

WETHERBY SPORTS ASSOCIATION

Registered Charity Number: 1171086

REPORT OF THE TRUSTEES AND UNAUDITED 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.

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 6th 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 handwritten signature in black ink, 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 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		29,444	770,670	800,114	789,657
Total funds carried forward		<u>38,921</u>	<u>793,304</u>	<u>832,225</u>	<u>800,114</u>

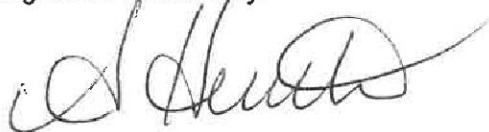
The notes form part of these financial statements.

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	(29,696)	(80,356)
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	<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	-	-

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	8	8

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	<u>4,996</u>	<u>3,821</u>	<u>8,817</u>
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

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>
 Total funds	 <u>800,114</u>	 <u>32,111</u>	 <u>832,225</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>
 Total funds	 <u>789,657</u>	 <u>10,457</u>	 <u>800,114</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>
 Total funds	 <u>103,946</u>	 <u>(71,835)</u>	 <u>32,111</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.