

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

England & Wales · Charity number 1170748

Details

Status Registered

Legal form Charitable company

Company number [10024275](#)

Registered 2016-12-14

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

Contact

Address 20 Owl Lane
Dewsbury
WF12 7RQ

Phone 07966322491

Email enquiries@ebcsa.co.uk

Website www.ebcsa.co.uk

Activities

Objects: THE OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING, FOR THE PUBLIC BENEFIT: 1. THE ADVANCEMENT OF AMATEUR SPORT INCLUDING BY PROVIDING FACILITIES FOR PLAYING FOOTBALL, RUGBY LEAGUE OR OTHER AMATEUR SPORTS PROMOTING HEALTH AS THE TRUSTEES SHALL DETERMINE; 2. THE PROMOTION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE BENEFIT OF THE INHABITANTS OF THE SPENBOROUGH DISTRICT OF KIRKLEES AND THE SURROUNDING AREA IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS; 3. THE ADVANCEMENT OF HEALTH; AND 4. THE ADVANCEMENT OF EDUCATION AND TRAINING, IN PARTICULAR IN AMATEUR SPORTS AND HEALTH.

Activities: EBCSA are centred around providing public benefit through the advancement of amateur sport including by providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine. The organisation shall promote the facilities for recreation or other leisure time occupation that benefit the inhabitants of the local / wider community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Animals, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Bradford City
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£180,465	£100,421	-	-
2023-12-31	£90,194	£97,811	-	-
2022-12-31	£72,257	£76,023	-	-
2021-12-31	£55,884	£54,871	-	-
2020-12-31	£51,398	£26,017	-	-

Trustees

Name	Role	Appointed
ANDREW REDMOND		2016-02-24
ANDREW WALKER		2016-02-24
Bolu Fagborun		2021-07-01
Chris Marsden		2025-10-01
Nathan Page		2025-10-01
SIMON ARMITAGE		2016-06-01

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

England & Wales - Charity number 1170748

Accounts

Charity registration number 1170748 (England and Wales)

Company registration number 10024275

**EAST BIERLEY COMMUNITY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Armitage Mr A Redmond Mr A M Walker Mr B A Fagborun Mr N L Page Mr C C Marsden	(Appointed 24 June 2024)
Secretary	Mr S Armitage	
Charity number (England and Wales)	1170748	
Company number	10024275	
Principal address	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU	
Registered office	20 Owl Lane Dewsbury West Yorkshire WF12 7RQ	

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objects are specifically restricted to the following, for the public benefit:

- The advancement of amateur sport including providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine.
- The promotion of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spensborough district of Kirklees and the surrounding area in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
- The advancement of health.
- The advancement of education and training, in particular in amateur sports and health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

During 2024, East Bierley Community Sports Association (EBCSA) continued to provide and maintain high-quality facilities for the local community and its member clubs. The Association successfully supported regular use of the grounds and changing rooms by football and rugby league teams, as well as community groups and event organisers.

Key achievements during the year included:

- Sustained community use of the East Bierley Playing Fields for both junior and senior sporting fixtures.
- Completion of major improvement works supported through the Sport England grant, allowing further investment into the site's facilities.
- Enhanced collaboration with local authorities, funding bodies, and local sports clubs to improve site access, maintenance, and long-term sustainability.
- Growth in community engagement, with the facilities used not only for sport but also for health, recreation, and social activities.
- Strengthened governance, with the appointment of a new trustee (Mr C C Marsden) bringing additional experience in youth sport and community partnerships.

The Trustees are pleased to report that despite rising costs of utilities, maintenance, and financing, the Association has maintained its core activities and continued to deliver against its charitable objectives.

Financial review

The financial year ended 31 December 2024 saw a significant increase in total income to £180,465 (2023: £90,194), primarily due to restricted grant funding from Garfield Weston and Sport England (£120,878). Total expenditure was £100,421 (2023: £97,811), resulting in a net surplus of £80,044 (2023: deficit £7,617).

At the year end, the Association held total funds of £83,274, of which £116,779 were restricted and £33,505 were unrestricted (deficit). The unrestricted deficit reflects the Trustees' continued use of general reserves to maintain operations while longer-term funding and income-generating opportunities are developed.

Cash at bank increased from £111,822 to £211,105, primarily due to the timing of grant receipts. The Association continues to meet its commitments on long-term borrowing, which stood at £221,961 at year end.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees continue to monitor cash flow closely and maintain the policy of holding reserves equivalent to three to six months of expenditure where possible. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. Although this level was not achieved during the year, reflecting investment into facilities and increased operational costs, efforts will continue in 2025 to rebuild unrestricted reserves.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees remain focused on the continued development and sustainability of the East Bierley site. Priorities for the forthcoming year include:

- Further improvement of facilities, including enhancements to pitches, changing areas, and accessibility.
- Securing additional external funding and sponsorships to strengthen the Association's financial position and support capital projects.
- Developing new income streams, such as community events, facility hire, and partnerships with local organisations.
- Progressing long-term site development plans in collaboration with key stakeholders, including Sport England, the local authority, and member clubs.
- Ensuring environmental sustainability, with consideration for energy efficiency and responsible land management.
-

The Trustees are confident that these plans will ensure the site continues to provide lasting benefit to the community and support the advancement of amateur sport, health, and wellbeing in East Bierley and surrounding areas.

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 24 February 2016 and registered as a charity on 14 December 2016.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Armitage	
Mr R C Light	(Resigned 1 October 2025)
Mr A Redmond	
Mr A M Walker	
Mrs N J Redmond	(Resigned 1 October 2025)
Mr B A Fagborun	
Mr D Smith	(Resigned 3 June 2024)
Mr N L Page	
Mr C C Marsden	(Appointed 24 June 2024)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. There is no specific policy in place for inducting new trustees into the charity but is something which will be considered moving forward as it grows.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective.

The organisational structure is detailed as follows:

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).

The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Steve Housecroft)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond and Bolu Fagborun)
- Gomersal & Cleckheaton Football Club - open age (acting by Nathan Page)
- Gomersal & Cleckheaton Football Club - juniors (acting by Chris Marsden)

The Charity also has two independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Andrew Walker)
- Independent (acting Simon Armitage)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member (Article 8.3).

New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.

Trustees (article 8)

The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.

The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.

The trustees have the responsibility of keeping the accounts and annual returns.

The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities. This is done in accordance with Charity Commission guidance.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

The Trustees report was approved by the Board of Trustees.

Mr A M Walker
Trustee

30 October 2025

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Forrest Burlinson Chartered Accountants

20 Owl Lane, Shawcross, Dewsbury WF12 7RQ

Dated: 30 October 2025

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	20,810	-	20,810	560	-	560
Charitable activities	4	37,298	120,878	158,176	48,954	39,615	88,569
Investments	5	1,479	-	1,479	1,065	-	1,065
Total income		<u>59,587</u>	<u>120,878</u>	<u>180,465</u>	<u>50,579</u>	<u>39,615</u>	<u>90,194</u>
Expenditure on:							
Charitable activities	6	76,695	23,726	100,421	70,873	26,938	97,811
Total expenditure		<u>76,695</u>	<u>23,726</u>	<u>100,421</u>	<u>70,873</u>	<u>26,938</u>	<u>97,811</u>
Net income/(expenditure) and movement in funds		(17,108)	97,152	80,044	(20,294)	12,677	(7,617)
Reconciliation of funds:							
Fund balances at 1 January 2024		(16,397)	19,627	3,230	3,897	6,950	10,847
Fund balances at 31 December 2024		<u>(33,505)</u>	<u>116,779</u>	<u>83,274</u>	<u>(16,397)</u>	<u>19,627</u>	<u>3,230</u>

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

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		144,942		146,133
Current assets					
Debtors	12	488		1,265	
Cash at bank and in hand		211,105		111,822	
		<u>211,593</u>		<u>113,087</u>	
Creditors: amounts falling due within one year	14	<u>(51,300)</u>		<u>(36,279)</u>	
Net current assets			<u>160,293</u>		<u>76,808</u>
Total assets less current liabilities			305,235		222,941
Creditors: amounts falling due after more than one year	15		<u>(221,961)</u>		<u>(219,711)</u>
Net assets			<u>83,274</u>		<u>3,230</u>
The funds of the Charity					
Restricted income funds	16		116,779		19,627
Unrestricted funds	17		<u>(33,505)</u>		<u>(16,397)</u>
			<u>83,274</u>		<u>3,230</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 October 2025

Mr A M Walker
Trustee

Company registration number 10024275 (England and Wales)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		96,296		(38,518)
Investing activities					
Purchase of tangible fixed assets		(742)		(7,511)	
Investment income received		1,479		1,065	
		<hr/>		<hr/>	
Net cash generated from/(used in) investing activities			737		(6,446)
Financing activities					
Proceeds from borrowings		2,250		(19,608)	
		<hr/>		<hr/>	
Net cash generated from/(used in) financing activities			2,250		(19,608)
			<hr/>		<hr/>
Net increase/(decrease) in cash and cash equivalents			99,283		(64,572)
Cash and cash equivalents at beginning of year			111,822		176,394
			<hr/>		<hr/>
Cash and cash equivalents at end of year			211,105		111,822
			<hr/> <hr/>		<hr/> <hr/>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Owl Lane, Dewsbury, West Yorkshire, WF12 7RQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Nil
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	20,810	560

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Catering income	14,789	-	14,789	8,091	-	8,091
Pitch bookings	173	-	173	20,900	-	20,900
Advertising	625	-	625	-	-	-
Grants received	21,711	120,878	142,589	19,963	39,615	59,578
	<u>37,298</u>	<u>120,878</u>	<u>158,176</u>	<u>48,954</u>	<u>39,615</u>	<u>88,569</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,479</u>	<u>1,065</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Depreciation and impairment	1,933	2,318
Charitable events costs	16,064	24,884
Kitchen supplies	5,561	5,355
Advertising	3,843	477
Repairs and maintenance	14,992	16,484
Light and heat	5,673	3,446
Insurance	2,679	2,511
Legal and professional fees	30,269	23,592
Accountancy fees	2,863	2,845
Bank charges and interest	235	181
Sundries	116	661
Loan interest	9,606	15,057
Casual labour	6,557	-
Donation	30	-
	<u>100,421</u>	<u>97,811</u>
Analysis by fund		
Unrestricted funds	76,695	70,873
Restricted funds	23,726	26,938
	<u>100,421</u>	<u>97,811</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	800	800
Depreciation of owned tangible fixed assets	1,933	2,318
	<u>2,733</u>	<u>3,118</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

No remuneration was paid to key management personnel.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2024	139,153	15,065	154,218
Additions	-	742	742
At 31 December 2024	139,153	15,807	154,960
Depreciation and impairment			
At 1 January 2024	-	8,085	8,085
Depreciation charged in the year	-	1,933	1,933
At 31 December 2024	-	10,018	10,018
Carrying amount			
At 31 December 2024	139,153	5,789	144,942
At 31 December 2023	139,153	6,980	146,133

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	11	311
Prepayments and accrued income	477	954
	488	1,265

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Loans and overdrafts

	2024 £	2023 £
Other loans	248,091	245,841
Payable within one year	26,130	26,130
Payable after one year	221,961	219,711

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	26,130	26,130
Other taxation and social security	19,470	479
Trade creditors	-	6,825
Accruals and deferred income	5,700	2,845
	51,300	36,279

15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Borrowings	221,961	219,711

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Sport England Grant	6,950	90,878	(23,726)	74,102
Bench donation	120	-	-	120
NIF Grant	12,557	-	-	12,557
Garfield Weston Grant	-	30,000	-	30,000
	19,627	120,878	(23,726)	116,779

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Sport England Grant	6,950	-	-	6,950
Sir George Martin Trust	-	3,000	(3,000)	-
Bench donation	-	500	(380)	120
BOLU Grant	-	1,500	(1,500)	-
NIF Grant	-	34,615	(22,058)	12,557
	<u>6,950</u>	<u>39,615</u>	<u>(26,938)</u>	<u>19,627</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(16,397)	59,587	(76,695)	(33,505)
	<u>(16,397)</u>	<u>59,587</u>	<u>(76,695)</u>	<u>(33,505)</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	3,897	50,579	(70,873)	(16,397)
	<u>3,897</u>	<u>50,579</u>	<u>(70,873)</u>	<u>(16,397)</u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	144,942	-	144,942
Current assets/(liabilities)	43,514	116,779	160,293
Long term liabilities	(221,961)	-	(221,961)
	<u>(33,505)</u>	<u>116,779</u>	<u>83,274</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	146,133	-	146,133
Current assets/(liabilities)	57,181	19,627	76,808
Long term liabilities	(219,711)	-	(219,711)
	<u>(16,397)</u>	<u>19,627</u>	<u>3,230</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Cash generated from/(absorbed by) operations

	2024 £	2023 £
Surplus/(deficit) for the year	80,044	(7,617)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,479)	(1,065)
Depreciation and impairment of tangible fixed assets	1,933	2,318
Movements in working capital:		
Decrease/(increase) in debtors	777	(1,004)
Increase/(decrease) in creditors	15,021	(31,150)
Cash generated from/(absorbed by) operations	<u>96,296</u>	<u>(38,518)</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Analysis of changes in net (debt)/funds

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	111,822	99,283	211,105
Loans falling due within one year	(26,130)	-	(26,130)
Loans falling due after more than one year	(219,711)	(2,250)	(221,961)
	<u>(134,019)</u>	<u>97,033</u>	<u>(36,986)</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

England & Wales - Charity number 1170748

Accounts

Charity registration number 1170748

Company registration number 10024275 (England and Wales)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Armitage Mr R C Light Mr A Redmond Mr A M Walker Mrs N J Redmond Mr B A Fagborun Mr N L Page Mr C C Marsden	(Appointed 24 June 2024)
Secretary	Mr S Armitage	
Charity number	1170748	
Company number	10024275	
Principal address	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU	
Registered office	20 Owl Lane Dewsbury West Yorkshire WF12 7RQ	

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objects are specifically restricted to the following , for the public benefit:

- The advancement of amateur sport including providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine;
- the promotion of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spenborough district of Kirklees and the other surrounding area in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- the advancement of health; and
- the advancement of education and training, in particular in amateur sports and health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The Charity has operated for the full financial year incurring a small deficit which has been funded from its reserves.

Financial review

The Charity's total income from resources was £90,194 to 31st December 2023 (December 2022: £72,257).

The Charity's total expenses were £97,811 for the same period (2022: £76,023)

Leaving a deficit for the year of £7,617 (2022: £3,766), and a surplus to carry forward of £3,230.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. Although this level of reserves has not been maintained throughout the year due to increased finance and other costs the Trustees hope that it can once again be achieved in the foreseeable future.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Plans continue to be worked on to further improve the facilities at the site and establish new channels of revenue to ensure the site continues to be viable going forward working with all interested parties and stakeholders.

The Trustees of EBCSA continue to be very focused on ensuring the operating model is able to sustain the running costs of the site and work on ways to secure investment into future development of the site, its facilities and all those who use them.

The Board wish to thank everyone for their contributions during the reporting period, the plans continue to build for the site and we hope to be able to start the further development of the site within the next couple of years.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 24 February 2016 and registered as a charity on 14 December 2016.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Armitage

Mr R C Light

Mr A Redmond

Mr A M Walker

Mrs N J Redmond

Mr B A Fagborun

Mr D Smith

(Resigned 3 June 2024)

Mr N L Page

Mr C C Marsden

(Appointed 24 June 2024)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. There is no specific policy in place for inducting new trustees into the charity but is something which will be considered moving forward as it grows.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective.

The organisational structure is detailed as follows:

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).

The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Steve Housecroft)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond and Bolu Fagborun)
- Gomersal & Cleckheaton Football Club - open age (acting by Nathan Page)
- Gomersal & Cleckheaton Football Club - juniors (acting by Chris Marsden)

The Charity also has four independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Robert Light)
- Independent (acting Andrew Walker)
- Independent (acting Simon Armitage)
- Independent (Nicky Redmond)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member (Article 8.3).

New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.

Trustees (article 8)

The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.

The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.

The trustees have the responsibility of keeping the accounts and annual returns.

The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities. This is done in accordance with Charity Commission guidance.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2023***

The Trustees report was approved by the Board of Trustees.

Mr S Armitage
Trustee

24 September 2024

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Forrest Burlinson Chartered Accountants

20 Owl Lane, Shawcross, Dewsbury WF12 7RQ

Dated: 24 September 2024

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Charitable activities	3	49,514	39,615	89,129	63,557	8,700	72,257
Investments	4	1,065	-	1,065	-	-	-
Total income		<u>50,579</u>	<u>39,615</u>	<u>90,194</u>	<u>63,557</u>	<u>8,700</u>	<u>72,257</u>
<u>Expenditure on:</u>							
<u>Charitable activities</u>							
Charitable Expenditure	5	70,873	26,938	97,811	74,273	1,750	76,023
Total charitable expenditure		<u>70,873</u>	<u>26,938</u>	<u>97,811</u>	<u>74,273</u>	<u>1,750</u>	<u>76,023</u>
Net (expenditure)/income for the year/ Net movement in funds		(20,294)	12,677	(7,617)	(10,716)	6,950	(3,766)
Fund balances at 1 January 2023		<u>3,897</u>	<u>6,950</u>	<u>10,847</u>	<u>14,613</u>	<u>-</u>	<u>14,613</u>
Fund balances at 31 December 2023		<u><u>(16,397)</u></u>	<u><u>19,627</u></u>	<u><u>3,230</u></u>	<u><u>3,897</u></u>	<u><u>6,950</u></u>	<u><u>10,847</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		146,133		140,940
Current assets					
Debtors	11	1,265		261	
Cash at bank and in hand		111,822		176,394	
		<u>113,087</u>		<u>176,655</u>	
Creditors: amounts falling due within one year	13	<u>(36,279)</u>		<u>(72,123)</u>	
Net current assets			76,808		104,532
Total assets less current liabilities			222,941		245,472
Creditors: amounts falling due after more than one year	14		<u>(219,711)</u>		<u>(234,625)</u>
Net assets excluding pension liability			3,230		10,847
Net assets			<u>3,230</u>		<u>10,847</u>
The funds of the Charity					
Restricted income funds	15	19,627		6,950	
Unrestricted funds		<u>(16,397)</u>		<u>3,897</u>	
			3,230		10,847

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24 September 2024

Mr S Armitage
Trustee

Mr A M Walker
Trustee

Company registration number 10024275 (England and Wales)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(38,518)		24,376
Investing activities					
Purchase of tangible fixed assets		(7,511)		-	
Investment income received		1,065		-	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(6,446)		-
Financing activities					
Proceeds from borrowings		(19,608)		105,892	
		<u> </u>		<u> </u>	
Net cash (used in)/generated from financing activities			(19,608)		105,892
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(64,572)		130,268
Cash and cash equivalents at beginning of year			176,394		46,126
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			111,822		176,394
			<u> </u>		<u> </u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Owl Lane, Dewsbury, West Yorkshire, WF12 7RQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Nil
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Event activities income	8,091	-	8,091	10,128	-	10,128
Pitch rental	20,900	-	20,900	16,330	-	16,330
Other income	20,523	39,615	60,138	37,099	8,700	45,799
	<u>49,514</u>	<u>39,615</u>	<u>89,129</u>	<u>63,557</u>	<u>8,700</u>	<u>72,257</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,065	-

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Depreciation and impairment	2,318	603
Charitable events costs	24,884	27,740
Kitchen supplies	5,355	5,834
Advertising	477	850
Repairs and maintenance	16,484	25,793
Light and heat	3,446	202
Insurance	2,511	2,774
Legal and professional fees	23,592	5,339
Accountancy fees	2,845	2,675
Bank charges and interest	181	166
Sundries	661	676
Loan interest	15,057	3,371
	<u>97,811</u>	<u>76,023</u>
Analysis by fund		
Unrestricted funds	70,873	74,273
Restricted funds	26,938	1,750
	<u>97,811</u>	<u>76,023</u>

6 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,318	603

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2023	139,153	7,554	146,707
Additions	-	7,511	7,511
At 31 December 2023	139,153	15,065	154,218
Depreciation and impairment			
At 1 January 2023	-	5,767	5,767
Depreciation charged in the year	-	2,318	2,318
At 31 December 2023	-	8,085	8,085
Carrying amount			
At 31 December 2023	139,153	6,980	146,133
At 31 December 2022	139,153	1,787	140,940

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	311	261
Prepayments and accrued income	954	-
	1,265	261

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Loans and overdrafts

	2023 £	2022 £
Other loans	245,841	265,449
Payable within one year	26,130	30,824
Payable after one year	219,711	234,625

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	26,130	30,824
Other taxation and social security	479	307
Trade creditors	6,825	3,282
Other creditors	-	34,865
Accruals and deferred income	2,845	2,845
	36,279	72,123

14 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Borrowings	219,711	234,625

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Sport England Grant	6,950	-	-	6,950
Sir George Martin Trust	-	3,000	(3,000)	-
Bench donation	-	500	(380)	120
BOLU Grant	-	1,500	(1,500)	-
NIF Grant	-	34,615	(22,058)	12,557
	6,950	39,615	(26,938)	19,627

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Sport England Grant	-	8,700	(1,750)	6,950

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	3,897	50,579	(70,873)	(16,397)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	14,613	63,557	(74,273)	3,897

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	146,133	-	146,133
Current assets/(liabilities)	57,181	19,627	76,808
Long term liabilities	(219,711)	-	(219,711)
	(16,397)	19,627	3,230

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	140,940	-	140,940
Current assets/(liabilities)	97,582	6,950	104,532
Long term liabilities	(234,625)	-	(234,625)
	<u>3,897</u>	<u>6,950</u>	<u>10,847</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

19 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(7,617)	(3,766)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,065)	-
Depreciation and impairment of tangible fixed assets	2,318	603
Movements in working capital:		
(Increase)/decrease in debtors	(1,004)	4,466
(Decrease)/increase in creditors	(31,150)	25,720
Cash (absorbed by)/generated from operations	<u>(38,518)</u>	<u>27,023</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Analysis of changes in net (debt)/funds

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	176,394	(64,572)	111,822
Loans falling due within one year	(30,824)	4,694	(26,130)
Loans falling due after more than one year	(234,625)	14,914	(219,711)
	<u>(89,055)</u>	<u>(44,964)</u>	<u>(134,019)</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

England & Wales - Charity number 1170748

Accounts

Charity registration number 1170748

Company registration number 10024275 (England and Wales)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Armitage
Mr R C Light
Mr A Redmond
Mr A M Walker
Mrs N J Redmond
Mr B A Fagborun
Mr D Smith
Mr N L Page

Secretary

Mr S Armitage

Charity number

1170748

Company number

10024275

Principal address

East Bierley Playing Fields
Off Hunsworth Lane
East Bierley
West Yorkshire
BD4 6PU

Registered office

20 Owl Lane
Dewsbury
West Yorkshire
WF12 7RQ

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objects are specifically restricted to the following, for the public benefit:

- The advancement of amateur sport including providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine;
- the promotion of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spenborough district of Kirklees and the other surrounding area in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- the advancement of health; and
- the advancement of education and training, in particular in amateur sports and health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The Charity has operated for the full financial year incurring a small deficit which has been funded from its reserves.

Financial review

The Charity's total income from resources was £72,257 to 31st December 2022 (December 2021: £55,884).

The Charity's total expenses were £76,023 for the same period (2021: £73,574)

Leaving a deficit for the year of £3,766 (2021: £17,690), and a surplus to carry forward of £10,847.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Plans continue to be worked on to further improve the facilities at the site and establish new channels of revenue to ensure the site continues to be viable going forward working with all interested parties and stakeholders.

The Trustees of EBCSA continue to be very focused on ensuring the operating model is able to sustain the running costs of the site and work on ways to secure investment into future development of the site, its facilities and all those who use them.

The Board wish to thank everyone for their contributions during the reporting period, the plans continue to build for the site and we hope to be able to start the further development of the site within the next couple of years.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The Charity is a company limited by guarantee , incorporated on 24 February 2016 and registered as a charity on 14 December 2016 .

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Armitage
Mr R C Light
Mr A Redmond
Mr A M Walker
Mrs N J Redmond
Mr B A Fagborun
Mr D Smith
Mr N L Page

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. There is no specific policy in place for inducting new trustees into the charity but is something which will be considered moving forward as it grows.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective.

The organisational structure is detailed as follows:

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).

The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Simon Armitage)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond)
- Gomersal & Cleckheaton Football Club - open age (acting by Nathan Page)
- Gomersal & Cleckheaton Football Club - juniors (acting by David Smith)

The Charity also has two independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Robert Light)
- Independent (acting Andrew Walker)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member (Article 8.3).

New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.

Trustees (article 8)

The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.

The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.

The trustees have the responsibility of keeping the accounts and annual returns.

The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities. This is done in accordance with Charity Commission guidance.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2022*

The Trustees report was approved by the Board of Trustees.

Mr R C Light
Trustee

19 October 2023

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Forrest Burlinson Chartered Accountants

20 Owl Lane, Shawcross, Dewsbury WF12 7RQ

Dated: 19 October 2023

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
<u>Income from:</u>					
Donations and legacies	3	-	-	-	996
Charitable activities	4	63,557	8,700	72,257	54,888
Total income		63,557	8,700	72,257	55,884
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Charitable Expenditure	5	74,273	1,750	76,023	73,574
Total charitable expenditure		74,273	1,750	76,023	73,574
Net (expenditure)/income for the year/ Net movement in funds		(10,716)	6,950	(3,766)	(17,690)
Fund balances at 1 January 2022					
As originally reported		52,019	-	33,316	32,303
Prior year adjustment		(18,703)	-	(18,703)	-
As restated		33,316	-	14,613	32,303
Fund balances at 31 December 2022		3,897	6,950	10,847	14,613

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		140,940		141,543
Current assets					
Debtors	10	261		2,080	
Cash at bank and in hand		176,394		46,126	
		<u>176,655</u>		<u>48,206</u>	
Creditors: amounts falling due within one year	12	<u>(72,123)</u>		<u>(28,651)</u>	
Net current assets			104,532		19,555
Total assets less current liabilities			245,472		161,098
Creditors: amounts falling due after more than one year	13		<u>(234,625)</u>		<u>(146,485)</u>
Net assets			<u>10,847</u>		<u>14,613</u>
Income funds					
Restricted funds	14		6,950		-
Unrestricted funds			3,897		14,613
			<u>10,847</u>		<u>14,613</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 October 2023

Mr R C Light
Trustee

Mrs N J Redmond
Trustee

Company registration number 10024275

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	17		24,376		4,965
Net cash used in investing activities			-		-
Financing activities					
Proceeds from borrowings		105,892		17,753	
Net cash generated from financing activities			105,892		17,753
Net increase in cash and cash equivalents			130,268		22,718
Cash and cash equivalents at beginning of year			46,126		23,408
Cash and cash equivalents at end of year			176,394		46,126

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Owl Lane, Dewsbury, West Yorkshire, WF12 7RQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Nil
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total Unrestricted funds	
	2022	2021
	£	£
Donations and gifts	-	996
	====	====

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Event activities income	10,128	13,718
Pitch rental	16,330	11,170
Other income	45,799	30,000
	<u>72,257</u>	<u>54,888</u>
Analysis by fund		
Unrestricted funds	63,557	54,888
Restricted funds	8,700	-
	<u>72,257</u>	<u>54,888</u>

5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Depreciation and impairment	603	797
Charitable events costs	27,740	7,930
Kitchen supplies	5,834	3,177
Advertising	850	1,976
Repairs and maintenance	25,793	19,051
Light and heat	202	1,158
Insurance	2,774	2,405
Legal and professional fees	5,339	13,509
Accountancy fees	2,675	2,568
Bank charges and interest	166	98
Sundries	676	2,202
Loan interest	3,371	18,703
	<u>76,023</u>	<u>73,574</u>
Analysis by fund		
Unrestricted funds	74,273	73,574
Restricted funds	1,750	-
	<u>76,023</u>	<u>73,574</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2022	139,153	7,554	146,707
At 31 December 2022	139,153	7,554	146,707
Depreciation and impairment			
At 1 January 2022	-	5,164	5,164
Depreciation charged in the year	-	603	603
At 31 December 2022	-	5,767	5,767
Carrying amount			
At 31 December 2022	139,153	1,787	140,940
At 31 December 2021	139,153	2,390	141,543

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	261	2,080

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Loans and overdrafts

	2022 £	2021 £
Other loans	265,449	159,557
Payable within one year	30,824	13,072
Payable after one year	234,625	146,485

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Borrowings	30,824	13,072
Other taxation and social security	307	1,415
Trade creditors	3,282	1,436
Other creditors	34,865	11,000
Accruals and deferred income	2,845	1,728
	72,123	28,651

13 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Borrowings	234,625	146,485

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
Sport England Grant	-	-	8,700	(1,750)	6,950

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	140,940	-	140,940	141,543
Current assets/(liabilities)	97,582	6,950	104,532	19,555
Long term liabilities	(234,625)	-	(234,625)	(146,485)
	<u>3,897</u>	<u>6,950</u>	<u>10,847</u>	<u>14,613</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

17 Cash generated from operations

	2022 £	2021 £
Deficit for the year	(3,766)	(17,690)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	603	797
Movements in working capital:		
Decrease in debtors	1,819	12,857
Increase in creditors	25,720	11,648
Cash generated from operations	<u>24,376</u>	<u>7,612</u>

18 Analysis of changes in net (debt)/funds

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	46,126	130,268	176,394
Loans falling due within one year	(13,072)	(17,752)	(30,824)
Loans falling due after more than one year	(146,485)	(88,140)	(234,625)
	<u>(113,431)</u>	<u>24,376</u>	<u>(89,055)</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Prior period adjustment

Changes to the balance sheet

	At 31 December 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Creditors due after one year			
Loans and overdrafts	(127,782)	(18,703)	(146,485)
	<u> </u>	<u> </u>	<u> </u>
Capital funds			
Income funds			
Unrestricted funds	33,316	(18,703)	14,613
	<u> </u>	<u> </u>	<u> </u>
Total equity	33,316	(18,703)	14,613
	<u> </u>	<u> </u>	<u> </u>

Changes to the profit and loss account

	Period ended 31 December 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	54,871	18,703	73,574
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	1,013	(18,703)	(17,690)
	<u> </u>	<u> </u>	<u> </u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

England & Wales - Charity number 1170748

Accounts

Charity registration number 1170748

Company registration number 10024275 (England and Wales)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Armitage Mr R C Light Mr A Redmond Mr A M Walker Miss N J Lawton Mr B A Fagborun Mr D Smith Mr N L Page	(Appointed 1 July 2021) (Appointed 1 July 2021) (Appointed 1 July 2021) (Appointed 1 September 2021)
Secretary	Mr S Armitage	
Charity number	1170748	
Company number	10024275	
Principal address	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU	
Registered office	20 Owl Lane Dewsbury West Yorkshire WF12 7RQ	

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objects are specifically restricted to the following, for the public benefit:

- The advancement of amateur sport including providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine;
- the promotion of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spenborough district of Kirklees and the other surrounding area in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- the advancement of health; and
- the advancement of education and training, in particular in amateur sports and health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The Charity has managed to operate for the full financial year generating a small surplus again and after the pandemic drastically impacted the charity's ability to generate income, with all of the surplus being invested back into the site for the benefit of the community which it serves

Financial review

The Charity's total income from resources was £55,884 to 31st December 2021 (December 2020: £51,398).

The Charity's total expenses were £54,871 for the same period (2020: £26,017)

Leaving a surplus for the year of £1,013 (2020: £25,381), leaving a surplus to carry forward of £33,316.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Plans continue to be worked on to further improve the facilities at the site and establish new channels of revenue to ensure the site continues to be viable going forward working with all interested parties and stakeholders.

The Trustees of EBCSA continue to be very focused on ensuring the operating model is able to sustain the running costs of the site and work on ways to secure investment into future development of the site, its facilities and all those who use them.

The Board wish to thank everyone for their contributions during the reporting period, the plans continue to build for the site and we hope to be able to start the further development of the site within the next couple of years.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The Charity is a company limited by guarantee , incorporated on 24 February 2016 and registered as a charity on 14 December 2016 .

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Armitage

Mr R C Light

Mr A Redmond

Mr A M Walker

Miss N J Lawton

(Appointed 1 July 2021)

Mr B A Fagborun

(Appointed 1 July 2021)

Mr D Smith

(Appointed 1 July 2021)

Mr N L Page

(Appointed 1 September 2021)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. There is no specific policy in place for inducting new trustees into the charity but is something which will be considered moving forward as it grows.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective.

The organisational structure is detailed as follows:

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).

The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Simon Armitage)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond)
- Gomersal & Cleckheaton Football Club - open age (acting by Nathan Page)
- Gomersal & Cleckheaton Football Club - juniors (acting by David Smith)

The Charity also has two independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Robert Light)
- Independent (acting Andrew Walker)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member (Article 8.3).

New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.

Trustees (article 8)

The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.

The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.

The trustees have the responsibility of keeping the accounts and annual returns.

The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities. This is done in accordance with Charity Commission guidance.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2021***

The Trustees report was approved by the Board of Trustees.

Mr R C Light
Trustee

13 October 2022

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Forrest Burlinson Chartered Accountants

20 Owl Lane, Shawcross, Dewsbury WF12 7RQ

Dated: 25 October 2022

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
Income from:			
Donations and legacies	3	996	-
Charitable activities	4	54,888	51,398
		<hr/>	<hr/>
Total income		55,884	51,398
		<hr/>	<hr/>
Expenditure on:			
Charitable activities			
Charitable Expenditure	5	54,871	26,017
		<hr/>	<hr/>
Total charitable expenditure		54,871	26,017
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		1,013	25,381
Fund balances at 1 January 2021		32,303	6,922
		<hr/>	<hr/>
Fund balances at 31 December 2021		33,316	32,303
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		141,543		142,340
Current assets					
Debtors	9	2,080		12,290	
Cash at bank and in hand		46,126		23,408	
		<u>48,206</u>		<u>35,698</u>	
Creditors: amounts falling due within one year	11	<u>(27,701)</u>		<u>(16,053)</u>	
Net current assets			<u>20,505</u>		<u>19,645</u>
Total assets less current liabilities			<u>162,048</u>		<u>161,985</u>
Creditors: amounts falling due after more than one year	12		<u>(128,732)</u>		<u>(129,682)</u>
Net assets			<u><u>33,316</u></u>		<u><u>32,303</u></u>
Income funds					
Unrestricted funds			<u>33,316</u>		<u>32,303</u>
			<u><u>33,316</u></u>		<u><u>32,303</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13 October 2022

Mr R C Light
Trustee

Miss N J Lawton
Trustee

Company registration number 10024275

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	14		23,668		19,669
Net cash used in investing activities			-		-
Financing activities					
Repayment of borrowings		(950)		(3,018)	
Net cash used in financing activities			(950)		(3,018)
Net increase in cash and cash equivalents			22,718		16,651
Cash and cash equivalents at beginning of year			23,408		6,757
Cash and cash equivalents at end of year			46,126		23,408

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Owl Lane, Dewsbury, West Yorkshire, WF12 7RQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Nil
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2021	2020
	£	£
Donations and gifts	996	-
	<u> </u>	<u> </u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Event activities income	13,718	34,680
Pitch rental	11,170	16,718
Other income	30,000	-
	<u>54,888</u>	<u>51,398</u>

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Depreciation and impairment	797	-
Charitable events costs	7,930	300
Kitchen supplies	3,177	435
Advertising	1,976	3,674
Repairs and maintenance	19,051	15,834
Light and heat	1,158	703
Insurance	2,405	1,960
Legal and professional fees	13,509	1,095
Accountancy fees	2,568	1,218
Bank charges and interest	98	72
Sundries	2,202	726
	<u>54,871</u>	<u>26,017</u>
	<u>54,871</u>	<u>26,017</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2021	139,153	7,554	146,707
At 31 December 2021	139,153	7,554	146,707
Depreciation and impairment			
At 1 January 2021	-	4,367	4,367
Depreciation charged in the year	-	797	797
At 31 December 2021	-	5,164	5,164
Carrying amount			
At 31 December 2021	139,153	2,390	141,543
At 31 December 2020	139,153	3,187	142,340

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,080	9,250
Other debtors	-	3,040
	2,080	12,290

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Loans and overdrafts

	2021 £	2020 £
Other loans	140,854	141,804
Payable within one year	12,122	12,122
Payable after one year	128,732	129,682

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Borrowings	12,122	12,122
Other taxation and social security	1,415	-
Trade creditors	1,436	3,331
Other creditors	11,000	-
Accruals and deferred income	1,728	600
	<u>27,701</u>	<u>16,053</u>

12 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Borrowings	128,732	129,682

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

14 Cash generated from operations

	2021 £	2020 £
Surplus for the year	1,013	25,381
Adjustments for:		
Depreciation and impairment of tangible fixed assets	797	-
Movements in working capital:		
Decrease/(increase) in debtors	10,210	(9,643)
Increase in creditors	11,648	3,931
Cash generated from operations	<u>23,668</u>	<u>19,669</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Analysis of changes in net (debt)/funds

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	23,408	22,718	46,126
Loans falling due within one year	(12,122)	-	(12,122)
Loans falling due after more than one year	(129,682)	950	(128,732)
	<u>(118,396)</u>	<u>23,668</u>	<u>(94,728)</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

England & Wales - Charity number 1170748

Accounts

Charity Registration No. 1170748

Company Registration No. 10024275 (England and Wales)

**EAST BIERLEY COMMUNITY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Armitage Mr A Hepworth Mr R C Light Mr A Redmond Mr A M Walker Mr J Worthington
Secretary	Mr S Armitage
Charity number	1170748
Company number	10024275
Principal address	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU
Registered office	14 Bracken Hill Mirfield West Yorkshire WF14 0EZ
Independent examiner	Broadbent Accountants LLP 21 Clare Road Halifax HX1 2HX

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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Statement of cash flows	8
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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Objects are specifically restricted to the following, for the public benefit:

- the advancement of amateur sport including by providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine;
- the promotion of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spenborough district of Kirklees and the surrounding area in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- the advancement of health; and
- the advancement of education and training, in particular in amateur sports and health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Financial review

The Charity's total income from resources was £51,398 to 31st December 2020 (2019: £53,067).

The Charity's total expenses were of £26,017 for the same period (2019: £63,186).

Leaving a surplus for the year of £25,381 (2019: deficit £15,783), leaving a surplus to carry forward of £32,303.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 24 February 2016 and registered as a charity on 14 December 2016.

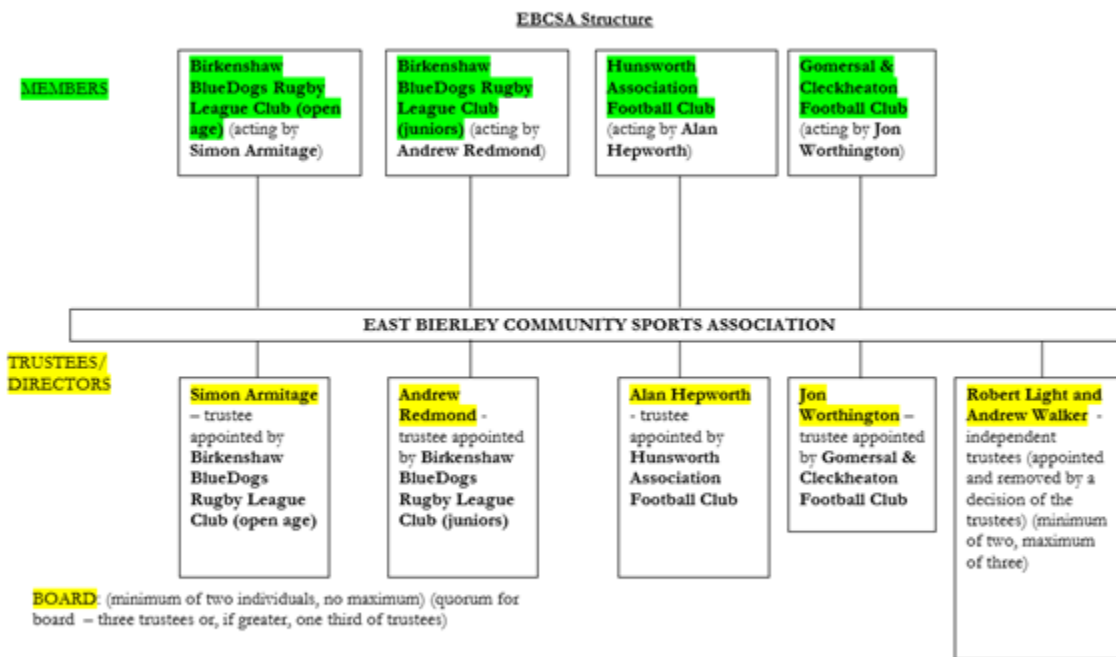
The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Armitage
Mr A Hepworth
Mr R C Light
Mr A Redmond
Mr A M Walker
Mr J Worthington

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective. The organisational structure is detailed as follows:



EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Induction and training of new trustees

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. This is our first report so there is no specific policy in place for inducting new trustees into the charity but this is something which will be considered moving forward and as it grows.

A new and independent trustee is to be appointed to the board to focus on specifically looking at pulling together the required policy and procedure documentation required for such a charity and any changes will be launched over the coming periods.

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).

The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Simon Armitage)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond)
- Hunsworth Association Football Club (acting by Alan Hepwroth)
- Gomersal & Cleckheaton Football Club (acting by Jonathan Worthington)

The Charity also has two independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Robert Light)
- Independent (acting Andrew Walker)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member – e.g. in relation to the football club, Kevin and another member of the football club (Article 8.3).

New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.

Trustees (article 8)

The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.

The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.

The trustees have the responsibility of keeping the accounts and annual returns.

The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Annual Report

Simon Armitage, Secretary

The charity has endured a very testing period due to the global pandemic but through solid management, help for our key partners and other grant providers, the charity has been able to navigate the 12 months and is building very well for when activities can resume.

Plans continue to be worked on to further improve the facilities at the site and establish new channels of revenue to ensure the site continues to viable going forward.

The trustees of EBCSA continue to be very focused on ensuring the operating model is able to sustain the running costs of the site and work on ways to secure investment into the future development of the site, its facilities and all those who use them during what has been an unprecedented period of time.

The board would once wish to thank everyone for their contributions during the reported period, the plans continue to build for the site and we hope to be able to start the further development of the site, with work expected to start on the next phase in 2021

Employee involvement

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Disabled persons

The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The Trustees report was approved by the Board of Trustees.

Mr S Armitage

Trustee

Dated: 5 August 2021

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Broadbent Accountants LLP

21 Clare Road
Halifax
HX1 2HX

Dated: 5 August 2021

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	2	-	2,684
Charitable activities	3	51,398	50,383
Total income		<u>51,398</u>	<u>53,067</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>26,017</u>	<u>63,186</u>
Net income/(expenditure) for the year/ Net movement in funds		25,381	(10,119)
Fund balances at 1 January 2020		<u>6,922</u>	<u>17,041</u>
Fund balances at 31 December 2020		<u><u>32,303</u></u>	<u><u>6,922</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	7		142,340		142,340
Current assets					
Debtors	8	12,290		13,018	
Cash at bank and in hand		23,408		6,757	
		<u>35,698</u>		<u>19,775</u>	
Creditors: amounts falling due within one year	10	<u>(16,053)</u>		<u>(22,493)</u>	
Net current assets/(liabilities)			19,645		(2,718)
Total assets less current liabilities			161,985		139,622
Creditors: amounts falling due after more than one year	11		(129,682)		(132,700)
Net assets			<u>32,303</u>		<u>6,922</u>
Income funds					
Unrestricted funds			32,303		6,922
			<u>32,303</u>		<u>6,922</u>

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The directors have elected not to include a copy of the profit and loss account.

The financial statements were approved by the Trustees on 29 July 2021

Mr S Armitage
Trustee

Company Registration No. 10024275

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			19,669		(11,418)
Net cash used in investing activities			-		-
Financing activities					
Repayment of bank loans		(3,018)		(11,010)	
Net cash used in financing activities			(3,018)		(11,010)
Net increase/(decrease) in cash and cash equivalents			16,651		(22,428)
Cash and cash equivalents at beginning of year			6,757		29,186
Cash and cash equivalents at end of year			23,408		6,757
CASH FLOW OUT OF BALANCE BY:			-		1

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Bracken Hill, Mirfield, West Yorkshire, WF14 0EZ.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Not to be depreciated
Plant and equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Total	Unrestricted funds
	2020	2019
	£	£
Membership and sponsorship fees	-	2,684
	<u> </u>	<u> </u>

3 Charitable activities

	Event activities income 2020	Pitch rentals 2020	Total 2020	Event activities income 2019	Pitch rentals 2019	Total 2019
	£	£	£	£	£	£
Sales within charitable activities	34,680	16,718	51,398	35,307	15,076	50,383
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Charitable Expenditure Heading 1 2020 £	Charitable Expenditure Heading 1 2019 £
Depreciation and impairment	-	1,062
Opening weekend costs	(1)	1
Charitable events costs	300	2,744
Kitchen Supplies	435	3,218
Advertising	3,674	563
Bank charges and interest	72	148
Legal and professional	1,095	34,699
Accountancy fees	1,218	36
Insurance	1,960	1,867
Light and heat	703	1,989
Repairs and maintenance	15,834	15,398
Sundries	727	1,461
	<u>26,017</u>	<u>63,186</u>
	<u>26,017</u>	<u>63,186</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
-	1
<u>-</u>	<u>1</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2020	139,153	7,554	146,707
At 31 December 2020	139,153	7,554	146,707
Depreciation and impairment			
At 1 January 2020	-	4,367	4,367
At 31 December 2020	-	4,367	4,367
Carrying amount			
At 31 December 2020	139,153	3,187	142,340
At 31 December 2019	139,153	3,187	142,340

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £XXXX (2019 - £XXXX).

8 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	9,250	10,000
Other debtors	3,040	3,018
	12,290	13,018

9 Loans and overdrafts

	2020 £	2019 £
Kirklees council loan	141,804	144,822
Payable within one year	12,122	12,122
Payable after one year	129,682	132,700

The long-term loans are secured by fixed charges over 15 years.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Kirklees council loan	9	12,122	12,122
Trade creditors		3,331	9,771
Accruals and deferred income		600	600
		<u>16,053</u>	<u>22,493</u>

11 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Kirklees council loan	9	<u>129,682</u>	<u>132,700</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

13 Analysis of changes in net (debt)/funds

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	6,757	16,651	23,408
Loans falling due within one year	(12,122)	-	(12,122)
Loans falling due after more than one year	(132,700)	3,018	(129,682)
	<u>(138,065)</u>	<u>19,669</u>	<u>(118,396)</u>