

# WETHERBY SPORTS ASSOCIATION

England & Wales - Charity number 1171086

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-01-12

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

## Contact

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**Address** The Clubhouse  
Lodge Lane  
Wetherby  
LS22 5FN

**Phone** 01937585699

**Website** [www.wetherbysports.org.uk](http://www.wetherbysports.org.uk)

## Activities

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**Objects:** A) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PERSONS RESIDENT IN WETHERBY AND ITS SURROUNDING AREA WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE B) THE PROVISION AND MAINTENANCE OF SPORTS FIELDS AND PREMISES AT LODGE LANE, WETHERBY, WEST YORKSHIRE

**Activities:** To provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in Wetherby and its surrounding area with the objects of improving their conditions of life; and the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£212,520	£210,022	-	-
2024-07-31	£149,433	£151,749	-	-
2023-07-31	£126,728	£116,050	-	-
2022-07-31	£74,756	£65,279	-	-
2021-07-31	£88,120	£77,663	-	-
2020-07-31	£123,223	£113,134	-	-

## Trustees

Name	Role	Appointed
<b>Andrew Hunter</b>	Chair	2018-01-31
Alan Swift		2021-05-13
Charles Stuart Leighton		2018-01-31
Deborah Louise Peacock		2025-07-28

**WETHERBY SPORTS ASSOCIATION**

England & Wales - Charity number 1171086

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# Accounts

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# **WETHERBY SPORTS ASSOCIATION**

**Registered Charity Number: 1171086**

## **REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**Year ended 31 July 2025**

Wetherby Sports Association

Financial Statements  
Year ended 31 July 2025  
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The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Statement of Recommended Practice: 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives are:-

- (a) to provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in wetherby and its surrounding area with the objects of improving their conditions of life; and
- (b) the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

### Significant activities

The principal activities during the year were those of the provision of social, sporting and recreational facilities.

## ACHIEVEMENT AND PERFORMANCE

The sporting activities of the Association are thriving with all the sports sections doing well. The Association provides sports facilities for

- 27 Junior Football teams
- 1 Senior Football team
- 6 Junior Rugby League teams
- Wetherby Runners
- Wetherby Park Run
- Wetherby Petanque club

We are also currently hosting 2 Senior Football teams from Kirk Deighton due to the closure of their facilities.

The Association also provides multiple social benefits for the local community. In this accounting period the clubhouse was used 4 days per week for local activity groups such as Baby classes and Hearing dogs for deaf people.

The clubhouse is also used for functions such as

- Private parties and Wedding receptions - 20
- Wakes - 4
- Presentation nights -12
- Musical and Comedy nights - 10
- Quiz nights – monthly
- Bingo - monthly
- Wetherby Folk club - monthly
- Dominoes league matches – twice monthly
- Book club – twice monthly
- Facilities to assist the Community Bonfire night and the Wetherby Food Festival - annually

These are frequently held on Saturday evenings but also weekday evenings.

The clubhouse also provides toilet facilities for the public particularly the many dog walkers who use the Ings.

## FINANCIAL REVIEW

### Investment policy and objectives

Under the constitution of the Association, the charity may invest the monies of the Association not immediately required for the said objects in or upon such investments, securities or property as may be thought fit subject to such conditions as may be required by law (if any).

### Reserves policy

It is the policy of the association to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management and administrative costs. Unrestricted funds were maintained at this level throughout the period under review and the balance at the year-end amounted to £22,300. Restricted funds have increased from £819,424 to £820,785. This fund is specifically designated for expenditure on fixed assets. The adequacy of the reserve policy is reviewed annually.

## FUTURE PLANS

The Trustees are confident that the Associations finances are stable but are not planning expenditure on major projects in the 2025/26 financial year.

Maintenance costs continue to increase partly due to non-essential maintenance being deferred when money was tighter and partly due to the age of the clubhouse facilities. The current increase in the cost of services such as gas and electricity also mean that the trustees feel that caution is needed.

The next major project will probably be a major interior redecoration of the clubhouse but the timescale is uncertain.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

#### Introduction

The Association is a registered charity operating recreational, social and welfare facilities.

### Legal status

The Association is registered as a Charitable Incorporated Organisation.

### Recruitment and appointment of new trustees

Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

### Organisational structure

The policy and general management of the affairs of the Association shall be directed by an Executive Committee which shall meet not less than four times a year and when complete shall consist of not less than eight nor more than twenty members.

The members of the Executive Committee shall be elected at the annual general meeting.

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2025

---

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
1171086

Principal address  
The Clubhouse  
Lodge Lane  
Wetherby  
LS22 5FN

Trustees  
A Hunter  
C S Leighton  
A Swift  
D L Peacock (Appointed on 28 July 2025)

Independent examiner  
J W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Solicitors  
Hart Law LLP  
63 St James Street  
Wetherby  
West Yorkshire  
LS22 6RS

Bankers  
HSBC Bank PLC  
7 Prospect Crescent  
Harrogate  
North Yorkshire  
HG1 1RN

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2025

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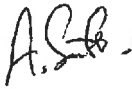
REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson of the committee  
Mr A Hunter

Vice chairman of the committee  
Mr M O'Toole

Treasurer  
Mr A Swift

Approved by order of the board of trustees on 13-5-26 and signed on its behalf by:



A Swift - Trustee

I report on the accounts for the year ended 31 July 2025 set out on pages 6 to 15.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
West Yorkshire  
LS1 2JT

..... 13 May ..... 2026

Wetherby Sports Association

Statement of Financial Activities  
Year ended 31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments from:					
Donations and legacies	2	29,583	-	29,583	27,089
Other trading activities	3	153,546	29,206	182,752	121,940
		<u>183,129</u>	<u>29,206</u>	<u>212,335</u>	<u>149,029</u>
Other income					
Bank interest receivable		185	-	185	404
		<u>183,314</u>	<u>29,206</u>	<u>212,520</u>	<u>149,433</u>
Expenditure on:					
Raising funds	4	171,075	26,074	197,149	138,264
Other	5	11,102	1,771	12,873	13,485
Total		<u>182,177</u>	<u>27,845</u>	<u>210,022</u>	<u>151,749</u>
Net income/(expenditure)		<u>1,137</u>	<u>1,361</u>	<u>2,498</u>	<u>(2,316)</u>
Reconciliation of funds					
Total funds brought forward		21,163	819,424	840,587	842,903
Total funds carried forward		<u>22,300</u>	<u>820,785</u>	<u>843,085</u>	<u>840,587</u>

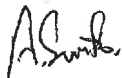
The notes form part of these financial statements.

Wetherby Sports Association

Balance Sheet  
At 31 July 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	821,265	828,163
Current assets			
Stocks	9	3,096	3,441
Debtors	10	8,782	8,956
Cash at bank and in hand		40,128	28,821
		<u>52,006</u>	<u>41,218</u>
Creditors: Amounts falling due within one year	11	<u>(30,186)</u>	<u>(28,794)</u>
Net current assets		<u>21,820</u>	<u>12,424</u>
Total assets less current liability		<u>843,085</u>	<u>840,587</u>
Funds	12		
Unrestricted funds		22,300	21,163
Restricted funds		820,785	819,424
Total funds		<u>843,085</u>	<u>840,587</u>

The financial statements were approved by the Board of Trustees on 13-5-26.....2026 and were signed on its behalf by:



A Swift - Trustee

The notes form part of these financial statements.

1. Accounting policies

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trustees have considered the available cash resources of the charity and its current forecasts and has a reasonable expectation that the company has adequate resources and support to continue in operational existence for the foreseeable future, considered to be at least 12 months from the date of approval of the financial statements. The trustees draw particular attention to the current uncertainty with respect to the cost of living crisis. This event or condition indicates that a material uncertainty exists, however the trustees believe that there is no doubt on the Charity's ability to continue as a Going Concern.

The charity constitutes a public benefit entity as defined by FRS102.

The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless, otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over life of lease
Fixtures and fittings	- 15% on reducing balance basis

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1. Accounting policies

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Donations and legacies

	2025 £	2024 £
Donations	905	9,379
Grants	7,700	1,520
Subscriptions	20,978	16,190
	<u>29,583</u>	<u>27,089</u>

3. Other trading activities

	2025 £	2024 £
Bar takings	144,358	84,493
Function and MUGA rent	29,206	27,520
Sundry items	9,188	9,927
	<u>182,752</u>	<u>121,940</u>

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2025

4. Raising funds

Other trading activities

	2025 £	2024 £
Opening stock	3,441	3,576
Purchases	71,024	46,598
Closing stock	(3,096)	(3,441)
Staff costs	43,703	23,552
Staff pensions	11	-
Honorarium – Groundsman	4,627	6,630
Water and general rates	3,745	3,022
Light and heat	10,999	11,216
Pitch maintenance	12,905	2,839
Repairs and renewals	22,656	20,909
Sky subscriptions	5,391	6,549
Other costs	8,066	6,719
Depreciation	13,506	10,052
TV licence	171	43
	<u>197,149</u>	<u>138,264</u>

5. Support costs

	Management £	Finance £	Governance costs £	2025 Total £	2024 Total £
Other resources expended	<u>631</u>	<u>2,509</u>	<u>9,733</u>	<u>12,873</u>	<u>13,485</u>

6. Trustees' remuneration and benefits

The trustees' remuneration for the year ended 31 July 2025 was as follows:

	2025 £	2024 £
Salaries	-	-
Aggregate remuneration	-	-

Trustees' expenses

No expenses were paid for the year ended 31 July 2025.

7. Staff costs

The average monthly number of employees during the period was as follows:

	2025 No	2024 No
Administrative staff	13	14

No employees received emoluments in excess of £60,000.

In addition to the above there are honoraria payments of £4,627 (2024:6,630).

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2025

8. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Total £
Cost			
At 1 August 2024	814,243	83,913	898,156
Additions	-	6,608	6,608
At 31 July 2025	<u>814,243</u>	<u>90,521</u>	<u>904,764</u>
Depreciation			
At 1 August 2024	37,940	32,053	69,993
Charge for period	4,996	8,510	13,506
At 31 July 2025	<u>42,936</u>	<u>40,563</u>	<u>83,499</u>
Net book value			
At 31 July 2024	<u>776,303</u>	<u>51,860</u>	<u>828,163</u>
At 31 July 2025	<u>771,307</u>	<u>49,958</u>	<u>821,265</u>

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2025

9. Stocks	2025 £	2024 £
Finished goods	<u>3,096</u>	<u>3,441</u>
10. Debtors: Amounts falling due within one year	2025 £	2024 £
Trade debtors	3,967	5,090
Prepayments	4,815	3,866
	<u>8,782</u>	<u>8,956</u>
11. Creditors: Amounts falling due within one year	2025 £	2024 £
Trade creditors	22,492	23,829
Social security and other taxes	4,542	2,022
Other creditors	385	155
Accruals and deferred income	2,767	2,788
	<u>30,186</u>	<u>28,794</u>

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2025

12. Movement in funds

	At 31 July 2024 £	Net movement in funds £	At 31 July 2025 £
Unrestricted funds			
General fund	21,163	1,137	22,300
Restricted funds			
Restricted fund	799,654	4,083	803,737
MUGA fund	19,770	(2,722)	17,048
	<u>819,424</u>	<u>1,361</u>	<u>820,785</u>
<b>Total funds</b>	<u><u>840,587</u></u>	<u><u>2,498</u></u>	<u><u>843,085</u></u>
	At 31 July 2023 £	Net movement in funds £	At 31 July 2024 £
Unrestricted funds			
General fund	35,502	(14,339)	21,163
Restricted funds			
Restricted fund	790,198	9,456	799,654
MUGA fund	17,203	2,567	19,770
	<u>807,401</u>	<u>12,023</u>	<u>819,424</u>
<b>Total funds</b>	<u><u>842,903</u></u>	<u><u>(2,316)</u></u>	<u><u>840,587</u></u>
Analysis of movement in funds	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,314	182,177	1,137
Restricted funds			
Restricted fund	26,423	22,340	4,083
MUGA fund	2,783	5,505	(2,722)
	<u>29,206</u>	<u>27,845</u>	<u>1,361</u>
<b>Total funds</b>	<u><u>212,520</u></u>	<u><u>210,022</u></u>	<u><u>2,498</u></u>

13. Contingent liabilities

The entity entered into a lease agreement with Leeds City Council for a period from 2004 to 2028. The entity last received a rental invoice in April 2019 for the quarter ending June 2019, at which point the charity entered into discussion with Leeds City Council to determine an appropriate, hopefully reduced, rent charge. At the time the annual rental charge was £10,250 per annum. It is currently uncertain as to whether any additional invoices will be received and given the nature of the rent reviews within the lease it is impracticable to estimate the full amount of the liability and its financial effect.

14. Related party disclosures

The association was under the control of the trustees and committee members throughout the current period.



**WETHERBY SPORTS ASSOCIATION**

England & Wales - Charity number 1171086

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# Accounts

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# **WETHERBY SPORTS ASSOCIATION**

**Registered Charity Number: 1171086**

## **REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**Year ended 31 July 2024**

Wetherby Sports Association

Financial Statements  
Year ended 31 July 2024  
Contents

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Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees present their report with the financial statements of the charity for the Year ended 31 July 2024. The trustees have adopted the provisions of Statement of Recommended Practice: 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives are:-

- (a) to provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in Wetherby and its surrounding area with the objects of improving their conditions of life; and
- (b) the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

### Significant activities

The principal activities during the year were those of the provision of social, sporting and recreational facilities.

## ACHIEVEMENT AND PERFORMANCE

The sporting activities of the Association are thriving with all the sports sections doing well. This particularly applies to Junior Football but also to Junior Rugby, Senior Football, Running and Petanque.

The Association also provides multiple social benefits for the local community. In this accounting period the clubhouse was used 4 days per week for local activity groups particularly baby classes.

The clubhouse is also used for functions such as parties, wedding receptions, wakes, presentation nights, quiz nights, Wetherby Folk club, dominoes league matches etc. These are frequently held on Saturday evenings but also weekday evenings.

In this accounting period there were approximately 100 functions which was similar to the previous year.

The outside seating area which was partially financed by £10,000 that the Association's Secretary won on a radio quiz show suffered lengthy delays but was finally officially opened on 14/7/24 (although it was in use for a few weeks prior to that).

Bar takings are a very important part of the Association's income and this financial year saw a 41% increase over the previous year.

## FINANCIAL REVIEW

### Investment policy and objectives

Under the constitution of the Association, the charity may invest the monies of the Association not immediately required for the said objects in or upon such investments, securities or property as may be thought fit subject to such conditions as may be required by law (if any).

#### Reserves policy

It is the policy of the association to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management and administrative costs. Unrestricted funds were maintained at this level throughout the period under review and the balance at the year-end amounted to £21,163. Restricted funds have increased from £807,401 to £819,424. This fund is specifically designated for expenditure on fixed assets. The adequacy of the reserve policy is reviewed annually.

#### FUTURE PLANS

The Trustees are confident that the Associations finances are stable. This is significantly helped by the current year showing a continued significant increase in bar takings due largely to an increase in Saturday evening functions.

The Association is not expecting expenditure on major projects in the 2024/25 financial year. There will be an increase on expenditure on maintenance partly due to non-essential maintenance being deferred when money was tighter and partly due to the age of the clubhouse facilities.

The next major project will probably be a major interior redecoration of the clubhouse which may be in the 2025/26 financial year if suitable grants can be obtained.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document Introduction

The Association is a registered charity operating recreational, social and welfare facilities.

##### Legal status

The Association is registered as a Charitable Incorporated Organisation.

##### Recruitment and appointment of new trustees

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The policy and general management of the affairs of the Association shall be directed by an Executive Committee which shall meet not less than four times a year and when complete shall consist of not less than eight nor more than twenty members.

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J W Brear  
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Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
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Solicitors  
Hart Law LLP  
63 St James Street  
Wetherby  
West Yorkshire  
LS22 6NQ

Bankers  
HSBC  
11 North Street  
Wetherby  
West Yorkshire  
LS22 6NT

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2024

---

REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson of the committee  
Mr A Hunter

Vice chairman of the committee  
Mr M O'Toole

Treasurer  
Mr A Swift

Approved by order of the board of trustees on 12-5-25 and signed on its behalf by:

A handwritten signature in cursive script, appearing to read 'A Hunter', with a long horizontal flourish extending to the right.

A Hunter - Trustee

I report on the accounts for the Year ended 31 July 2024 set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
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- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
West Yorkshire  
LS1 2JT

12/05/..... 2025

Wetherby Sports Association

Statement of Financial Activities  
Year ended 31 July 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total Funds £	2023 Total Funds £
Income and endowments from:					
Donations and legacies	2	27,089	-	27,089	22,816
Other trading activities	3	94,420	27,520	121,940	103,583
		<u>121,509</u>	<u>27,520</u>	<u>149,029</u>	<u>126,399</u>
Other income					
Bank interest receivable		404	-	404	179
Profit on disposal of fixed assets		-	-	-	150
		<u>121,913</u>	<u>27,520</u>	<u>149,433</u>	<u>126,728</u>
Expenditure on:					
Raising funds	4	125,394	12,870	138,264	107,686
Other	5	10,858	2,627	13,485	8,364
Total		<u>136,252</u>	<u>15,497</u>	<u>151,749</u>	<u>116,050</u>
Net income/(expenditure)		<u>(14,339)</u>	<u>12,023</u>	<u>(2,316)</u>	<u>10,678</u>
Reconciliation of funds					
Total funds brought forward		<u>35,502</u>	<u>807,401</u>	<u>842,903</u>	<u>832,225</u>
Total funds carried forward		<u><u>21,163</u></u>	<u><u>819,424</u></u>	<u><u>840,587</u></u>	<u><u>842,903</u></u>

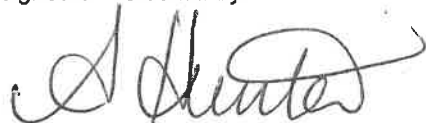
The notes form part of these financial statements.

Wetherby Sports Association

Balance Sheet  
At 31 July 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	828,163	803,355
Current assets			
Stocks	9	3,441	3,576
Debtors	10	8,956	16,340
Cash at bank and in hand		28,821	46,626
		<u>41,218</u>	<u>66,542</u>
Creditors: Amounts falling due within one year	11	(28,794)	(26,994)
Current assets / (liability)		<u>12,424</u>	<u>39,548</u>
Total assets less current liability		<u>840,587</u>	<u>842,903</u>
Funds	12		
Unrestricted funds		21,163	35,502
Restricted funds		819,424	807,401
Total funds		<u>840,587</u>	<u>842,903</u>

The financial statements were approved by the Board of Trustees on 12-8-25 2025 and were signed on its behalf by:



A Hunter - Trustee

The notes form part of these financial statements.

1. Accounting policies

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trustees have considered the available cash resources of the charity and its current forecasts and has a reasonable expectation that the company has adequate resources and support to continue in operational existence for the foreseeable future, considered to be at least 12 months from the date of approval of the financial statements. The trustees draw particular attention to the current uncertainty with respect to the cost of living crisis. This event or condition indicates that a material uncertainty exists, however the trustees believe that there is no doubt on the Charity's ability to continue as a Going Concern.

The charity constitutes a public benefit entity as defined by FRS102.

The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless, otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over life of lease
Fixtures and fittings	- 15% on reducing balance basis

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1. Accounting policies

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Donations and legacies

	2024 £	2023 £
Donations	9,379	6,076
Grants	1,520	-
Subscriptions	16,190	16,740
	<u>27,089</u>	<u>22,816</u>

3. Other trading activities

	2024 £	2023 £
Bar takings	84,493	59,756
Function and MUGA rent	27,520	36,890
Sundry items	9,927	6,937
	<u>121,940</u>	<u>103,583</u>

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2024

4. Raising funds

Other trading activities

	2024	2023
	£	£
Opening stock	3,576	3,151
Purchases	46,598	29,746
Closing stock	(3,441)	(3,576)
Staff costs	23,552	16,934
Honorarium – Groundsman	6,630	5,016
Water and general rates	3,022	1,537
Light and heat	11,216	10,003
Pitch maintenance	2,839	4,998
Repairs and renewals	20,909	18,676
Sky subscriptions	6,549	6,980
Other costs	6,719	5,186
Depreciation	10,052	8,836
TV licence	43	199
	<u>138,264</u>	<u>107,686</u>

5. Support costs

	Management	Finance	Governance	2024	2023
	£	£	costs	Total	Total
			£	£	£
Other resources expended	<u>709</u>	<u>1,402</u>	<u>11,374</u>	<u>13,485</u>	<u>8,364</u>

6. Trustees' remuneration and benefits

The trustees' remuneration for the Year ended 31 July 2024 was as follows:

	2024 £	2023 £
Salaries	-	-
Aggregate remuneration	<u>-</u>	<u>-</u>

Trustees' expenses

There were £674 expenses paid for the Year ended 31 July 2024.

7. Staff costs

The average monthly number of employees during the period was as follows:

	2024 No	2023 No
Administrative staff	<u>14</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

In addition to the above there are honoraria payments of £6,630.

8. Tangible fixed assets	Long leasehold £	Fixtures and fittings £	Total £
Cost			
At 1 August 2023	814,243	49,053	863,296
Additions	-	34,860	34,860
At 31 July 2024	<u>814,243</u>	<u>83,913</u>	<u>898,156</u>
Depreciation			
At 1 August 2023	32,944	26,997	59,941
Charge for period	4,996	5,056	10,052
At 31 July 2024	<u>37,940</u>	<u>32,053</u>	<u>69,993</u>
Net book value			
At 31 July 2023	<u>781,299</u>	<u>22,056</u>	<u>803,355</u>
At 31 July 2024	<u>776,303</u>	<u>51,860</u>	<u>828,163</u>

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2024

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9. Stocks	2024 £	2023 £
Finished goods	<u>3,441</u>	<u>3,576</u>
10. Debtors: Amounts falling due within one year	2024 £	2023 £
Trade debtors	5,090	12,378
Prepayments	<u>3,866</u>	<u>3,962</u>
	<u>8,956</u>	<u>16,340</u>
11. Creditors: Amounts falling due within one year	2024 £	2023 £
Trade creditors	23,829	19,621
Social security and other taxes	2,022	2,767
Other creditors	155	728
Accruals and deferred income	<u>2,788</u>	<u>3,878</u>
	<u>28,794</u>	<u>26,994</u>

12. Movement in funds

	At 31 July 2023 £	Net movement in funds £	At 31 July 2024 £
Unrestricted funds			
General fund	35,502	(14,339)	21,163
Restricted funds			
Restricted fund	790,198	9,456	799,654
MUGA fund	17,203	2,567	19,770
	<u>807,401</u>	<u>12,023</u>	<u>819,424</u>
<b>Total funds</b>	<u><u>842,903</u></u>	<u><u>(2,316)</u></u>	<u><u>840,587</u></u>

	At 31 July 2022 £	Net movement in funds £	At 31 July 2023 £
Unrestricted funds			
General fund	38,921	(3,419)	35,502
Restricted funds			
Restricted fund	760,294	18,632	778,926
MUGA fund	33,010	(4,535)	28,475
	<u>793,304</u>	<u>14,097</u>	<u>807,401</u>
<b>Total funds</b>	<u><u>832,225</u></u>	<u><u>10,678</u></u>	<u><u>842,903</u></u>

Analysis of movement in funds	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,913	136,252	(14,339)
Restricted funds			
Restricted fund	21,873	12,417	9,456
MUGA fund	5,647	3,080	2,567
	<u>27,520</u>	<u>15,497</u>	<u>12,023</u>
<b>Total funds</b>	<u><u>149,433</u></u>	<u><u>151,749</u></u>	<u><u>(2,316)</u></u>

13. Contingent liabilities

The entity entered into a lease agreement with Leeds City Council for a period from 2004 to 2028. The entity last received a rental invoice in April 2019 for the quarter ending June 2019, at which point the charity entered into discussion with Leeds City Council to determine an appropriate, hopefully reduced, rent charge. At the time the annual rental charge was £10,250 per annum. It is currently uncertain as to whether any additional invoices will be received and given the nature of the rent reviews within the lease it is impracticable to estimate the full amount of the liability and its financial effect.

14. Related party disclosures

The association was under the control of the trustees and committee members throughout the current period.

**WETHERBY SPORTS ASSOCIATION**

England & Wales - Charity number 1171086

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# Accounts

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# **WETHERBY SPORTS ASSOCIATION**

**Registered Charity Number: 1171086**

## **REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**Year ended 31 July 2023**

Wetherby Sports Association

Financial Statements  
Year ended 31 July 2023  
Contents

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Report of the Trustees	1 to 4
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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees present their report with the financial statements of the charity for the Year ended 31 July 2023. The trustees have adopted the provisions of Statement of Recommended Practice: 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives are:-

- (a) to provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in Wetherby and its surrounding area with the objects of improving their conditions of life; and
- (b) the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

### Significant activities

The principal activities during the year were those of the provision of social, sporting and recreational facilities.

## ACHIEVEMENT AND PERFORMANCE

The gradual recovery from the difficulties caused by lockdown restrictions continued but the after effects and the general financial uncertainties still had an impact on the Association particularly on the use of the bar.

Use of the hall for Community Indoor Classes was fairly strong but use of the facilities for weekend functions continued to be limited.

The sporting activities of the Association have recovered with all the sports sections doing well. This particularly applied to Junior Football but also to Junior Rugby, Senior Football, Running and Petanque.

The Trustees and the Executive Committee have decided that having a General Manager is no longer necessary or financially sensible. The functions of the Manager will be handled by committee members particularly the Treasurer Alan Swift.

## FINANCIAL REVIEW

### Investment policy and objectives

Under the constitution of the Association, the charity may invest the monies of the Association not immediately required for the said objects in or upon such investments, securities or property as may be thought fit subject to such conditions as may be required by law (if any).

### Reserves policy

It is the policy of the association to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management and administrative costs. Unrestricted funds were maintained at this level throughout the period under review and the balance at the year-end amounted to £35,502. Restricted funds have increased from £793,304 to £807,401. This fund is specifically designated for expenditure on fixed assets. The adequacy of the reserve policy is reviewed annually.

## FUTURE PLANS

The Trustees are confident that the Associations finances are now stable enough to start considering improvements which have not been possible over previous years.

This has been helped significantly by the Associations Secretary winning a radio competition with a prize of £5000 cash and £5000 vouchers to be used towards an outdoor patio / seating area project. The need for planning permission prevented the project starting in this financial year and the expected completion is spring 2024.

In addition significant expenditure is expected on maintenance deferred over the previous 2 to 3 years.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document Introduction

The Association is a registered charity operating recreational, social and welfare facilities.

**Legal status**  
The Association is registered as a Charitable Incorporated Organisation.

**Recruitment and appointment of new trustees**  
Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

**Organisational structure**  
The policy and general management of the affairs of the Association shall be directed by an Executive Committee which shall meet not less than four times a year and when complete shall consist of not less than eight nor more than twenty members.

The members of the Executive Committee shall be elected at the annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
1171086

Principal address  
The Clubhouse  
Lodge Lane  
Wetherby  
LS22 5FN

Trustees  
A Hunter  
S Leighton  
A Swift

Independent examiner  
J W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Solicitors  
Hart Law LLP  
63 St James Street  
Wetherby  
West Yorkshire  
LS22 6NQ

Bankers  
HSBC  
11 North Street  
Wetherby  
West Yorkshire  
LS22 6NT

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2023

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REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson of the committee  
Mr A Hunter

Vice chairman of the committee  
Mr M O'Toole

Treasurer  
Mr A Swift

Approved by order of the board of trustees on .....17/6/24..... and signed on its behalf by:

A handwritten signature in cursive script, appearing to read 'A Hunter', written in black ink.

A Hunter - Trustee

I report on the accounts for the Year ended 31 July 2023 set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
West Yorkshire  
LS1 2JT

...17 June... 2024

Wetherby Sports Association

Statement of Financial Activities  
Year ended 31 July 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Income and endowments from:					
Donations and legacies	2	22,816	-	22,816	16,146
Other trading activities	3	66,693	36,890	103,583	82,832
		<u>89,509</u>	<u>36,890</u>	<u>126,399</u>	<u>98,978</u>
Other income					
Bank interest receivable		179	-	179	5
Government grants receivable		-	-	-	4,945
Profit on disposal of fixed assets		150	-	150	-
		<u>89,838</u>	<u>36,890</u>	<u>126,728</u>	<u>103,928</u>
Expenditure on:					
Raising funds	4	87,380	20,306	107,686	60,820
Other	5	5,877	2,487	8,364	11,015
Total		<u>93,257</u>	<u>22,793</u>	<u>116,050</u>	<u>71,835</u>
Net income/(expenditure)		<u>(3,419)</u>	<u>14,097</u>	<u>10,678</u>	<u>32,093</u>
Reconciliation of funds					
Total funds brought forward		<u>38,921</u>	<u>793,304</u>	<u>832,225</u>	<u>800,114</u>
Total funds carried forward		<u><u>35,502</u></u>	<u><u>807,401</u></u>	<u><u>842,903</u></u>	<u><u>832,207</u></u>

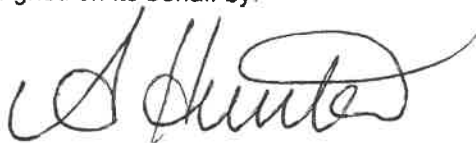
The notes form part of these financial statements.

Wetherby Sports Association

Balance Sheet  
At 31 July 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	803,355	811,142
Current assets			
Stocks	9	3,576	3,151
Debtors	10	16,340	8,142
Cash at bank and in hand		46,626	39,486
		<u>66,542</u>	<u>50,779</u>
Creditors: Amounts falling due within one year	11	(26,994)	(29,696)
Net current assets/(liabilities)		<u>39,548</u>	<u>21,083</u>
Total assets less current liabilities		<u>842,903</u>	<u>832,225</u>
Funds	12		
Unrestricted funds		35,502	38,921
Restricted funds		807,401	793,304
Total funds		<u>842,903</u>	<u>832,225</u>

The financial statements were approved by the Board of Trustees on 17th June 2024 and were signed on its behalf by:



A Hunter - Trustee

The notes form part of these financial statements.

1. Accounting policies

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trustees have considered the available cash resources of the charity and its current forecasts and has a reasonable expectation that the company has adequate resources and support to continue in operational existence for the foreseeable future, considered to be at least 12 months from the date of approval of the financial statements. The trustees draw particular attention to the current uncertainty with respect to the cost of living crisis. This event or condition indicates that a material uncertainty exists, however the trustees believe that there is no doubt on the Charity's ability to continue as a Going Concern.

The charity constitutes a public benefit entity as defined by FRS102.

The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless, otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over life of lease
Fixtures and fittings	- 15% on reducing balance basis

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1. Accounting policies

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Donations and legacies

	2023 £	2022 £
Donations	6,076	18
Subscriptions	16,740	16,128
	<u>22,816</u>	<u>16,146</u>

3. Other trading activities

	2023 £	2022 £
Bar takings	59,756	50,256
Kitchen takings	-	-
Function and MUGA rent	36,890	29,190
Sundry items	6,937	3,498
Bonfire net income	-	(112)
	<u>103,583</u>	<u>82,832</u>

4. Raising funds

Other trading activities

	2023 £	2022 £
Opening stock	3,151	2,777
Purchases	29,746	26,299
Closing stock	(3,576)	(3,151)
Staff costs	16,934	24,239
Employers national insurance	-	(79)
Staff pension	-	331
Other operating leases	-	(53,218)
Honorarium – Groundsman	5,016	9,981
Water and general rates	1,537	2,387
Light and heat	10,003	14,773
Pitch maintenance	4,998	6,511
Repairs and renewals	18,676	12,006
Sky subscriptions	6,980	5,483
Other costs	5,186	3,545
Depreciation	8,836	8,817
TV licence	199	119
	<u>107,686</u>	<u>60,820</u>

5. Support costs

	Management £	Finance £	Governance costs £	2023 Total £	2022 Total £
Other resources expended	<u>498</u>	<u>1,139</u>	<u>6,727</u>	<u>8,364</u>	<u>11,015</u>

6. Trustees' remuneration and benefits

The trustees' remuneration for the Year ended 31 July 2023 was as follows:

	2023 £	2022 £
Salaries	-	-
Aggregate remuneration	<u>-</u>	<u>-</u>

Trustees' expenses

There were £660 expenses paid for the Year ended 31 July 2023.

7. Staff costs

The average monthly number of employees during the period was as follows:

	2023 No	2022 No
Administrative staff	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

In addition to the above there are honoraria payments of £5,016.

## 8. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2022	814,243	48,004	862,247
Additions	-	1,049	1,049
At 31 July 2023	<u>814,243</u>	<u>49,053</u>	<u>863,296</u>
<b>Depreciation</b>			
At 1 August 2022	27,948	23,157	51,105
Charge for period	4,996	3,840	8,836
At 31 July 2023	<u>32,944</u>	<u>26,997</u>	<u>59,941</u>
<b>Net book value</b>			
At 31 July 2022	<u>786,295</u>	<u>24,847</u>	<u>811,142</u>
At 31 July 2023	<u>781,299</u>	<u>22,056</u>	<u>803,355</u>

9.	Stocks	2023 £	2022 £
	Finished goods	<u>3,576</u>	<u>3,151</u>
10.	Debtors: Amounts falling due within one year	2023 £	2022 £
	Trade debtors	12,378	5,070
	Other debtors	-	35
	Prepayments	3,962	3,037
		<u>16,340</u>	<u>8,142</u>
11.	Creditors: Amounts falling due within one year	2023 £	2022 £
	Trade creditors	19,621	22,175
	Social security and other taxes	2,767	2,099
	Other creditors	728	808
	Accruals and deferred income	3,878	4,614
		<u>26,994</u>	<u>29,696</u>

## 12. Movement in funds

	At 31 July 2022 £	Net movement in funds £	At 31 July 2023 £
Unrestricted funds			
General fund	38,921	(3,419)	35,502
Restricted funds			
Restricted fund	760,294	18,632	778,926
MUGA fund	33,010	(4,535)	28,475
	<u>793,304</u>	<u>14,097</u>	<u>807,401</u>
Total funds	<u>832,225</u>	<u>10,678</u>	<u>842,903</u>

	At 31 July 2021 £	Net movement in funds £	At 31 July 2022 £
Unrestricted funds			
General fund	29,444	9,477	38,921
Restricted funds			
Restricted fund	736,396	23,898	760,294
MUGA fund	34,274	(1,264)	33,010
	<u>770,670</u>	<u>22,634</u>	<u>793,304</u>
Total funds	<u>800,114</u>	<u>32,111</u>	<u>832,225</u>

Analysis of movement in funds	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,838	(93,257)	(3,419)
Restricted funds			
Restricted fund	36,890	(18,258)	18,632
MUGA fund	-	(4,535)	(4,535)
	<u>36,890</u>	<u>(22,793)</u>	<u>14,097</u>
Total funds	<u>126,728</u>	<u>(116,050)</u>	<u>10,678</u>

13. Contingent liabilities

The entity entered into a lease agreement with Leeds City Council for a period from 2004 to 2028. The entity last received a rental invoice in April 2019 for the quarter ending June 2019, at which point the charity entered into discussion with Leeds City Council to determine an appropriate, hopefully reduced, rent charge. At the time the annual rental charge was £10,250 per annum. It is currently uncertain as to whether any additional invoices will be received and given the nature of the rent reviews within the lease it is impracticable to estimate the full amount of the liability and its financial effect.

14. Related party disclosures

The association was under the control of the trustees and committee members throughout the current period.

**WETHERBY SPORTS ASSOCIATION**

England & Wales - Charity number 1171086

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# Accounts

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# **WETHERBY SPORTS ASSOCIATION**

**Registered Charity Number: 1171086**

## **REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**Year ended 31 July 2022**

Wetherby Sports Association

Financial Statements

Year ended 31 July 2022

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The trustees present their report with the financial statements of the charity for the Year ended 31 July 2022. The trustees have adopted the provisions of Statement of Recommended Practice: 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives are:-

- (a) to provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in Wetherby and its surrounding area with the objects of improving their conditions of life; and
- (b) the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

### Significant activities

The principal activities during the year were those of the provision of social, sporting and recreational facilities.

## ACHIEVEMENT AND PERFORMANCE

For the financial year 1/8/2021 to 31/7/2022 Covid lockdowns and restrictions were fortunately behind us.

However the after effects combined with the financial problems felt by many people meant that bar takings have not yet recovered to pre Covid levels.

Use of the hall for Indoor Classes and functions recovered but again not to expected levels.

Membership income from the various sports making up the Association was healthy.

## FINANCIAL REVIEW

### Investment policy and objectives

Under the constitution of the Association, the charity may invest the monies of the Association not immediately required for the said objects in or upon such investments, securities or property as may be thought fit subject to such conditions as may be required by law (if any).

### Reserves policy

It is the policy of the association to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management and administrative costs. Unrestricted funds were maintained at this level throughout the period under review and the balance at the year end amounted to £38,921. Restricted funds have decreased from £770,670 to £793,304. This fund is specifically designated for expenditure on fixed assets. The adequacy of the reserve policy is reviewed annually.

## FUTURE PLANS

With income being restricted the trustees were being conservative with expenditure on future plans although all maintenance and some minor improvements continued.

Significant expenditure on future plans will still depend on a national social and financial improvement.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document Introduction

The Association is a registered charity operating recreational, social and welfare facilities.

### Legal status

The Association is registered as a Charitable Incorporated Organisation.

### Recruitment and appointment of new trustees

Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

### Organisational structure

The policy and general management of the affairs of the Association shall be directed by an Executive Committee which shall meet not less than four times a year and when complete shall consist of not less than eight nor more than twenty members.

The members of the Executive Committee shall be elected at the annual general meeting.

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2022

---

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
1171086

Principal address  
The Clubhouse  
Lodge Lane  
Wetherby  
LS22 5FN

Trustees  
A Hunter  
S Leighton  
A Swift

Independent examiner  
J W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Solicitors  
Hart Law LLP  
63 St James Street  
Wetherby  
West Yorkshire  
LS22 6NQ

Bankers  
HSBC  
11 North Street  
Wetherby  
West Yorkshire  
LS22 6NT

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2022

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

Chairperson of the committee  
Mr A Hunter

Vice chairman of the committee  
Mr S Leighton

Mr Leighton stood down as Vice chairman at the AGM held on 6<sup>th</sup> October 2022 but remains as a committee member.  
He was replaced by Mr M O'Toole

Treasurer  
Mr A Swift

Approved by order of the board of trustees on 27/4/23..... and signed on its behalf by:



A Hunter - Trustee

I report on the accounts for the Year ended 31 July 2022 set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
West Yorkshire  
LS1 2JT

27 APRIL 2023

Wetherby Sports Association

Statement of Financial Activities  
Year ended 31 July 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total Funds £	2021 Total Funds £
Income and endowments from:					
Donations and legacies	2	16,146	-	16,146	17,420
Other trading activities	3	53,642	29,190	82,832	30,487
		<u>69,806</u>	<u>29,190</u>	<u>98,996</u>	<u>47,907</u>
Other income					
Bank interest receivable		5	-	5	3
Government grants receivable		4,945	-	4,945	40,210
		<u>74,756</u>	<u>29,190</u>	<u>103,946</u>	<u>88,120</u>
Expenditure on:					
Raising funds	4	56,967	3,853	60,820	72,999
Other	5	8,312	2,703	11,015	4,664
Total		<u>65,279</u>	<u>6,556</u>	<u>71,835</u>	<u>77,663</u>
Net income/(expenditure)		<u>9,477</u>	<u>22,634</u>	<u>32,111</u>	<u>10,457</u>
Reconciliation of funds					
Total funds brought forward		<u>29,444</u>	<u>770,670</u>	<u>800,114</u>	<u>789,657</u>
Total funds carried forward		<u><u>38,921</u></u>	<u><u>793,304</u></u>	<u><u>832,225</u></u>	<u><u>800,114</u></u>

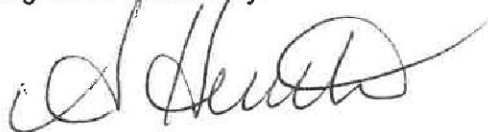
The notes form part of these financial statements.

Wetherby Sports Association

Balance Sheet  
At 31 July 2022

	Notes	£	2022	£	2021
Fixed assets					
Tangible assets	8	811,142		811,494	
Current assets					
Stocks	9	3,151		2,777	
Debtors	10	8,142		8,578	
Cash at bank and in hand		39,486		57,621	
		<u>50,779</u>		<u>68,976</u>	
Creditors: Amounts falling due within one year	11	<u>(29,696)</u>		<u>(80,356)</u>	
Net current assets/(liabilities)		<u>21,083</u>		<u>(11,380)</u>	
Total assets less current liabilities		<u>832,225</u>		<u>800,114</u>	
Funds	12				
Unrestricted funds		38,921		29,444	
Restricted funds		793,304		770,670	
Total funds		<u>832,225</u>		<u>800,114</u>	

The financial statements were approved by the Board of Trustees on 27th APRIL 2023 and were signed on its behalf by:



A Hunter - Trustee

The notes form part of these financial statements.

4. Raising funds

Other trading activities

	2022 £	2021 £
Opening stock	2,777	1,358
Purchases	26,299	5,479
Closing stock	(3,151)	(2,777)
Staff costs	24,239	13,750
Employers national insurance	(79)	-
Staff pension	331	-
Other operating leases	(53,218)	7,377
Honorarium – Groundsman	9,981	7,651
Water and general rates	2,387	1,073
Light and heat	14,773	7,310
Pitch maintenance	6,511	6,606
Repairs and renewals	12,006	11,796
Sky subscriptions	5,483	1,073
Other costs	3,545	3,482
Depreciation	8,817	8,561
TV licence	119	79
	<u>60,820</u>	<u>72,999</u>

5. Support costs

	Management £	Finance £	Governance costs £	2022 Total £	2021 Total £
Other resources expended	1,055	1,014	8,946	11,015	4,664
	<u>1,055</u>	<u>1,014</u>	<u>8,946</u>	<u>11,015</u>	<u>4,664</u>

6. Trustees' remuneration and benefits

The trustees' remuneration for the Year ended 31 July 2022 was as follows:

	2022 £	2021 £
Salaries	-	-
Aggregate remuneration	<u>-</u>	<u>-</u>

Trustees' expenses

There were no trustees' expenses paid for the Year ended 31 July 2022.

7. Staff costs

The average monthly number of employees during the period was as follows:

	2022 No	2021 No
Administrative staff	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

In addition to the above there are honoraria payments of £9,981.

8. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Total £
Cost			
At 1 August 2021	814,243	39,539	853,782
Additions	-	8,465	8,465
At 31 July 2022	<u>814,243</u>	<u>48,004</u>	<u>862,247</u>
Depreciation			
At 1 August 2021	22,952	19,336	42,288
Charge for period	4,996	3,821	8,817
At 31 July 2022	<u>27,948</u>	<u>23,157</u>	<u>51,105</u>
Net book value			
At 31 July 2021	<u>791,291</u>	<u>20,203</u>	<u>811,494</u>
At 31 July 2022	<u>786,295</u>	<u>24,847</u>	<u>811,142</u>

Wetherby Sports Association

Notes to the Financial Statements  
Year ended 31 July 2022

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9.	Stocks	2022 £	2021 £
	Finished goods	<u>3,151</u>	<u>2,777</u>
10.	Debtors: Amounts falling due within one year	2022 £	2021 £
	Trade debtors	5,070	5,460
	Other debtors	35	510
	Prepayments	<u>3,037</u>	<u>2,608</u>
		<u>8,142</u>	<u>8,578</u>
11.	Creditors: Amounts falling due within one year	2022 £	2021 £
	Trade creditors	22,175	21,658
	Social security and other taxes	2,099	1,493
	Other creditors	808	1,168
	Accruals and deferred income	<u>4,614</u>	<u>56,037</u>
		<u>29,696</u>	<u>80,356</u>

12. Movement in funds

	At 31 July 2021 £	Net movement in funds £	At 31 July 2022 £
Unrestricted funds			
General fund	29,444	9,477	38,921
Restricted funds			
Restricted fund	736,396	23,898	760,294
MUGA fund	34,274	(1,264)	33,010
	<u>770,670</u>	<u>22,634</u>	<u>793,304</u>
<b>Total funds</b>	<u><u>800,114</u></u>	<u><u>32,111</u></u>	<u><u>832,225</u></u>
	At 31 July 2020 £	Net movement in funds £	At 31 July 2021 £
Unrestricted funds			
General fund	17,183	12,261	29,444
Restricted funds			
Restricted fund	737,214	(818)	736,396
MUGA fund	35,260	(986)	34,274
	<u>772,474</u>	<u>(1,804)</u>	<u>770,670</u>
<b>Total funds</b>	<u><u>789,657</u></u>	<u><u>10,457</u></u>	<u><u>800,114</u></u>
Analysis of movement in funds	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,756	(65,279)	9,477
Restricted funds			
Restricted fund	29,190	(5,292)	23,898
MUGA fund	-	(1,264)	(1,264)
	<u>29,190</u>	<u>(6,556)</u>	<u>(22,634)</u>
<b>Total funds</b>	<u><u>103,946</u></u>	<u><u>(71,835)</u></u>	<u><u>32,111</u></u>

13. Contingent liabilities

The entity entered into a lease agreement with Leeds City Council for a period from 2004 to 2028. The entity last received a rental invoice in April 2019 for the quarter ending June 2019, at which point the charity entered into discussions with Leeds City Council to determine an appropriate, hopefully reduced, rent charge. At the time the annual rental charge was £10,250 per annum. It is currently uncertain as to whether any additional invoices will be received and given the nature of the rent reviews within the lease it is impracticable to estimate the full amount of the liability and its financial effect.

13. Related party disclosures

The association was under the control of the trustees and committee members throughout the current period.

**WETHERBY SPORTS ASSOCIATION**

England & Wales - Charity number 1171086

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# Accounts

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# **WETHERBY SPORTS ASSOCIATION**

**Registered Charity Number: 1171086**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**Year ended 31 July 2021**

Wetherby Sports Association

Financial Statements  
Year ended 31 July 2021  
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The trustees present their report with the financial statements of the charity for the Year ended 31 July 2021. The trustees have adopted the provisions of Statement of Recommended Practice: 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives are:-

- (a) to provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in Wetherby and its surrounding area with the objects of improving their conditions of life; and
- (b) the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

### Significant activities

The principal activities during the year were those of the provision of social, sporting and recreational facilities.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

Wetherby Community Bonfire – the 2019 event was organised between Vicky Peel and Simon Donkin. The event was not well attended due to heavy rain which led to a significant financial loss for the Association.

The Association's facilities were well used both for use of the hall for Indoor Classes and for one off functions in the period 1<sup>st</sup> August 2019 to 28<sup>th</sup> February 2020 with bookings slightly higher than the same period the previous year.

From mid-March 2020 to the end of July 2020 COVID lockdowns and restrictions significantly affected the Association. Financial losses from the shutdown were reduced considerably by the receipt of Government and Council grants and by the Government furlough scheme.

Vicky Peel continued in her position as General Manager which included her covering the position of Treasurer.

## FINANCIAL REVIEW

### Investment policy and objectives

Under the constitution of the Association, the charity may invest the monies of the Association not immediately required for the said objects in or upon such investments, securities or property as may be thought fit subject to such conditions as may be required by law (if any).

### Reserves policy

It is the policy of the association to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management and administrative costs. Unrestricted funds were maintained at this level throughout the period under review and the balance at the year end amounted to £17,183. Restricted funds have increased from £769,197 to £772,474. This fund is specifically designated for expenditure on fixed assets. The adequacy of the reserve policy is reviewed annually.

## FUTURE PLANS

All future plans are currently on hold until the COVID pandemic is over and the financial implications can be reassessed.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

#### Introduction

The Association is a registered charity operating recreational, social and welfare facilities.

#### Legal status

The Association is registered as a Charitable Incorporated Organisation.

#### Recruitment and appointment of new trustees

Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

#### Organisational structure

The policy and general management of the affairs of the Association shall be directed by an Executive Committee which shall meet not less than four times a year and when complete shall consist of not less than eight nor more than twenty members.

The members of the Executive Committee shall be elected at the annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
1171086

Principal address  
The Clubhouse  
Lodge Lane  
Wetherby  
LS22 5FN

Trustees  
A Hunter  
S Leighton  
A Swift

Independent examiner  
J W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Solicitors  
Hart Law LLP  
63 St James Street  
Wetherby  
West Yorkshire  
LS22 6NQ

Bankers  
HSBC  
11 North Street  
Wetherby  
West Yorkshire  
LS22 6NT

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2021

---

REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson of the committee  
Mr A Hunter

Vice chairman of the committee  
Mr S Leighton

Treasurer  
Mr A Swift

Approved by order of the board of trustees on ..... and signed on its behalf by:

A Hunter - Trustee

I report on the accounts for the Year ended 31 July 2021 set out on pages 6 to 15.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
West Yorkshire  
LS1 2JT

..... 2021

Wetherby Sports Association

Statement of Financial Activities  
Year ended 31 July 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments from:					
Donations and legacies	2	17,420	-	17,420	22,511
Other trading activities	3	7,457	23,030	30,487	70,057
		<u>24,877</u>	<u>23,030</u>	<u>47,907</u>	<u>92,568</u>
Other income					
Bank interest receivable		3	-	3	31
Government grants receivable		40,210	-	40,210	30,624
		<u>65,090</u>	<u>23,030</u>	<u>88,120</u>	<u>123,223</u>
Expenditure on:					
Raising funds	4	48,985	24,014	72,999	107,793
Other	5	3,844	820	4,664	5,341
Total		<u>52,829</u>	<u>24,834</u>	<u>77,663</u>	<u>113,134</u>
Net income/(expenditure)		<u>12,261</u>	<u>(1,804)</u>	<u>10,457</u>	<u>10,089</u>
Reconciliation of funds					
Total funds brought forward		<u>17,183</u>	<u>772,474</u>	<u>789,657</u>	<u>779,568</u>
Total funds carried forward		<u>29,444</u>	<u>770,670</u>	<u>800,114</u>	<u>789,657</u>

The notes form part of these financial statements.

Wetherby Sports Association

Balance Sheet  
At 31 July 2021

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	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8	811,494	820,055
Current assets			
Stocks	9	2,777	1,359
Debtors	10	8,578	5,892
Cash at bank and in hand		57,621	41,167
		<u>68,976</u>	<u>48,418</u>
Creditors: Amounts falling due within one year	11	(80,356)	(78,816)
Net current liabilities		<u>(11,380)</u>	<u>(30,398)</u>
Total assets less current liabilities		<u>800,114</u>	<u>789,657</u>
Funds	12		
Unrestricted funds		30,209	17,183
Restricted funds		770,925	772,474
Total funds		<u>801,134</u>	<u>789,657</u>

The financial statements were approved by the Board of Trustees on  
signed on its behalf by:

2022 and were

A Hunter - Trustee

The notes form part of these financial statements.

1. Accounting policies

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trustees have considered the available cash resources of the company and its current forecasts and has a reasonable expectation that the company has adequate resources and support to continue in operational existence for the foreseeable future, considered to be at least 12 months from the date of approval of the financial statements. The trustees draw particular attention to the current uncertainty with respect to the COVID-19 global pandemic. This event or condition indicates that a material uncertainty exists, however the trustees believe that there is no doubt on the Charity's ability to continue as a Going Concern.

The charity constitutes a public benefit entity as defined by FRS102.

The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless, otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over life of lease
Fixtures and fittings	- 15% on reducing balance basis

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1. Accounting policies

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Donations and legacies

	2021 £	2020 £
Donations	4,695	6,945
Subscriptions	12,725	15,566
	<u>17,420</u>	<u>22,511</u>

3. Other trading activities

	2021 £	2020 £
Bar takings	7,423	39,294
Kitchen takings	-	7,568
Function and MUGA rent	23,030	23,581
Sundry items	33	1,818
Bonfire net income	1	(2,204)
	<u>30,487</u>	<u>70,057</u>

4. Raising funds

Other trading activities

	2021 £	2020 £
Opening stock	1,358	2,280
Purchases	5,479	23,629
Closing stock	(2,777)	(1,358)
Staff costs	13,750	29,790
Other operating leases	7,377	7,377
Honorarium – Groundsman	7,651	5,080
Water and general rates	1,073	3,076
Light and heat	7,310	10,674
Pitch maintenance	6,606	1,591
Repairs and renewals	11,796	10,065
Sky subscriptions	1,073	1,700
Other costs	3,482	3,927
Depreciation	8,561	8,807
TV licence	79	1,155
	<u>72,999</u>	<u>107,793</u>

5. Support costs

	Management £	Finance £	Governance costs £	2021 Total £	2020 Total £
Other resources expended	<u>503</u>	<u>30</u>	<u>4,131</u>	<u>4,664</u>	<u>5,341</u>

6. Trustees' remuneration and benefits

The trustees' remuneration for the Year ended 31 July 2021 was as follows:

	2021 £	2020 £
Salaries	-	129
Aggregate remuneration	-	129

Trustees' expenses

There were no trustees' expenses paid for the Year ended 31 July 2021.

7. Staff costs

The average monthly number of employees during the period was as follows:

	2021 No	2020 No
Administrative staff	8	8

No employees received emoluments in excess of £60,000.

In addition to the above there are honoraria payments of £7,651.

8. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Total £
Cost			
At 1 August 2020 and at 31 July 2021	<u>814,243</u>	<u>39,539</u>	<u>853,782</u>
Depreciation			
At 1 August 2020	17,956	15,771	33,727
Charge for period	<u>4,996</u>	<u>3,565</u>	<u>8,561</u>
At 31 July 2021	<u>22,952</u>	<u>19,336</u>	<u>42,288</u>
Net book value			
At 31 July 2020	<u>796,287</u>	<u>23,768</u>	<u>820,055</u>
At 31 July 2021	<u>791,291</u>	<u>20,203</u>	<u>811,494</u>

Notes to the Financial Statements  
Year ended 31 July 2021

9. Stocks	2021 £	2020 £
Finished goods	<u>2,777</u>	<u>1,358</u>
10. Debtors: Amounts falling due within one year	2021 £	2020 £
Trade debtors	5,460	2,010
Other debtors	510	1,461
Prepayments	2,608	2,421
	<u>8,578</u>	<u>5,892</u>
11. Creditors: Amounts falling due within one year	2021 £	2020 £
Trade creditors	21,658	25,951
Social security and other taxes	1,493	2,609
Other creditors	1,168	1,047
Accruals and deferred income	56,037	49,209
	<u>80,356</u>	<u>78,816</u>

## 12. Movement in funds

	At 31 July 2020 £	Net movement in funds £	At 31 July 2021 £
Unrestricted funds			
General fund	17,183	12,261	29,444
Restricted funds			
Restricted fund	737,214	(818)	736,396
MUGA fund	35,260	(986)	34,274
	<u>772,474</u>	<u>(1,804)</u>	<u>770,670</u>
Total funds	<u><u>789,657</u></u>	<u><u>10,457</u></u>	<u><u>800,114</u></u>
	At 31 July 2019 £	Net movement in funds £	At 31 July 2020 £
Unrestricted funds			
General fund	10,371	6,812	17,183
Restricted funds			
Restricted fund	734,011	3,203	737,214
MUGA fund	35,186	74	35,260
	<u>769,197</u>	<u>3,277</u>	<u>772,474</u>
Total funds	<u><u>779,568</u></u>	<u><u>10,089</u></u>	<u><u>789,657</u></u>
Analysis of movement in funds	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,090	(52,829)	12,261
Restricted funds			
Restricted fund	19,067	(19,885)	(818)
MUGA fund	3,963	(4,949)	(986)
	<u>23,030</u>	<u>(24,834)</u>	<u>(1,804)</u>
Total funds	<u><u>88,120</u></u>	<u><u>(77,663)</u></u>	<u><u>10,457</u></u>

13. Related party disclosures

The association was under the control of the trustees and committee members throughout the current period.

Wetherby Sports Association

Detailed Statement of Financial Activities  
Year ended 31 July 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	4,695	6,945
Subscriptions	12,725	15,566
	<u>17,420</u>	<u>22,511</u>
Other trading activities		
Bar takings	7,423	39,294
Kitchen takings	-	7,568
Function and MUGA rent	23,030	23,581
Sundry items	33	1,818
Bonfire (net income)	1	(2,204)
	<u>47,907</u>	<u>92,568</u>
Other income		
Bank interest receivable	3	31
Government grants receivable	40,210	30,624
	<u>88,120</u>	<u>123,223</u>
<b>Total incoming resources</b>	<b>88,120</b>	<b>123,223</b>
<b>EXPENDITURE</b>		
Other trading activities		
Opening stock	1,358	2,280
Bar and kitchen	5,480	23,629
Wages	13,750	29,790
Other operating leases	7,377	7,377
Honorarium – Groundsman	7,651	5,080
Water and general rates	1,073	3,076
Light and heat	7,310	10,674
Pitch maintenance	6,606	1,591
Repairs and renewals	11,976	10,065
Sky subscriptions	1,073	1,700
Other costs	3,482	3,927
Depreciation	8,561	8,807
TV licence	79	1,155
Profit on disposal of tangible fixed assets	-	-
Closing stock	(2,777)	(1,358)
	<u>72,999</u>	<u>107,793</u>
Support costs		
Management		
Telephone	503	563
Advertising	-	989
	<u>503</u>	<u>1,552</u>

This page does not form part of the statutory financial statements.

Wetherby Sports Association

Detailed Statement of Financial Activities  
Year ended 31 July 2021

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	2021 £	2020 £
Finance		
Bank charges	<u>30</u>	<u>746</u>
Governance costs		
Computer software and maintenance	1,019	-
Sundry expenses	375	278
Accountancy	1,348	1,300
Professional fees	625	1,465
Bad debt write off	764	-
	<u>4,131</u>	<u>3,043</u>
Total resources expended	77,663	113,134
Net income/(expenditure)	<u><u>10,457</u></u>	<u><u>10,089</u></u>

This page does not form part of the statutory financial statements.

**WETHERBY SPORTS ASSOCIATION**

England & Wales - Charity number 1171086

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# Accounts

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# **WETHERBY SPORTS ASSOCIATION**

**Registered Charity Number: 1171086**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**Year ended 31 July 2020**

Wetherby Sports Association

Financial Statements  
Year ended 31 July 2020  
Contents

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Statement of Financial Activities	6
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The trustees present their report with the financial statements of the charity for the Year ended 31 July 2020. The trustees have adopted the provisions of Statement of Recommended Practice: 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives are:-

- (a) to provide and assist in the provision of facilities in the interest of social welfare and facilities for recreation or other leisure time occupation for persons resident in Wetherby and its surrounding area with the objects of improving their conditions of life; and
- (b) the provision and maintenance of sports fields and premises at the Ings, Wetherby, West Yorkshire.

### Significant activities

The principal activities during the year were those of the provision of social, sporting and recreational facilities.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

Wetherby Community Bonfire – the 2019 event was organised between Vicky Peel and Simon Donkin. The event was not well attended due to heavy rain which led to a significant financial loss for the Association.

The Association's facilities were well used both for use of the hall for Indoor Classes and for one off functions in the period 1<sup>st</sup> August 2019 to 28<sup>th</sup> February 2020 with bookings slightly higher than the same period the previous year.

From mid-March 2020 to the end of July 2020 COVID lockdowns and restrictions significantly affected the Association. Financial losses from the shutdown were reduced considerably by the receipt of Government and Council grants and by the Government furlough scheme.

Vicky Peel continued in her position as General Manager which included her covering the position of Treasurer.

## FINANCIAL REVIEW

### Investment policy and objectives

Under the constitution of the Association, the charity may invest the monies of the Association not immediately required for the said objects in or upon such investments, securities or property as may be thought fit subject to such conditions as may be required by law (if any).

### Reserves policy

It is the policy of the association to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management and administrative costs. Unrestricted funds were maintained at this level throughout the period under review and the balance at the year end amounted to £17,183. Restricted funds have increased from £769,197 to £772,474. This fund is specifically designated for expenditure on fixed assets. The adequacy of the reserve policy is reviewed annually.

## FUTURE PLANS

All future plans are currently on hold until the COVID pandemic is over and the financial implications can be reassessed.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

#### Introduction

The Association is a registered charity operating recreational, social and welfare facilities.

#### Legal status

The Association is registered as a Charitable Incorporated Organisation.

#### Recruitment and appointment of new trustees

Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

#### Organisational structure

The policy and general management of the affairs of the Association shall be directed by an Executive Committee which shall meet not less than four times a year and when complete shall consist of not less than eight nor more than twenty members.

The members of the Executive Committee shall be elected at the annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number  
1171086

Principal address  
The Clubhouse  
Lodge Lane  
Wetherby  
LS22 5FN

Trustees  
A Hunter  
S Leighton  
A Swift

Independent examiner  
J W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Solicitors  
Hart Law LLP  
63 St James Street  
Wetherby  
West Yorkshire  
LS22 6NQ

Bankers  
HSBC  
11 North Street  
Wetherby  
West Yorkshire  
LS22 6NT

Wetherby Sports Association

Report of the Trustees  
Year ended 31 July 2020

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REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson of the committee  
Mr A Hunter

Vice chairman of the committee  
Mr S Leighton

Treasurer  
Mr A Swift

Approved by order of the board of trustees on ..... and signed on its behalf by:

A Hunter - Trustee

I report on the accounts for the Year ended 31 July 2020 set out on pages 6 to 15.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John W Brear  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
West Yorkshire  
LS1 2JT

..... 2021

Wetherby Sports Association

Statement of Financial Activities  
Year ended 31 July 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments from:					
Donations and legacies	2	22,511	-	22,511	20,454
Other trading activities	3	46,476	23,581	70,057	104,707
		<u>68,987</u>	<u>23,581</u>	<u>92,568</u>	<u>125,161</u>
Other income					
Bank interest receivable		31	-	31	8
Government grants receivable		30,624	-	30,624	-
		<u>99,642</u>	<u>23,581</u>	<u>123,223</u>	<u>125,169</u>
Expenditure on:					
Raising funds	4	88,719	19,074	107,793	122,724
Other	5	4,111	1,230	5,341	8,074
Total		<u>92,830</u>	<u>20,304</u>	<u>113,134</u>	<u>130,798</u>
Net income/(expenditure)		<u>6,812</u>	<u>3,277</u>	<u>10,089</u>	<u>(5,629)</u>
Reconciliation of funds					
Total funds brought forward		<u>10,371</u>	<u>769,197</u>	<u>779,568</u>	<u>779,568</u>
Total funds carried forward		<u>17,183</u>	<u>772,474</u>	<u>789,657</u>	<u>779,568</u>

The notes form part of these financial statements.

Wetherby Sports Association

Balance Sheet  
At 31 July 2020

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	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	8	820,055	825,068
Current assets			
Stocks	9	1,359	2,280
Debtors	10	5,892	10,570
Cash at bank and in hand		41,167	13,238
		<u>48,418</u>	<u>26,088</u>
Creditors: Amounts falling due within one year	11	(78,816)	(71,588)
Net current liabilities		<u>(30,398)</u>	<u>(45,500)</u>
Total assets less current liabilities		<u>789,657</u>	<u>779,568</u>
Funds	12		
Unrestricted funds		17,183	10,371
Restricted funds		772,474	769,197
Total funds		<u>789,657</u>	<u>779,568</u>

The financial statements were approved by the Board of Trustees on  
signed on its behalf by:

2021 and were

A Hunter - Trustee

The notes form part of these financial statements.

1. Accounting policies

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trustees have considered the available cash resources of the company and its current forecasts and has a reasonable expectation that the company has adequate resources and support to continue in operational existence for the foreseeable future, considered to be at least 12 months from the date of approval of the financial statements. The trustees draw particular attention to the current uncertainty with respect to the COVID-19 global pandemic. This event or condition indicates that a material uncertainty exists, however the trustees believe that there is no doubt on the Charity's ability to continue as a Going Concern.

The charity constitutes a public benefit entity as defined by FRS102.

The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless, otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- over life of lease
Fixtures and fittings	- 15% on reducing balance basis

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1. Accounting policies

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Donations and legacies

	2020 £	2019 £
Donations	6,945	2,494
Subscriptions	15,566	17,960
	<u>22,511</u>	<u>20,454</u>

3. Other trading activities

	2020 £	2019 £
Bar takings	39,294	56,313
Kitchen takings	7,568	16,702
Function and MUGA rent	23,581	28,485
Sundry items	1,818	2,571
Bonfire net income	(2,204)	636
	<u>70,057</u>	<u>104,707</u>

4. Raising funds

Other trading activities

	2020 £	2019 £
Opening stock	2,280	2,778
Purchases	23,629	33,429
Closing stock	(1,358)	(2,280)
Staff costs	29,790	33,125
Other operating leases	7,377	7,377
Honorarium – Groundsman	5,080	4,803
Water and general rates	3,076	3,900
Light and heat	10,674	9,740
Pitch maintenance	1,591	4,973
Repairs and renewals	10,065	8,973
Sky subscriptions	1,700	1,734
Other costs	3,927	2,420
Depreciation	8,807	9,191
TV licence	1,155	2,906
Profit on disposal of tangible fixed assets	-	(345)
	<u>107,793</u>	<u>122,724</u>

5. Support costs

	Management £	Finance £	Governance costs £	2020 Total £	2019 Total £
Other resources expended	<u>1,552</u>	<u>746</u>	<u>3,043</u>	<u>5,341</u>	<u>6,988</u>

6. Trustees' remuneration and benefits

The trustees' remuneration for the year ended 31 July 2020 was as follows:

	2020 £	2019 £
Salaries	129	2,904
Aggregate remuneration	<u>129</u>	<u>2,904</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020.

7. Staff costs

The average monthly number of employees during the period was as follows:

	2020 No	2019 No
Administrative staff	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

In addition to the above there are honoraria payments of £5,080.

8. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Total £
Cost			
At 1 August 2019	814,243	35,745	849,988
Additions	-	3,794	3,794
At 31 July 2020	<u>814,243</u>	<u>39,539</u>	<u>853,782</u>
Depreciation			
At 1 August 2019	12,960	11,960	24,920
Charge for period	4,996	3,811	8,807
At 31 July 2020	<u>17,956</u>	<u>15,771</u>	<u>33,727</u>
Net book value			
At 31 July 2019	<u>801,283</u>	<u>23,785</u>	<u>825,068</u>
At 31 July 2020	<u>796,287</u>	<u>23,768</u>	<u>820,055</u>

9. Stocks	2020 £	2019 £
Finished goods	<u>1,359</u>	<u>2,280</u>
10. Debtors: Amounts falling due within one year	2020 £	2019 £
Trade debtors	2,010	3,193
Other debtors	1,461	35
Prepayments	2,421	7,342
	<u>5,892</u>	<u>10,570</u>
11. Creditors: Amounts falling due within one year	2020 £	2019 £
Trade creditors	25,951	28,240
Social security and other taxes	2,609	2,469
Other creditors	1,047	903
Accruals and deferred income	49,209	39,976
	<u>78,816</u>	<u>71,588</u>

## 12. Movement in funds

	At 31 July 2019 £	Net movement in funds £	At 31 July 2020 £
Unrestricted funds			
General fund	10,371	6,812	17,183
Restricted funds			
Restricted fund	734,011	3,203	737,214
MUGA fund	35,186	74	35,260
	<u>769,197</u>	<u>3,277</u>	<u>772,474</u>
Total funds	<u><u>779,568</u></u>	<u><u>10,089</u></u>	<u><u>789,657</u></u>
	At 31 July 2018 £	Net movement in funds £	At 31 July 2019 £
Unrestricted funds			
General fund	22,524	(12,153)	10,371
Restricted funds			
Restricted fund	722,989	11,022	734,011
MUGA fund	39,684	(4,498)	35,186
	<u>762,673</u>	<u>6,524</u>	<u>769,197</u>
Total funds	<u><u>785,197</u></u>	<u><u>(5,629)</u></u>	<u><u>779,568</u></u>
Analysis of movement in funds	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,642	(92,830)	6,812
Restricted funds			
Restricted fund	22,493	(19,290)	3,203
MUGA fund	1,088	(1,014)	74
	<u>23,581</u>	<u>(20,304)</u>	<u>3,277</u>
Total funds	<u><u>123,225</u></u>	<u><u>(113,134)</u></u>	<u><u>10,089</u></u>

13. Related party disclosures

The association was under the control of the trustees and committee members throughout the current period.