

Charity Registration No. 1170748

Company Registration No. 10024275 (England and Wales)

**EAST BIERLEY COMMUNITY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 FEBRUARY 2019**

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Armitage Mr A Hepworth Mr R C Light Mr A Redmond Mr A M Walker Mr J Worthington
Secretary	Mr S Armitage
Charity number	1170748
Company number	10024275
Principal address	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU
Registered office	14 Bracken Hill Mirfield West Yorkshire WF14 0EZ
Independent examiner	Broadbent Accountants LLP 21 Clare Road Halifax HX1 2HX

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 27 FEBRUARY 2019

The Trustees present their report and financial statements for the year ended 27 February 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Objects are specifically restricted to the following, for the public benefit:

- the advancement of amateur sport including by providing facilities for playing football, rugby league or other amateur sports promoting health as the Trustees shall determine;
- the promotion of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spenborough district of Kirklees and the surrounding area in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- the advancement of health; and
- the advancement of education and training, in particular in amateur sports and health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Financial review

The Charity's total income from resources was £48,600 to 28th February 2019 (2018: £33,436).

The Charity's total expenses were of £32,817 for the same period (2018: £36,643).

Leaving a surplus for the year of £15,783 (2018: deficit £3,207), leaving a surplus to carry forward of £17,041.

We should see an improvement in incoming resources in the next financial year.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 24 February 2016 and registered as a charity on 14 December 2016.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

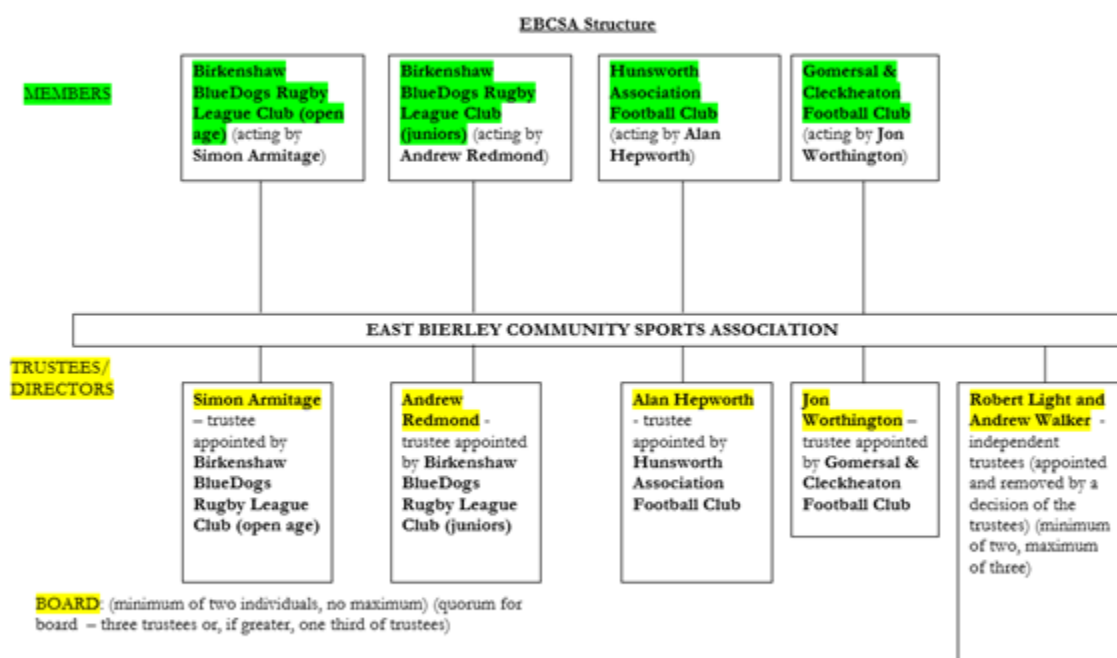
Mr S Armitage
Mr A Hepworth
Mr R C Light
Mr A Redmond
Mr A M Walker
Mr J Worthington

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 27 FEBRUARY 2019

The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective. The organisational structure is detailed as follows:



EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 27 FEBRUARY 2019**

Induction and training of new trustees

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. This is our first report so there is no specific policy in place for inducting new trustees into the charity but this is something which will be considered moving forward and as it grows.

A new and independent trustee is to be appointed to the board to focus on specifically looking at pulling together the required policy and procedure documentation required for such a charity and any changes will be launched over the coming periods.

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).

The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Simon Armitage)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond)
- Hunsworth Association Football Club (acting by Alan Hepworth)
- Gomersal & Cleckheaton Football Club (acting by Jonathan Worthington)

The Charity also has two independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Robert Light)
- Independent (acting Andrew Walker)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member – e.g. in relation to the football club, Kevin and another member of the football club (Article 8.3).

New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.

Trustees (article 8)

The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.

The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.

The trustees have the responsibility of keeping the accounts and annual returns.

The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 27 FEBRUARY 2019**

Annual Report (March 2018 – February 2019)

Simon Armitage, Secretary

It has been a good third year for our organisation and have a few exciting achievements planned in the coming year. Here's a few things to mention:

- Nicky Lawton has been appointed as a Non-Executive Member to act in the role of treasurer
- Trustee responsibility is to be split into new specific areas of responsibility / governance to ensure conduct & compliance with all our requirements
- After successfully taking on the new tenants Nova Bowmen back December 2018 and Gomersal and Cleckheaton Juniors FC, Gomersal and Cleckheaton Juniors FC have now become a full member club of EBCSA
- The planning and design stage for "phase 2" of the development of the site has commenced and we hope to be able to submit a planning application early in the New Year
- A new membership scheme will be launched in 2020 for the 2020 / 2021 season and to accommodate the new member clubs / tenants
- The charity continues to rely on fund raising activities to ensure it is able to meet all the on-going liabilities but the volunteers involved continue to deliver strong results in this area and hope to just about break even this FY

The trustees are very much focused to the future development of the site, its facilities and all those who use them so I would just like to personally thank everyone for their contributions and to say that we are extremely excited about our plans going forward.

Disabled persons

The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

The Trustees report was approved by the Board of Trustees.

Mr S Armitage

Trustee

Dated: 24 January 2020

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 27 February 2019.

Responsibilities and basis of report

As the Trustees of the Charity (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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 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.

Broadbent Accountants LLP

21 Clare Road
Halifax
HX1 2HX

Dated:

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 27 FEBRUARY 2019

		Unrestricted funds 2019 £	Total 2018 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	16,140	10,881
Charitable activities	3	32,460	22,555
		<hr/>	<hr/>
Total income		48,600	33,436
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	32,817	36,643
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		15,783	(3,207)
Fund balances at 1 March 2018		1,258	4,465
		<hr/>	<hr/>
Fund balances at 27 February 2019		17,041	1,258
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 27 FEBRUARY 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	7		143,401		144,819
Current assets					
Debtors	8	4,622		1,600	
Cash at bank and in hand		29,186		29,782	
		<u>33,808</u>		<u>31,382</u>	
Creditors: amounts falling due within one year	10	<u>(17,408)</u>		<u>(29,111)</u>	
Net current assets			16,400		2,271
Total assets less current liabilities			159,801		147,090
Creditors: amounts falling due after more than one year	11		(142,760)		(145,832)
Net assets			<u>17,041</u>		<u>1,258</u>
Income funds					
Unrestricted funds			17,041		1,258
			<u>17,041</u>		<u>1,258</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 27 February 2019.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have elected not to include a copy of the profit and loss account.

The financial statements were approved by the Trustees on 24 January 2020

Mr S Armitage
Trustee

Company Registration No. 10024275

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 27 FEBRUARY 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from operations			1,475		34,398
Investing activities					
Purchase of tangible fixed assets		-		(117,074)	
Net cash used in investing activities			-		(117,074)
Financing activities					
Repayment of bank loans		(2,072)		(12,072)	
Net cash used in financing activities			(2,072)		(12,072)
Net decrease in cash and cash equivalents			(597)		(94,748)
Cash and cash equivalents at beginning of year			29,782		124,530
Cash and cash equivalents at end of year			29,186		29,782
CASH FLOW OUT OF BALANCE BY:			(1)		-

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2019

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Bracken Hill, Mirfield, West Yorkshire, WF14 0EZ.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 27 FEBRUARY 2019

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Not to be depreciated
Plant and equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 27 FEBRUARY 2019

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Donations and gifts	-	742
Membership and sponsorship fees	16,140	10,139
	<u> </u>	<u> </u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 27 FEBRUARY 2019

3 Charitable activities

	Event activities income 2019 £	Pitch rentals 2019 £	Advertising 2019 £	Total 2019 £	Total 2018 £
Sales within charitable activities	30,323	2,137	-	32,460	22,555
	<u>30,323</u>	<u>2,137</u>	<u>-</u>	<u>32,460</u>	<u>22,555</u>

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 27 FEBRUARY 2019

4

Charitable activities

	Charitable Expenditure Heading 1 2019 £	Charitable Expenditure Heading 1 2018 £
Depreciation and impairment	1,417	1,889
Opening weekend costs	2	1,134
Charitable events costs	1,950	6,845
Clothing Costs	6,463	8,158
Kitchen Supplies	2,811	2,181
Stationery and Printing	-	285
Advertising	327	192
Equipment	358	677
Legal and professional	1,119	1,330
Accountancy fees	30	900
Insurance	1,950	1,956
Light and heat	3,981	1,637
Repairs and maintenance	9,049	8,661
Sundries	3,360	798
	<u>32,817</u>	<u>36,643</u>
	<u>32,817</u>	<u>36,643</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Employees

There were no employees during the year.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 27 FEBRUARY 2019

7 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 March 2018	139,153	7,554	146,707
At 27 February 2019	139,153	7,554	146,707
Depreciation and impairment			
At 1 March 2018	-	1,889	1,889
Depreciation charged in the year	-	1,417	1,417
At 27 February 2019	-	3,306	3,306
Carrying amount			
At 27 February 2019	139,153	4,248	143,401
At 28 February 2018	139,154	5,665	144,819

8 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	1	1
Other debtors	4,621	1,599
	4,622	1,600

9 Loans and overdrafts

	2019 £	2018 £
Kirklees council loan	155,832	157,904
Payable within one year	13,072	12,072
Payable after one year	142,760	145,832

The long-term loans are secured by fixed charges over 15 years.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 27 FEBRUARY 2019

10 Creditors: amounts falling due within one year

	Notes	2019 £	2018 £
Kirklees council loan	9	13,072	12,072
Trade creditors		3,736	16,439
Accruals and deferred income		600	600
		<u>17,408</u>	<u>29,111</u>

11 Creditors: amounts falling due after more than one year

	Notes	2019 £	2018 £
Kirklees council loan	9	<u>142,760</u>	<u>145,832</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).