

# **St Helens Badminton Limited**

Charity number 1181518

A Company limited by guarantee number 08070227

## **Annual Report and Financial Statements for the year ended 31 March 2024**



Greater Merseyside Community  
Accountancy Service

# **St Helens Badminton Limited**

## **Annual Report and Financial Statements for the year ending 31 March 2024**

<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of financial activities	7
Balance sheet	8
Statement of Cash Flows	9
Notes to the accounts	10 to 15

**Prepared by the Greater Merseyside Community Accountancy Service**

# **St Helens Badminton Limited**

## **Trustees' report continued**

### **Activities and Objectives**

Leasing out a purpose build sports hall the centre 6 days of the week with the general public accessing the facility through junior and family sessions/woman & young girls/disability and BAME groups/local leagues tournaments/taster days/U3A (for those of retirement age) and private sports clubs booking the venue in which the public can access through those clubs direct. Also, hired out to Schools via Local Council Sports Development games & activity sessions.

### **Public Benefit Statement**

As trustees we have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. We have worked to ensure that our aims & objectives and agreed plans/activities for the year have been monitored and reviewed during our meetings to ensure we deliver on our Public Benefit requirement.

We are also working closely with our partners some of whom are also Registered Charities and Community Interest Companies/Clubs.

### **Contribution made by Volunteers**

We value and appreciate the contributions made by our volunteers in running sessions for their perspective groups and welcoming everyone in the community.

They enable us to offer more support and services to the people who use our Centre.

They help us to allow us to involve a more diverse group of people and open new channels for local the community.

They offer a new perspective which reflects the views of the community

They bring energy and enthusiasm to their groups.

Volunteers choose to join our Centre and have a unique and genuine passion for what they do.

They bring new skills/experience and ideas to support/improve/achieve our aims.

They increase credibility and promote our Centre.

They give their time free of charge and for the benefit of their groups.

### **Main achievements and performance**

The Centre has been consistently used by a wide and diverse range of groups of different ages, ethnicity, disability, poverty or social & economic circumstances and the public at large.

The groups provided social, leisure, recreation, sport, training and education activities for the wider community.

Community participation increased and where needed equipment was provided and organised activities arranged to improve and encourage access.

Some of the groups have been at the Centre since opening and their support is greatly valued by Trustees.

### **Organisational Structure**

We currently lease a purpose build sports hall that was the original sports hall of a local high school which has since closed.

The sports hall is still a local authority asset (St Helens MBC) which is leased to St Helens Badminton Ltd on a long-term basis. However, the local authority are currently in the mid-stages of an asset transfer process with our organisation. This is still being discussed between all parties.

# **St Helens Badminton Limited**

## **Trustees' report continued**

The facility has benefited from a refurbished, badminton specific adaptations. The centre also has changing facilities along with storage for equipment and is fully accessible and has a carpark.

We have now come to the end of our standard lease arrangements and are now in the process of negotiating the arrangements for an Asset Transfer from the local authority.

St Helens Badminton Ltd has worked with St Helens MBC to manage the centre through a basic lease agreement while we have been a Company Limited by Guarantee. The property have been used for our organisation to provide badminton facilities along with hiring it out to other clubs for various sports activities including football, basketball etc.

## **Reserves Policy**

Reserves are being held for the hire of a Centre Manager / Centre Maintenance when the Asset Transfer is completed.

## **Risk Management**

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

## **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 2nd August 2024 and signed on behalf of the directors by:

Ian Craig Eccleston  
Trustee

## **Reference and Administrative Details**

### **St Helens Badminton Limited**

**Charity number 1181518**

**A Company limited by guarantee number 08070227**

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
David Michael Liddy		
Ian Craig Eccleston		
Ian Palethorpe		
Ashley Gavin		

#### **Method of appointment**

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

#### **Registered address**

72 Royden Road  
Billinge  
Nr Wigan  
WN5 7LP

#### **Administration address**

65 Broadway  
Grange Park  
St Helens  
WA10 3RS

#### **Bankers**

HSBC  
21 The Grand Arcade  
Wigan  
WN1 1BH

#### **Governing document**

The organisation is a company limited by guarantee, incorporated on 15th May 2012. The Company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association as amended by special resolution dated 15th September 2017.

#### **Objects of the organisation**

To promote community participation in healthy recreation by providing facilities for the playing of badminton and other sports ('facilities' means land, buildings, equipment and organising sports activities).

To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their age, ethnicity, disability, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life.

To advance the education of children, young people and adults through such means as the trustees think fit in accordance with the law of the charity.

## **Reference and Administrative Details**

### **St Helens Badminton Limited**

**Charity number 1181518**

**A Company limited by guarantee number 08070227**

#### **Policies and procedures adopted for the induction of trustees**

Due to the nature of Director's work commitments meetings were held via email correspondence and discussions/decisions and any actions required were agreed and recorded in the AGM Minutes.

#### **Related party transactions**

We work very closely and co-operate with all our groups and partners in order to meet our charitable objectives.

#### **Accountant**

**Jane Williams**

**Greater Merseyside Community Accountancy Service**

Beacon Building

College Street

St Helens

WA10 1TF

#### **Approval**

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 2nd August 2024 and signed on their behalf by:

## **Independent Examiner's report to the trustees of St Helens Badminton Limited**

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 7 to 16

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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
- ☐ state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 statement 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 386 of the Companies Act 2006; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
Beacon Building  
College Street  
St Helens  
WA10 1TF

2nd August 2024

**St Helens Badminton Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2024**

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	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Donations and legacies	(4)	-	-	-	-
Income from charitable activities	(5)	-	-	-	-
Other incoming resources	(6)	34,418	-	34,418	19,335
Investment Income	(7)	919	-	919	-
<b>Total incoming resources</b>		<b>35,337</b>	<b>-</b>	<b>35,337</b>	<b>19,335</b>
<b>Resources expended</b>					
Charitable activities	(8)	7,726	-	7,726	4,286
<b>Net incoming / (outgoing) resources</b>		<b>27,611</b>	<b>-</b>	<b>27,611</b>	<b>15,049</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>27,611</b>	<b>-</b>	<b>27,611</b>	<b>15,049</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 1 April 2023</b>		<b>60,555</b>	<b>-</b>	<b>60,555</b>	<b>45,506</b>
<b>Total funds as at 31 March 2024</b>	(8a)	<b>88,166</b>	<b>-</b>	<b>88,166</b>	<b>60,555</b>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 9 to 15 form an integral part of these accounts.



# St Helens Badminton Limited

Charity number 1181518

A Company limited by guarantee number 08070227

## Balance sheet

as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Current Assets</b>					
Debtors and prepayments	(10)	-	-	-	-
Cash at bank and in hand	(11)	88,166	-	88,166	60,555
<b>Total current assets</b>		<u>88,166</u>	<u>-</u>	<u>88,166</u>	<u>60,555</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors (due within one year)	(12)	-	-	-	-
<b>Total current liabilities</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets</b>		<u>88,166</u>	<u>-</u>	<u>88,166</u>	<u>60,555</u>
<b>Funds of the charity</b>					
Restricted Funds		-	-	-	-
Unrestricted funds		88,166	-	88,166	60,555
<b>Total Funds</b>		<u>88,166</u>	<u>-</u>	<u>88,166</u>	<u>60,555</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2024

the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 9 to 15 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 2nd August 2024 and signed on their behalf by:

David Michael Liddy  
Director / Trustee

**St Helens Badminton Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2024**

		2024	2023
		Total	Total
		£	£
<b>Cash flows from operating activities:</b>			
Net income/(expenditure) per SoFA		27,611	15,049
Investment income		919	-
(Increase)/decrease in debtors	(5)	-	-
Increase/(decrease) in creditors		-	-
		<u>28,530</u>	<u>15,049</u>
<b>Cash flows from investing activities</b>			
Investment income	(6)	<u>(919)</u>	<u>-</u>
<b>Net increase/(decrease in cash:</b>		27,611	15,049
<b>Total cash as at 1 April 2023</b>		<u>60,555</u>	<u>45,506</u>
<b>Total cash as at 31 March 2024</b>		<u>88,166</u>	<u>60,555</u>

The notes on pages 10 to 15 form an integral part of these accounts.

# **St Helens Badminton Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

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#### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1** with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

- 1.2** The charity meets the definition of a public benefit entity as defined by FRS 102

- 1.3** The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### **2 Accounting Policies**

##### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure, the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# **St Helens Badminton Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

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#### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

#### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

#### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

#### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

### **3 Transactions with trustees and related parties**

No trustees received any remuneration during the period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

We work very closely and co-operate with all our groups and partners in order to meet our charitable objectives.

**St Helens Badminton Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

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**4 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**5 Income from charitable activities**

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 Other Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Court hire charges	34,418	-	34,418	19,335
	<u>34,418</u>	<u>-</u>	<u>34,418</u>	<u>19,335</u>

**7 Investment Income**

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest received	919	-	919	-
	<u>919</u>	<u>-</u>	<u>919</u>	<u>-</u>

**St Helens Badminton Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

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**8 Expenditure of charitable activities**

	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Office costs	120	-	120	-
Equipment	443	-	443	-
Subscriptions & Fees	35	-	35	-
Sundries	501	-	501	206
Management fees	5,958	-	5,958	3,702
Bank charges	131	-	131	140
Governance Costs	(9) 538	-	538	238
<b>Total resources expended</b>	<b>7,726</b>	<b>-</b>	<b>7,726</b>	<b>4,286</b>

**9 Governance Costs**

	2024	2023
	£	£
Independent Examiners' fee	225	225
Annual Return Fee	13	13
Administration	300	-
	<b>538</b>	<b>238</b>

**St Helens Badminton Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

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<b>10 Debtors and prepayments</b>	2024	2023
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<b>-</b>	<b>-</b>
 <b>11 Cash at bank and in hand</b>	 2024	 2023
	£	£
Cash at bank	88,166	60,555
	<u>88,166</u>	<u>60,555</u>
	<b>88,166</b>	<b>60,555</b>
 <b>12 Creditors and accruals</b>	 2024	 2023
	£	£
Creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>
	<b>-</b>	<b>-</b>

**St Helens Badminton Limited**  
**Comparative Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2024**

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**13 Comparative income and expenditure by fund type**

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	Unrestricted Funds		Restricted Funds	
	2024	2023	2024	2023
	£	£	£	£
<b>Income from:</b>				
Income from donations	-	-	-	-
Income from charitable activities	-	-	-	-
Investment Income	919	-	-	-
Other incoming resources	34,418	19,335	-	-
<b>Total incoming resources</b>	<b>35,337</b>	<b>19,335</b>	<b>-</b>	<b>-</b>
<b>Expenditure on:</b>				
Charitable activities	7,726	4,286	-	-
<b>Net incoming / (outgoing) resources</b>	<b>27,611</b>	<b>15,049</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>27,611</b>	<b>15,049</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 1 April 2023</b>	<b>60,555</b>	<b>45,506</b>	<b>-</b>	<b>-</b>
<b>Total funds as at 31 March 2024</b>	<b>88,166</b>	<b>60,555</b>	<b>-</b>	<b>-</b>