

Nortonthorpe Sports Club

Charity No. 1195313

Company No. CE025129

Trustees' Report and Unaudited Accounts

31 July 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE025129

Charity No. 1195313

Registered Office

4A Springfield Avenue
Clayton West
Huddersfield
HD8 9HJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A. Dawson
L. Dawson
M. Geal

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

OBJECTIVES AND ACTIVITIES

The purpose of Nortonthorpe Sports Club is to provide and assist in providing facilities for recreation or other leisure time occupations in the interest of social welfare, and as a means of improving the conditions of life for the benefit of the inhabitants of Scissett and local communities. The charity is an unincorporated organisation that was first registered with the Charity Commission in 1979. In 2020 a new board of trustees with a wide variety of experience was appointed. The trustee's meet frequently to manage the charity and discuss ongoing projects and financial position.

The Nortonthorpe Sports Club's (charity number 1195313) main activities undertaken for the public benefit in the year were:

- Continue to offer its facilities to Scissett FC and built a closer relationship with Scissett FC, our main users of the grounds.
- Continued to improve the facilities which is now seeing additional groups, both sports and general groups interested in using the facilities.

Our plans include:

- Developing and completing the perimeter fencing and trail for the benefit of the wider community
- Continue to improve and market the grounds as a multi-sport venue so existing clubs and events can use it.

ACHIEVEMENTS AND PERFORMANCE

Main achievements during the year:

- Successfully transferred the charity into a CIO.
- Secured funding from the football foundation to improve the pitch quality over the next 5 years.
- Carried out extensive improvements to the facilities including but not limited to: increased and improved security, significant improvements to the clubhouse, significant, and ongoing, improvements to the grassed areas, other significant improvements by creating a trail around the facilities.

FINANCIAL REVIEW

The charity has fared well this financial year, despite lots of changes to its committee and make of its members. The previous years investments are proving valuable as its is attracting new users and generating new and additional revenue streams.

The trustees are eternally grateful to all who give their time freely to support the charity in delivering its aims. Although the trustees are ultimately responsible and accountable for the effective running of the charity including compliance with statutory and legal requirements, good governance is achieved through the trustees taking on some duties but also through the delegation of other duties to the committee.

The charity has, at times, appointed professional advisors such as legal, audit, business, safety, with each of these professions ensuring our structures, processes and delivery are compliant.

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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Dawson *Allen Dawson*
Allen Dawson (May 29, 2024 15:18 GMT+1)

Trustee

29 May 2024

Independent Examiner's Report to the trustees of Nortonthorpe Sports Club

I report to the charity trustees on my examination of the financial statements of Nortonthorpe Sports Club for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of CPAA, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Trevor Worthington
Trevor Worthington (May 30, 2024 09:42 GMT+1)

CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

HD1 5JL
29 May 2024

Nortonthorpe Sports Club
Statement of Financial Activities
for the year ended 31 July 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	207,360	-	207,360	-
Other trading activities	4	35,052	-	35,052	-
Investments	5	5	-	5	-
Other	6	-	22,198	22,198	-
Total		242,417	22,198	264,615	-
Expenditure on:					
Other	7	27,066	19,198	46,264	-
Total		27,066	19,198	46,264	-
Net gains on investments		-	-	-	-
Net income	8	215,351	3,000	218,351	-
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		215,351	3,000	218,351	-
Other gains and losses					
Net movement in funds		215,351	3,000	218,351	-
Reconciliation of funds:					
Total funds carried forward		215,351	3,000	218,351	-

Nortonthorpe Sports Club
Summary Income and Expenditure Account
for the year ended 31 July 2023

	2023 £	2022 £
Income	264,610	-
Interest and investment income	5	-
Gross income for the year	<u>264,615</u>	<u>-</u>
Expenditure	43,752	-
Depreciation and charges for impairment of fixed assets	2,512	-
Total expenditure for the year	<u>46,264</u>	<u>-</u>
Net income before tax for the year	218,351	-
Net income for the year	<u>218,351</u>	<u>-</u>

Nortonthorpe Sports Club

Balance Sheet

at 31 July 2023

Company No. CE025129	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	207,537	-
		<u>207,537</u>	<u>-</u>
Current assets			
Cash at bank and in hand		11,763	-
		<u>11,763</u>	<u>-</u>
Creditors: Amount falling due within one year	11	(949)	-
Net current assets		<u>10,814</u>	<u>-</u>
Total assets less current liabilities		<u>218,351</u>	<u>-</u>
Net assets excluding pension asset or liability		<u>218,351</u>	<u>-</u>
Total net assets		<u><u>218,351</u></u>	<u><u>-</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		3,000	-
		<u>3,000</u>	<u>-</u>
Unrestricted funds	12		
General funds		215,351	-
		<u>215,351</u>	<u>-</u>
Reserves	12		
Total funds		<u><u>218,351</u></u>	<u><u>-</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2023 the company was entitled to exemption 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 May 2024

And signed on its behalf by:

Allen Dawson
Allen Dawson (May 29, 2024 15:18 GMT+1)

A. Dawson

Trustee

29 May 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Equipment, Fixtures & Fittings	25% Straight line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donation of Land	199,999	199,999	-
Transfer from Old Charity	7,361	7,361	-
	<u>207,360</u>	<u>207,360</u>	<u>-</u>

The charity was previously an unincorporated entity and has now been incorporated as a CIO. Donations of £7,361 represent net funds transferred from the old charity to the CIO. Land with a market valuation of £200,000 was donated to the old charity and is now being recognised as assets of the old charity are transferred into the new CIO.

4 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Sales	14,620	14,620	-
Rent Received	3,501	3,501	-
Other Revenue	1,931	1,931	-
Sponsorship Income	15,000	15,000	-
	<u>35,052</u>	<u>35,052</u>	<u>-</u>

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest	5	5	-
	<u>5</u>	<u>5</u>	<u>-</u>

6 Other income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants	-	22,198	22,198	-
	<u>-</u>	<u>22,198</u>	<u>22,198</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
	12,231	-	12,231	-
Employee costs	2,573	-	2,573	-
Premises costs	7,031	10,948	17,979	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,512	-	2,512	-
General administrative costs	7,719	-	7,719	-
Legal and professional costs	(5,000)	8,250	3,250	-
	<u>27,066</u>	<u>19,198</u>	<u>46,264</u>	<u>-</u>

8 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,512	-
Independent Examiner's fee	450	-

9 Staff costs

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

10 Tangible fixed assets

	Land and buildings	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
Additions	200,000	10,049	210,049
At 31 July 2023	<u>200,000</u>	<u>10,049</u>	<u>210,049</u>
Depreciation and impairment			
Depreciation charge for the year	-	2,512	2,512
At 31 July 2023	<u>-</u>	<u>2,512</u>	<u>2,512</u>
Net book values			
At 31 July 2023	<u>200,000</u>	<u>7,537</u>	<u>207,537</u>

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	949	-
	<u>949</u>	<u>-</u>

12 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2023 £
Restricted funds:			
Restricted income funds:			
Reach Fund	11,250	(8,250)	3,000
FA Pitch Fund	10,948	(10,948)	-
<i>Total</i>	<u>22,198</u>	<u>(19,198)</u>	<u>3,000</u>
Unrestricted funds:			
General funds	242,417	(27,066)	215,351
Total funds	<u><u>264,615</u></u>	<u><u>(46,264)</u></u>	<u><u>218,351</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Reach Fund

FA Pitch Fund

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	207,537	207,537
Net current assets	10,814	10,814
	<u><u>218,351</u></u>	<u><u>218,351</u></u>

14 Reconciliation of net debt

	Cash flows £	At 31 July 2023 £
Cash and cash equivalents	11,763	11,763
	<u>11,763</u>	<u>11,763</u>
Net debt	<u><u>11,763</u></u>	<u><u>11,763</u></u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Nortonthorpe Sports Club
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donation of Land	199,999	-	199,999	-
Transfer from Old Charity	7,361	-	7,361	-
	<u>207,360</u>	<u>-</u>	<u>207,360</u>	<u>-</u>
Other trading activities				
Sales	14,620	-	14,620	-
Rent Received	3,501	-	3,501	-
Other Revenue	1,931	-	1,931	-
Sponsorship Income	15,000	-	15,000	-
	<u>35,052</u>	<u>-</u>	<u>35,052</u>	<u>-</u>
Investments				
Interest	5	-	5	-
	<u>5</u>	<u>-</u>	<u>5</u>	<u>-</u>
Other				
Grants	-	22,198	22,198	-
	<u>-</u>	<u>22,198</u>	<u>22,198</u>	<u>-</u>
Total income and endowments	242,417	22,198	264,615	-
Expenditure on:				
Other expenditure	12,231	-	12,231	-
	<u>12,231</u>	<u>-</u>	<u>12,231</u>	<u>-</u>
Employee costs				
Staff training	1,418	-	1,418	-
Temporary staff	1,155	-	1,155	-
	<u>2,573</u>	<u>-</u>	<u>2,573</u>	<u>-</u>
Premises costs				
Rates	1,682	-	1,682	-
Light, heat and power	392	-	392	-
Premises repairs and maintenance	4,655	10,948	15,603	-
Other premises costs	302	-	302	-
	<u>7,031</u>	<u>10,948</u>	<u>17,979</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment, Fixtures & Fittings	2,512	-	2,512	-
Bank charges	113	-	113	-
Equipment expensed	4,781	-	4,781	-

Nortonthorpe Sports Club
Detailed Statement of Financial Activities

General insurances	1,772	-	1,772	-
Software, IT support and related costs	60	-	60	-
Subscriptions	538	-	538	-
Sundry expenses	78	-	78	-
Telephone, fax and broadband	377	-	377	-
	<u>10,231</u>	<u>-</u>	<u>10,231</u>	<u>-</u>
Legal and professional costs				
Accountancy and bookkeeping	500	-	500	-
Consultancy fees	1,544	8,250	9,794	-
Solicitor's fees	(8,600)	-	(8,600)	-
Other legal and professional costs	1,556	-	1,556	-
	<u>(5,000)</u>	<u>8,250</u>	<u>3,250</u>	<u>-</u>
Total of expenditure of other costs	<u>27,066</u>	<u>19,198</u>	<u>46,264</u>	<u>-</u>
Total expenditure	27,066	19,198	46,264	-
Net gains on investments	-	-	-	-
	<u>215,351</u>	<u>3,000</u>	<u>218,351</u>	<u>-</u>
Net income				
Net income before other gains/(losses)	215,351	3,000	218,351	-
Other Gains	-	-	-	-
	<u>215,351</u>	<u>3,000</u>	<u>218,351</u>	<u>-</u>
Net movement in funds				
	<u>215,351</u>	<u>3,000</u>	<u>218,351</u>	<u>-</u>
Reconciliation of funds:				
Total funds brought forward	-	-	-	-
Total funds carried forward	<u>215,351</u>	<u>3,000</u>	<u>218,351</u>	<u>-</u>