

**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 31 DECEMBER 2019**

# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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# **EAST BIERLEY COMMUNITY SPORTS ASSOCIATION**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2019***

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The Trustees present their report and financial statements for the year ended 31 December 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) (effective 1 January 2019)".

#### **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 £53,067 to 31st December 2019 (Feb 2019: £48,600).

The Charity's total expenses were of £63,186 for the same period (2019: £32,817).

Leaving a deficit for the year of £10,119 (2019: surplus £15,783), leaving a surplus to carry forward of £6,922.

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:

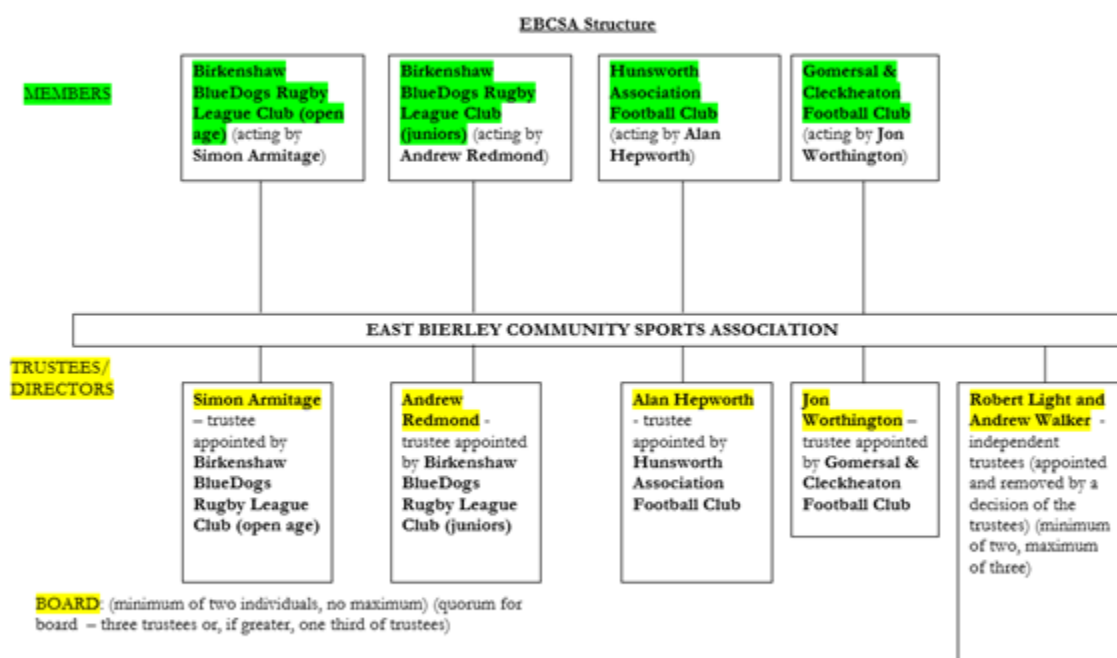
Mr S Armitage  
Mr A Hepworth  
Mr R C Light  
Mr A Redmond  
Mr A M Walker  
Mr J Worthington

# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 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 31 DECEMBER 2019**

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### **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 Hepwroth)
- 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 31 DECEMBER 2019**

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### **Annual Report (March 2019 – December 2019)**

**Simon Armitage, Secretary**

The charity has again managed to operate for the full financial year generating a small profit again, with all surplus being invested back into the site for the benefit of the community which it serves.

Plans continue to be worked on to further improve the facilities at the site and establish new channels of revenue to ensure the site continues to viable going forward.

The trustees of EBCSA continue to be very focused on ensuring the operating model is able to sustain the running costs of the site and work on ways to secure investment into the future development of the site, its facilities and all those who use them.

The board would once wish to thank everyone for their contributions during the reported period, the plans continue to build for the site and we hope to be able to start the further development of the site within the next couple of years.

### **Employee involvement**

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **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: 8 February 2021

# **EAST BIERLEY COMMUNITY SPORTS ASSOCIATION**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION**

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I report to the Trustees on my examination of the financial statements of East Bierley Community Sports Association (the Charity) for the year ended 31 December 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: 8 February 2021



# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Donations and legacies	2	2,684	16,140
Charitable activities	3	50,383	32,460
		<hr/>	<hr/>
<b>Total income</b>		53,067	48,600
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	63,186	32,817
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(10,119)	15,783
Fund balances at 28 February 2019		17,041	1,258
		<hr/>	<hr/>
<b>Fund balances at 31 December 2019</b>		6,922	17,041
		<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 31 DECEMBER 2019

	Notes	2019 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	7		142,340		143,401
<b>Current assets</b>					
Debtors	8	13,018		4,622	
Cash at bank and in hand		6,757		29,186	
		<u>19,775</u>		<u>33,808</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(22,493)</u>		<u>(17,408)</u>	
Net current (liabilities)/assets			(2,718)		16,400
<b>Total assets less current liabilities</b>			139,622		159,801
<b>Creditors: amounts falling due after more than one year</b>	11		(132,700)		(142,760)
<b>Net assets</b>			<u>6,922</u>		<u>17,041</u>
<b>Income funds</b>					
Unrestricted funds			6,922		17,041
			<u>6,922</u>		<u>17,041</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 31 December 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 8 February 2021

Mr S Armitage  
Trustee

Company Registration No. 10024275

# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations			(11,418)		1,475
<b>Net cash used in investing activities</b>			-		-
<b>Financing activities</b>					
Repayment of bank loans		(11,010)		(2,072)	
<b>Net cash used in financing activities</b>			(11,010)		(2,072)
<b>Net decrease in cash and cash equivalents</b>			(22,428)		(597)
Cash and cash equivalents at beginning of year			29,186		29,782
<b>Cash and cash equivalents at end of year</b>			6,757		29,186
<b>CASH FLOW OUT OF BALANCE BY:</b>			<b>1</b>		<b>(1)</b>

# **EAST BIERLEY COMMUNITY SPORTS ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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### **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.

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.

# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **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).

#### **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 31 DECEMBER 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	Unrestricted funds
	2019 £	2019 £
Membership and sponsorship fees	2,684	16,140

### 3 Charitable activities

	Event activities income 2019 £	Pitch rentals 2019 £	Total 2019 £	Event activities income 2019 £	Pitch rentals 2019 £	Total 2019 £
Sales within charitable activities	35,307	15,076	50,383	30,323	2,137	32,460

# EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 4 Charitable activities

	Charitable Expenditure Heading 1 2019 £	Charitable Expenditure Heading 1 2019 £
Depreciation and impairment	1,062	1,417
Opening weekend costs	1	2
Charitable events costs	2,744	1,950
Clothing Costs	-	6,463
Kitchen Supplies	3,218	2,811
Advertising	563	327
Equipment	-	358
Bank charges and interest	148	-
Legal and professional	34,699	1,119
Accountancy fees	36	30
Insurance	1,867	1,950
Light and heat	1,989	3,981
Repairs and maintenance	15,398	9,049
Sundries	1,461	3,360
	<u>63,186</u>	<u>32,817</u>
	<u>63,186</u>	<u>32,817</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 31 DECEMBER 2019

### 7 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
<b>Cost</b>			
At 28 February 2019	139,153	7,554	146,707
At 31 December 2019	139,153	7,554	146,707
<b>Depreciation and impairment</b>			
At 28 February 2019	-	3,305	3,305
Depreciation charged in the year	-	1,062	1,062
At 31 December 2019	-	4,367	4,367
<b>Carrying amount</b>			
At 31 December 2019	139,153	3,187	142,340
At 27 February 2019	139,153	4,248	143,401

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £XXXX (2019 - £XXXX).

### 8 Debtors

	2019 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	10,000	1
Other debtors	3,018	4,621
	13,018	4,622

### 9 Loans and overdrafts

	2019 £	2019 £
Kirklees council loan	144,822	155,832
Payable within one year	12,122	13,072
Payable after one year	132,700	142,760

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 31 DECEMBER 2019

### 10 Creditors: amounts falling due within one year

	Notes	2019 £	2019 £
Kirklees council loan	9	12,122	13,072
Trade creditors		9,771	3,736
Accruals and deferred income		600	600
		<u>22,493</u>	<u>17,408</u>

### 11 Creditors: amounts falling due after more than one year

	Notes	2019 £	2019 £
Kirklees council loan	9	132,700	142,760
		<u>132,700</u>	<u>142,760</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

### 13 Analysis of changes in net (debt)/funds

	At 28 February 2019 £	Cash flows £	At 31 December 2019 £
Cash at bank and in hand	29,186	(22,429)	6,757
Loans falling due within one year	(13,072)	950	(12,122)
Loans falling due after more than one year	(142,760)	10,060	(132,700)
	<u>(126,646)</u>	<u>(11,419)</u>	<u>(138,065)</u>