

**YORKSHIRE HEALTH AND SPORT LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

YORKSHIRE HEALTH AND SPORT LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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YORKSHIRE HEALTH AND SPORT LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Directors	Simon Fletcher Paul Jason GREEN
Company Number	11116830 (England and Wales)
Registered Office	HLA CHARTERED CERTIFIED ACCOUNTANTS 21 HYDE PARK ROAD LEEDS LS6 1PY ENGLAND
Accountants	HLA Accountants 21 Hyde Park Road Leeds West Yorkshire LS6 1PY

YORKSHIRE HEALTH AND SPORT LIMITED
(COMPANY NO: 11116830 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 December 2021.

Principal activity

Sports and recreation education and operation of sports facilities

Directors

The following directors held office during the whole of the period:

Simon Fletcher
Paul Jason GREEN

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
Simon Fletcher
Director

Approved by the board on: 28 September 2022

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
YORKSHIRE HEALTH AND SPORT LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of YORKSHIRE HEALTH AND SPORT LIMITED for the year ended 31 December 2021 as set out on pages 6 - 10 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

HLA Accountants
Chartered Certified Accountants

21 Hyde Park Road
Leeds
West Yorkshire
LS6 1PY

28 September 2022

YORKSHIRE HEALTH AND SPORT LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
Turnover	162,027	107,521
Cost of sales	(36,065)	(39,492)
Gross profit	125,962	68,029
Administrative expenses	(218,519)	(258,010)
Other operating income	103,454	193,864
Operating profit	10,897	3,883
Interest receivable and similar income	57	-
Interest payable and similar charges	(729)	-
Profit on ordinary activities before taxation	10,225	3,883
Tax on profit on ordinary activities	-	-
Profit for the financial year	10,225	3,883

YORKSHIRE HEALTH AND SPORT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	14,733	17,653
Current assets			
Debtors	5	8,539	8,357
Cash at bank and in hand		4,978	5,957
		<u>13,517</u>	<u>14,314</u>
Creditors: amounts falling due within one year	6	(49,815)	(56,612)
Net current liabilities		<u>(36,298)</u>	<u>(42,298)</u>
Total assets less current liabilities		<u>(21,565)</u>	<u>(24,645)</u>
Creditors: amounts falling due after more than one year	7	(54,515)	(61,660)
Net liabilities		<u>(76,080)</u>	<u>(86,305)</u>
Capital and reserves			
Profit and loss account		(76,080)	(86,305)
Shareholders' funds		<u>(76,080)</u>	<u>(86,305)</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 28 September 2022 and were signed on its behalf by

Simon Fletcher
Director

Company Registration No. 11116830

YORKSHIRE HEALTH AND SPORT LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2021

	Share capital £	Profit & loss account £	Total £
At 1 January 2020	-	(90,188)	(90,188)
Profit for the year		3,883	3,883
At 31 December 2020	-	(86,305)	(86,305)
At 1 January 2021	-	(86,305)	(86,305)
Profit for the year		10,225	10,225
At 31 December 2021	-	(76,080)	(76,080)

YORKSHIRE HEALTH AND SPORT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory information

YORKSHIRE HEALTH AND SPORT LIMITED is a private company, limited by shares, registered in England and Wales, registration number 11116830. The registered office is HLA CHARTERED CERTIFIED ACCOUNTANTS, 21 HYDE PARK ROAD, LEEDS, LS6 1PY, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Government grants- Covid-19

Government grants in relation to job retention scheme are credited to profit and loss account, whereas those in relation to expenditure are charged to profit and loss.

Also, local council grants are received in terms of Covid-19 pandemic are credit to profit and loss account under other operating expenses, whereas all fixed cost against these are debited in the profit and loss account too.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Leased assets

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

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

YORKSHIRE HEALTH AND SPORT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 January 2021	21,428	5,133	26,561
At 31 December 2021	21,428	5,133	26,561
Depreciation			
At 1 January 2021	5,059	3,849	8,908
Charge for the year	1,637	1,283	2,920
At 31 December 2021	6,696	5,132	11,828
Net book value			
At 31 December 2021	14,732	1	14,733
At 31 December 2020	16,369	1,284	17,653

5 Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	6,139	5,957
Other debtors	2,400	2,400
	8,539	8,357

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,855	3,559
Taxes and social security	3,138	5,539
Other creditors	41,102	46,914
Accruals	720	600
	49,815	56,612

7 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	54,515	61,660

8 Average number of employees

During the year the average number of employees was 0 (2020: 0).

YORKSHIRE HEALTH AND SPORT LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

This schedule does not form part of the statutory accounts.

	2021	2020
	£	£
Turnover		
Sales	162,027	107,521
Cost of sales		
Purchases	23,034	5,440
Subcontractor costs	8,215	1,536
Direct labour	4,816	32,516
	36,065	39,492
Gross profit	125,962	68,029
Administrative expenses		
Wages and salaries	92,958	86,312
Pensions	1,038	-
Staff training and welfare	551	472
Motor expenses	81	-
Rent	86,558	134,001
Light and heat	7,219	2,246
Cleaning	1,276	215
Telephone and fax	3,901	2,892
Stationery and printing	1,207	4,570
Subscriptions	193	4,502
Bank charges	1,302	4,660
Insurance	3,999	1,910
Equipment expensed	1,905	30
Repairs and maintenance	6,847	5,594
Depreciation	2,920	3,101
Sundry expenses	2,154	2,643
Audit fees	720	1,200
Consultancy fees	2,240	-
Advertising and PR	1,450	3,662
	218,519	258,010
Other operating income		
Other operating income	47,157	150,947
Government grants	56,297	42,917
	103,454	193,864
Operating profit	10,897	3,883
Interest receivable		
Interest receivable	57	-
Interest payable		
Bank loans and overdrafts	729	-
Profit on ordinary activities before taxation	10,225	3,883