

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

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<b>Trustees</b>	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)
<b>Secretary</b>	Mr S Armitage	
<b>Charity number (England and Wales)</b>	1170748	
<b>Company number</b>	10024275	
<b>Principal address</b>	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU	
<b>Registered office</b>	20 Owl Lane Dewsbury West Yorkshire WF12 7RQ	

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# 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***

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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 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.
- 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**

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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.
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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

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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***

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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**

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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						
<b>Income from:</b>							
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
<b>Total income</b>		<u>59,587</u>	<u>120,878</u>	<u>180,465</u>	<u>50,579</u>	<u>39,615</u>	<u>90,194</u>
<b>Expenditure on:</b>							
Charitable activities	6	76,695	23,726	100,421	70,873	26,938	97,811
<b>Total expenditure</b>		<u>76,695</u>	<u>23,726</u>	<u>100,421</u>	<u>70,873</u>	<u>26,938</u>	<u>97,811</u>
<b>Net income/(expenditure) and movement in funds</b>		(17,108)	97,152	80,044	(20,294)	12,677	(7,617)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		(16,397)	19,627	3,230	3,897	6,950	10,847
<b>Fund balances at 31 December 2024</b>		<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

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		144,942		146,133
<b>Current assets</b>					
Debtors	12	488		1,265	
Cash at bank and in hand		211,105		111,822	
		<u>211,593</u>		<u>113,087</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(51,300)</u>		<u>(36,279)</u>	
<b>Net current assets</b>			160,293		76,808
<b>Total assets less current liabilities</b>			305,235		222,941
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(221,961)</u>		<u>(219,711)</u>
<b>Net assets</b>			<u>83,274</u>		<u>3,230</u>
<b>The funds of the Charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	20		96,296		(38,518)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(742)		(7,511)	
Investment income received		1,479		1,065	
<b>Net cash generated from/(used in) investing activities</b>			737		(6,446)
<b>Financing activities</b>					
Proceeds from borrowings		2,250		(19,608)	
<b>Net cash generated from/(used in) financing activities</b>			2,250		(19,608)
<b>Net increase/(decrease) in cash and cash equivalents</b>			99,283		(64,572)
Cash and cash equivalents at beginning of year			111,822		176,394
<b>Cash and cash equivalents at end of year</b>			211,105		111,822

# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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>
<b>Analysis by fund</b>		
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 £
<b>Cost</b>			
At 1 January 2024	139,153	15,065	154,218
Additions	-	742	742
At 31 December 2024	139,153	15,807	154,960
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 December 2024	139,153	5,789	144,942
At 31 December 2023	139,153	6,980	146,133

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
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	<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	<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	<u>(221,961)</u>	<u>-</u>	<u>(221,961)</u>
	<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 £
<b>At 31 December 2023:</b>			
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)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(1,479)	(1,065)
Depreciation and impairment of tangible fixed assets	1,933	2,318
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	777	(1,004)
Increase/(decrease) in creditors	15,021	(31,150)
<b>Cash generated from/(absorbed by) operations</b>	<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>