

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<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	<u>70,873</u>	<u>26,938</u>	<u>97,811</u>	<u>74,273</u>	<u>1,750</u>	<u>76,023</u>
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>(16,397)</u>	<u>19,627</u>	<u>3,230</u>	<u>3,897</u>	<u>6,950</u>	<u>10,847</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	
		113,087		176,655	
Creditors: amounts falling due within one year	13	(36,279)		(72,123)	
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		(219,711)		(234,625)
Net assets excluding pension liability			3,230		10,847
Net assets			3,230		10,847
The funds of the Charity					
Restricted income funds	15	19,627		6,950	
Unrestricted funds		(16,397)		3,897	
		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		-	
Net cash used in investing activities			(6,446)		-
Financing activities					
Proceeds from borrowings		(19,608)		105,892	
Net cash (used in)/generated from financing activities			(19,608)		105,892
Net (decrease)/increase in cash and cash equivalents			(64,572)		130,268
Cash and cash equivalents at beginning of year			176,394		46,126
Cash and cash equivalents at end of year			111,822		176,394

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
	97,811	76,023
Analysis by fund		
Unrestricted funds	70,873	74,273
Restricted funds	26,938	1,750
	97,811	76,023

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>