons Foundation	–	12,000	(1,000)	<b>11,000</b>
Middlesbrough Borough Council	–	8,000	(8,000)	–
	<u>11,500</u>	<u>25,000</u>	<u>(22,500)</u>	<u>14,000</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
National Lottery Covid Community Support Fund	1,900	–	(1,900)	–
Community Chest	–	1,500	(1,500)	–
MBC Short Break Aiming Higher County Durham Community Foundation	–	8,000	(8,000)	–
CDCF Clubs In Crisis	–	5,000	–	5,000
MBC Carers Grant	–	2,021	(2,021)	–
MBC Community Chest	–	5,000	–	5,000
YAPP	–	1,500	–	1,500
Arnold Clark	–	–	–	–
Morrisons Foundation	–	–	–	–
Middlesbrough Borough Council	–	–	–	–
	<u>1,900</u>	<u>23,021</u>	<u>(13,421)</u>	<u>11,500</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	632	–	632
Current assets	2,692	14,000	16,692
<b>Net assets</b>	<u>3,324</u>	<u>14,000</u>	<u>17,324</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,263	–	1,263
Current assets	970	11,500	12,470
<b>Net assets</b>	<u>2,233</u>	<u>11,500</u>	<u>13,733</u>

**MIDDLESBROUGH SPORTABILITY CLUB**

England & Wales - Charity number 1134582

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# Accounts

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CHARITY REGISTRATION NUMBER: 1134582

**Middlesbrough Sportability Club**  
**Unaudited Financial Statements**  
**31 March 2022**

**S J ACCOUNTING SERVICES (NE) LTD**

# **Middlesbrough Sportability Club**

## **Financial Statements**

**Year ended 31 March 2022**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

# Middlesbrough Sportability Club

## Trustees' Annual Report

### Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

**Registered charity name** Middlesbrough Sportability Club

**Charity registration number** 1134582

#### The trustees

Mr B Jones  
Mr M Mctiernan  
Mrs L Rhodes  
Mr T Jones  
Mr M Sullivan  
Miss R Southgate  
Mrs N Whittaker  
Mrs D Wilson  
Mr J Keenan  
Mr S Wilson  
Mr S Hall  
Miss J Salmon

**Independent examiner** SJ Accounting Services (NE) Ltd  
3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

#### Structure, governance and management

##### Governing document

Middlesbrough Sportability is an unincorporated registered charity governed by its constitution which was adopted on 24 March 2003. The charity is administered by a management committee.

#### Objectives and activities

To relieve the needs of young persons resident in Middlesbrough and the surrounding area by the provision of facilities for recreation and sport for individuals in particular, but not exclusively, those aged 8-19 years of age who have learning disabilities and those with physical and/or sensory impairments who have need of such facilities by reason of their youth and disablement in the interests of social welfare with the object of improving the conditions of life of the said young persons.

# Middlesbrough Sportability Club

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

### Achievements and performance

The group has finally been able to come back together and enjoy face to face meetings, events, sessions and trips away which has been a huge benefit to the members, carers, parents, volunteers and staff and has been a huge boost to us all.

We continued the upkeep of the allotment including the addition of "Simon's Corner" to honor a long-standing member we sadly lost this last year. The group has continued to love the allotment and really come together to bring it on and to create the memory corner.

We have been able to go back into our usual hall so have been able to do a wide variety of activities including the trips out but also back to the events at the school including a Jubilee party which everyone very much enjoyed.

As an addition this year we have had a grant to support our Carer's and have really enjoyed organizing activities and events for them to take part in all of which have been very well received.

The Club continues to actively work with Parents for Change and Disability Forum to give the best care and support throughout Tees Valley.

As we promised last year we have kept up a lot of the outside events as well as going back to the school and the whole club has enjoyed and continued to see the benefits of this.

The members continue to rely on the club as much as ever and we look forward to continuing to be able to support them as we always have whilst continuously thinking of new and innovative ways to support and encourage the young people under our care.

### Financial review

The Statement of Financial Activities shows the total reserves stand at £13,733 with £2,233 being unrestricted funds.

#### Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue its operations while alternative funding sources were sought.

The trustees' annual report was approved on 15<sup>th</sup> December 2022 and signed on behalf of the board of trustees by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

# **Middlesbrough Sportability Club**

## **Independent Examiner's Report to the Trustees of Middlesbrough Sportability Club**

**Year ended 31 March 2022**

I report to the trustees on my examination of the financial statements of Middlesbrough Sportability Club ('the charity') for the year ended 31 March 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

SJ Accounting Services (NE) Ltd  
Independent Examiner

3 Galava Walk  
Ingleby Barwick  
Stockton on Tees  
TS17 5JD

# Middlesbrough Sportability Club

## Statement of Financial Activities

Year ended 31 March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	7,125	23,021	<b>30,146</b>	37,913
Other trading activities	5	1,244	–	<b>1,244</b>	–
<b>Total income</b>		<u>8,369</u>	<u>23,021</u>	<b><u>31,390</u></b>	<u>37,913</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	20,169	13,421	<b>33,590</b>	25,254
<b>Total expenditure</b>		<u>20,169</u>	<u>13,421</u>	<b><u>33,590</u></b>	<u>25,254</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(11,800)</u>	<u>9,600</u>	<b><u>(2,200)</u></b>	<u>12,659</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		14,033	1,900	<b>15,933</b>	3,274
<b>Total funds carried forward</b>		<u>2,233</u>	<u>11,500</u>	<b><u>13,733</u></b>	<u>15,933</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 15 form part of these financial statements.

# Middlesbrough Sportability Club

## Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	12		1,263	1,684
<b>Current assets</b>				
Debtors	13	-		1,325
Cash at bank and in hand		13,071		13,481
		<u>13,071</u>		<u>14,806</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>601</u>		<u>557</u>
<b>Net current assets</b>			<b>12,470</b>	<b>14,249</b>
<b>Total assets less current liabilities</b>			<b>13,733</b>	<b>15,933</b>
<b>Net assets</b>			<b>13,733</b>	<b>15,933</b>
<b>Funds of the charity</b>				
Restricted funds			11,500	1,900
Unrestricted funds			2,233	14,033
<b>Total charity funds</b>	17		<b>13,733</b>	<b>15,933</b>

These financial statements were approved by the board of trustees and authorised for issue on 15<sup>th</sup> December 2022, and are signed on behalf of the board by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

The notes on pages 6 to 15 form part of these financial statements.

# Middlesbrough Sportability Club

## Notes to the Financial Statements

Year ended 31 March 2022

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Holmwood Space for Sports & Arts, Holmwood School, Saltersgill Avenue, Middlesbrough, TS4 3PT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
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##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the repayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	2,510	–	<b>2,510</b>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
CDCF Clubs In Crisis	–	2,021	<b>2,021</b>
CDCF Food For Families	–	–	–
Groundworks	–	–	–
National Lottery Covid Community Support	–	–	–
Sport England	–	–	–
County Durham Community Foundation	–	5,000	<b>5,000</b>
Middlesbrough Aiming High Short Breaks Fund	–	8,000	<b>8,000</b>
Middlesbrough Borough Council	–	–	–
Community Chest	–	3,000	<b>3,000</b>
Horizons Specials	2,968	–	<b>2,968</b>
MBC Carers Grant	–	5,000	<b>5,000</b>
Apollo Arts	–	–	–
Thirteen	–	–	–
JRS Government grant income	1,647	–	<b>1,647</b>
	<u>7,125</u>	<u>23,021</u>	<u><b>30,146</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	4,132	–	4,132
<b>Grants</b>			
CDCF Clubs In Crisis	–	–	–
CDCF Food For Families	–	4,000	4,000
Groundworks	500	–	500
National Lottery Covid Community Support	–	5,144	5,144
Sport England	–	1,225	1,225
County Durham Community Foundation	–	–	–
Middlesbrough Aiming High Short Breaks Fund	–	–	–
Middlesbrough Borough Council	12,225	–	12,225
Community Chest	–	–	–
Horizons Specials	1,110	–	1,110
MBC Carers Grant	–	–	–
Apollo Arts	90	–	90
Thirteen	1,500	–	1,500
JRS Government grant income	7,987	–	7,987
	<u>27,544</u>	<u>10,369</u>	<u><b>37,913</b></u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Subs & deposits	<u>1,244</u>	<u><b>1,244</b></u>	<u>–</u>	<u>–</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	18,728	13,421	<b>32,148</b>
Support costs	1,441	–	<b>1,442</b>
	<u>20,169</u>	<u>13,421</u>	<u><b>33,590</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	15,006	8,469	23,475
Support costs	1,779	–	1,779
	<u>16,785</u>	<u>8,469</u>	<u>25,254</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Activity type 1	32,148	–	<b>32,148</b>	23,475
Governance costs	–	1,442	<b>1,442</b>	1,779
	<u>32,148</u>	<u>1,442</u>	<u><b>33,590</b></u>	<u>25,254</u>

### 8. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>421</u>	<u>562</u>

### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>425</u>	<u>425</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	21,677	15,996
Employer contributions to pension plans	483	359
	<u>22,160</u>	<u>16,355</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 10. Staff costs *(continued)*

The average head count of employees during the year was Nil (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Engaged on Charitable Activities	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 12. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2021 and 31 March 2022</b>	<u>3,158</u>	<u>3,158</u>
<b>Depreciation</b>		
At 1 April 2021	1,474	1,474
Charge for the year	421	421
<b>At 31 March 2022</b>	<u>1,895</u>	<u>1,895</u>
<b>Carrying amount</b>		
<b>At 31 March 2022</b>	<u>1,263</u>	<u>1,263</u>
At 31 March 2021	<u>1,684</u>	<u>1,684</u>

#### 13. Debtors

	<b>2022</b>	2021
	£	£
Prepayments and accrued income	<u>–</u>	<u>1,325</u>

#### 14. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	557	557
Other creditors	44	–
	<u>601</u>	<u>557</u>

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £483 (2021: £359).

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2022</b>	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u><b>1,647</b></u>	<u>7,987</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>14,033</u>	<u>8,369</u>	<u>(20,169)</u>	<u><b>2,233</b></u>

  

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>3,274</u>	<u>27,544</u>	<u>(16,785)</u>	<u>14,033</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 20 22 £
National Lottery Covid Community Support Fund	1,900	–	(1,900)	–
Sport England	–	–	–	–
CDCF Food for Families	–	–	–	–
Community Chest	–	1,500	(1,500)	–
MBC Short Break Aiming Higher	–	8,000	(8,000)	–
County Durham Community Foundation	–	5,000	–	<b>5,000</b>
CDCF Clubs In Crisis	–	2,021	(2,021)	–
MBC Carers Grant	–	5,000	–	<b>5,000</b>
MBC Community Chest	–	1,500	–	<b>1,500</b>
	<u>1,900</u>	<u>23,021</u>	<u>(13,421)</u>	<u><b>11,500</b></u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
National Lottery Covid Community Support Fund	–	5,144	(3,244)	1,900
Sport England	–	1,225	(1,225)	–
CDCF Food for Families	–	4,000	(4,000)	–
Community Chest	–	–	–	–
MBC Short Break Aiming Higher	–	–	–	–
County Durham Community Foundation	–	–	–	–
CDCF Clubs In Crisis	–	–	–	–
MBC Carers Grant	–	–	–	–
MBC Community Chest	–	–	–	–
	<u>–</u>	<u>10,369</u>	<u>(8,469)</u>	<u>1,900</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,263	–	1,263
Current assets	970	11,500	12,470
<b>Net assets</b>	<u>2,233</u>	<u>11,500</u>	<u>13,733</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,684	–	1,684
Current assets	12,349	1,900	14,249
<b>Net assets</b>	<u>14,033</u>	<u>1,900</u>	<u>15,933</u>

**MIDDLESBROUGH SPORTABILITY CLUB**

England & Wales - Charity number 1134582

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# Accounts

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CHARITY REGISTRATION NUMBER: 1134582

**Middlesbrough Sportability Club**  
**Unaudited Financial Statements**  
**31 March 2021**

**S J ACCOUNTING SERVICES (NE) LTD**

# **Middlesbrough Sportability Club**

## **Financial Statements**

**Year ended 31 March 2021**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>

# Middlesbrough Sportability Club

## Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### Reference and administrative details

**Registered charity name** Middlesbrough Sportability Club

**Charity registration number** 1134582

### Principal office

### The trustees

Mr B Jones  
Mr M Mctiernan  
Mrs L Rhodes  
Mr T Jones  
Mr M Sullivan  
Miss R Southgate  
Mrs N Whittaker  
Mrs D Wilson  
Mr J Keenan  
Mr S Wilson  
Mr S Hall  
Miss J Salmon

**Independent examiner** SJ Accounting Services (NE) Ltd

### Structure, governance and management

#### Governing document

Middlesbrough Sportability is an unincorporated registered charity governed by its constitution which was adopted on 24 March 2003. The charity is administered by a management committee.

### Objectives and activities

To relieve the needs of young persons resident in Middlesbrough and the surrounding area by the provision of facilities for recreation and sport for individuals in particular, but not exclusively, those aged 8-19 years of age who have learning disabilities and those with physical and/or sensory impairments who have need of such facilities by reason of their youth and disablement in the interests of social welfare with the object of improving the conditions of life of the said young persons.

# Middlesbrough Sportability Club

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Achievements and performance

In a very difficult year we have had to adapt our methods with our biggest battle being keeping the group together given many of our members fell into the high risk categories. We have tried to adapt using new ways to connect including online meetings and activities as well as being outside a lot more than past years.

We were unable to attend our usual premises however we spent a lot of time outside and went for lots of walks, met in parks etc. which our members loved and really kept up the member's fitness. One of the outside activities that was particular enjoyed by all was the purchasing of an allotment. We purchased all the equipment to go with it and the members loved coming together to tidy it up, planted fruit and veg, made a pond and decorated a bench. We cannot wait for spring to carry on our good work and see it evolve and grow.

In addition we did a lot of the regular activities which are always enjoyed including cinema, bowling and McDonalds lunch.

The Club continues to actively work with Parents for Change and Disability Forum to give the best care and support throughout Tees Valley.

It feels a fantastic achievement that the Club has made it through another tough yet and we definitely feel we have come out stronger. We have learnt that the members enjoy being outside and will definitely be making an effort to be doing more outside related activities in the next year. Our members support has been amazing, it was clear to see they love and rely on the club and really pulled together to help us make it through.

We look forward to another amazing year and, despite the challenges we will no doubt face, remain positive that the year will be as productive as ever and our members will continue to rely on our support. We know the good we do in the community and how much a lot of the families rely on us so we will continue to be there for them.

### Financial review

The Statement of Financial Activities shows the total reserves stand at £15,933 with £14,033 being unrestricted funds.

#### Reserves Policy

The trustees aim is to expend all funds on their charitable objects; however, they recognise the need to maintain a certain level of reserves as a cushion against possible future difficulties. Free reserves at the level of 6 months running costs would allow the charity to continue it's operations while alternative funding sources were sought.

The trustees' annual report was approved on 14<sup>th</sup> December 2021 and signed on behalf of the board of trustees by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

# **Middlesbrough Sportability Club**

## **Independent Examiner's Report to the Trustees of Middlesbrough Sportability Club**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Middlesbrough Sportability Club ('the charity') for the year ended 31 March 2021.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

SJ Accounting Services (NE) Ltd  
Independent Examiner

# Middlesbrough Sportability Club

## Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	27,544	10,369	<b>37,913</b>	21,292
Other trading activities	5	–	–	–	2,857
<b>Total income</b>		<u>27,544</u>	<u>10,369</u>	<u><b>37,913</b></u>	<u>24,149</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	16,785	8,469	<b>25,254</b>	23,600
<b>Total expenditure</b>		<u>16,785</u>	<u>8,469</u>	<u><b>25,254</b></u>	<u>23,600</u>
<b>Net income and net movement in funds</b>		<u>10,759</u>	<u>1,900</u>	<u><b>12,659</b></u>	<u>549</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,274	–	<b>3,274</b>	2,725
<b>Total funds carried forward</b>		<u>14,033</u>	<u>1,900</u>	<u><b>15,933</b></u>	<u>3,274</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	12		1,684	36
<b>Current assets</b>				
Debtors	13	1,325		–
Cash at bank and in hand		13,481		3,729
		14,806		3,729
<b>Creditors: amounts falling due within one year</b>	14	557		491
<b>Net current assets</b>			14,249	3,238
<b>Total assets less current liabilities</b>			15,933	3,274
<b>Net assets</b>			15,933	3,274
<b>Funds of the charity</b>				
Restricted funds			1,900	–
Unrestricted funds			14,033	3,274
<b>Total charity funds</b>	17		15,933	3,274

These financial statements were approved by the board of trustees and authorised for issue on 14<sup>th</sup> December 2021, and are signed on behalf of the board by:

Mr T Jones  
Trustee

Mrs D Wilson  
Trustee

The notes on pages 6 to 14 form part of these financial statements.

# Middlesbrough Sportability Club

## Notes to the Financial Statements

Year ended 31 March 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Holmwood Space for Sports & Arts, Holmwood School, Saltersgill Avenue, Middlesbrough, TS4 3PT.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the repayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	4,132	–	4,132

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>			
CDCF Food For Families	–	4,000	<b>4,000</b>
Philanthropic	–	–	–
Groundworks	500	–	<b>500</b>
National Lottery Covid Community Support	–	5,144	<b>5,144</b>
Sport England	–	1,225	<b>1,225</b>
Greggs	–	–	–
Middlesbrough Borough Council	12,225	–	<b>12,225</b>
Horizons Specials	1,110	–	<b>1,110</b>
Credit Union Group	–	–	–
Apollo Arts	90	–	<b>90</b>
BG International	–	–	–
Thirteen	1,500	–	<b>1,500</b>
JRS Government grant income	7,987	–	<b>7,987</b>
	<u>27,544</u>	<u>10,369</u>	<u><b>37,913</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	1,587	–	1,587
<b>Grants</b>			
CDCF Food For Families	–	–	–
Philanthropic	500	–	500
Groundworks	–	–	–
National Lottery Covid Community Support	–	–	–
Sport England	–	–	–
Greggs	1,000	–	1,000
Middlesbrough Borough Council	9,500	–	9,500
Horizons Specials	5,220	–	5,220
Credit Union Group	1,000	–	1,000
Apollo Arts	585	–	585
BG International	425	–	425
Thirteen	1,475	–	1,475
JRS Government grant income	–	–	–
	<u>21,292</u>	<u>–</u>	<u>21,292</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Subs & deposits	–	–	2,857	2,857
	<u>–</u>	<u>–</u>	<u>2,857</u>	<u>2,857</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	15,006	8,469	<b>23,475</b>
Support costs	1,779	–	<b>1,779</b>
	<u>16,785</u>	<u>8,469</u>	<u><b>25,254</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	22,614	–	22,614
Support costs	986	–	986
	<u>23,600</u>	<u>–</u>	<u>23,600</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Activity type 1	23,475	–	<b>23,475</b>	22,614
Governance costs	–	1,779	<b>1,779</b>	986
	<u>23,475</u>	<u>1,779</u>	<u><b>25,254</b></u>	<u>23,600</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<b>562</b>	11

### 9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>425</b>	425

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<b>15,996</b>	18,327
Employer contributions to pension plans	<b>359</b>	414
	<u><b>16,355</b></u>	<u>18,741</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 10. Staff costs *(continued)*

The average head count of employees during the year was 5 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Engaged on Charitable Activities	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 12. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2020	948	<b>948</b>
Additions	2,210	<b>2,210</b>
<b>At 31 March 2021</b>	<u>3,158</u>	<u>3,158</u>
<b>Depreciation</b>		
At 1 April 2020	912	<b>912</b>
Charge for the year	562	<b>562</b>
<b>At 31 March 2021</b>	<u>1,474</u>	<u>1,474</u>
<b>Carrying amount</b>		
<b>At 31 March 2021</b>	<u>1,684</u>	<u>1,684</u>
At 31 March 2020	<u>36</u>	<u>36</u>

#### 13. Debtors

	<b>2021</b>	2020
	£	£
Prepayments and accrued income	<u>1,325</u>	<u>–</u>

#### 14. Creditors: amounts falling due within one year

	<b>2021</b>	2020
	£	£
Accruals and deferred income	<u>557</u>	<u>491</u>

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £359 (2020: £414).

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>7,987</u>	<u>—</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>3,274</u>	<u>27,544</u>	<u>(16,785)</u>	<u>14,033</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>2,725</u>	<u>24,149</u>	<u>(23,600)</u>	<u>3,274</u>

##### Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
National Lottery Covid Community Support Fund	—	5,144	(3,244)	1,900
Sport England	—	1,225	(1,225)	—
CDCF Food for Families	—	4,000	(4,000)	—
	<u>—</u>	<u>10,369</u>	<u>(8,469)</u>	<u>1,900</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
National Lottery Covid Community Support Fund	—	—	—	—
Sport England	—	—	—	—
CDCF Food for Families	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

# Middlesbrough Sportability Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,684	–	<b>1,684</b>
Current assets	12,349	1,900	<b>14,249</b>
<b>Net assets</b>	<b>14,033</b>	<b>1,900</b>	<b>15,933</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	36	–	36
Current assets	3,238	–	3,238
<b>Net assets</b>	<b>3,274</b>	<b>–</b>	<b>3,274</b>