

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

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			20,505		19,645
Total assets less current liabilities			162,048		161,985
Creditors: amounts falling due after more than one year	12		(128,732)		(129,682)
Net assets			<u>33,316</u>		<u>32,303</u>
Income funds					
Unrestricted funds			33,316		32,303
			<u>33,316</u>		<u>32,303</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	-
	=====	=====

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
	27,701	16,053

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	23,668	19,669

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>