

The Registered Company Number is:- 04617855

The Charity Registration Number is :- 1097312

**Worsbrough Sports and
Development Association**

Report and Accounts

31 December 2022

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Worsbrough Sports and Development Association

Registered company number:- 04617855

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprise the Directors' Report required by Companies Act 2006.

Reference and administrative details

The legal name of the charity is :- Worsbrough Sports and Development Association

Structure, Governance and Management

Worsbrough Sports and Development Association is a charitable organisation, registered with Companies House and governed by its articles of incorporation as set out in 2002. The company number is 04617855.

The affairs of the charity are managed by the trustees who exercise powers as set out in the articles and who are appointed by the membership in accordance with those clauses at annual AGM's.

Membership is open to those interested in accordance with part I of section 2 of the articles of the association.

The principal operating address and telephone number of the charity are:-

Worsbrough Welfare Hall
Park Road, Worsbrough, Barnsley
South Yorkshire, S70 5LJ
Telephone: 01226 284452

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Worsbrough Sports and Development Association

Registered company number:- 04617855

Trustees' Annual Report for the year ended 31 December 2022

Appointment of trustees

Again in accordance with the articles, (clause 3 of section 2), there must be at least 3 trustees and no more than 12. All trustees have access to all company information on request, at any one time there will be trustees allocated specific roles such as treasurer and secretary, all as agreed by the other trustees by way of vote.

The current trustees are all as per registered already with Companies House and are as follows:

John Bywater
Michelle Toone
Alan Littlewood
Mark Booth
Jason Alderton
Jillian Aranyi

Charitable Aims and objectives

These continue to be as detailed in clause 3 of the association, but summarised as follows:

To provide for the benefit of the local area inhabitants facilities for the education and social welfare, facilities in the interest of social welfare for recreation and leisure.

To secure the establishment of a Community Centre and Sports Ground.

Achievements and performance during the last 12 months

The charity has had a successful 12 months this has given chance for both Male and Female restrooms to be refurbished to a high standard which should serve the building well for the foreseeable future. The normal trade has continued to that seen prior to COVID-19; the hall is regularly hired out by either wedding/birthday parties and tribute nights. The trading arm (Miner's welfare limited) continues to trade profitably via the sale of alcohol and snacks; this helps support the aims of the charity by providing regular donations.

Worsbrough Sports and Development Association

Registered company number:- 04617855

Trustees' Annual Report for the year ended 31 December 2022

Plans for the future

The trustees aim to move towards normal activities after the pandemic with the new bar company providing extra funds

The trustees have had plans drawn up for further main hall refurbishment, starting with the toilet and main entrance areas. Our aim is to obtain funding towards the refurbishment.

Worsbrough Sports and Development Association are registering for Gift Aid through the Charities Commission.

The Charities policy on reserve funding's

As the complex, including a main changing room facility, a main hall, attendance spectator stands and other smaller buildings is extensive and valued in the region of £1,000,000 to replace (insurance purposes), the trustees have set a lower limit of £15,000 that the reserves should not fall below. No major spending when funds are below this amount, by any trustees, can take place without full consideration by a trustees meeting.

The balance at the end of this financial reporting year is approximately £20,000 and as such the trustees are taking steps to ensure that is maintained.

Trustees responsibilities for the financial statements.

The trustees (with an appointed treasurer) are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any one time and enable the trustees to prepare statements each year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregular activities.

Financial position and sources of funding's

The financial position is set out in the detailed accounts which are an integral part of this submission.

The charities funding are from 3 main sources:

Those renting or hiring the main hall for personal or commercial use.

Rental contributions from the various sporting and other sections as detailed above.

Securing of funding's from other local bodies and charities from time to time.

Worsbrough Sports and Development Association

Registered company number:- 04617855

Trustees' Annual Report for the year ended 31 December 2022

Details of The Independent Examiner

Geoff Sherwood ACMA
GNS Accounting Services Ltd
6 Monkhill Avenue
Pontefract
WF8 1JB

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of Worsbrough Sports and Development Association for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- observe the methods and principles in the Charities SORP.

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

The financial statements are set out on pages 7 to 16.

This report was approved by the board of trustees on 26th September 2023

Michelle Toone
Director and Trustee



Worsbrough Sports and Development Association

Independent examiner's report to the Trustees of Worsbrough Sports and Development Association

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

Worsbrough Sports and Development Association

Independent examiner's report to the Trustees of Worsbrough Sports and Development Association

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 accounts to be reached.

Geoffrey Sherwood ACMA - Independent Examiner
GNS Accountng Services Ltd
6 Monkhill Avenue
Pontefract
West Yorkshire
WF8 1JB

26th September 2023

Worsbrough Sports and Development Association
Statement of Financial Activities (including summary income and expenditure account)
for the year ended 31 December 2022

	Note	Guidance Note	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
INCOME	3					
Income & Endowments from:						
Donations & Legacies		S01	7,533	-	7,533	54,811
Other trading activities		S03	30,978	-	30,978	6,520
Total income		S07	<u>38,511</u>	<u>-</u>	<u>38,511</u>	<u>61,331</u>
EXPENDITURE						
Expenditure on:						
Charitable activities	5	S09	37,388	4,340	41,728	73,435
Total expenditure		S12	<u>37,388</u>	<u>4,340</u>	<u>41,728</u>	<u>73,435</u>
Net (expenditure)/income for the year		S17	1,123	(4,340)	(3,217)	(12,104)
Net movement in funds		S22	<u>1,123</u>	<u>(4,340)</u>	<u>(3,217)</u>	<u>(12,104)</u>
Reconciliation of funds:-						
Total funds brought forward		S23	20,811	174,677	195,488	207,592
Total funds carried forward		S24	<u>21,934</u>	<u>170,337</u>	<u>192,271</u>	<u>195,488</u>

Worsbrough Sports and Development Association
Balance Sheet
as at 31 December 2022

	Note	Guidance Note	2022	2022	2022	2021
			Unrestricted Funds £	Restricted income funds £	Total £	Total £
Fixed assets						
Tangible assets	8	B02	<u>1</u>	<u>169,311</u>	<u>169,312</u>	<u>173,651</u>
Current assets						
Debtors	10		5,500	-	5,500	1,126
Cash at bank and in hand	11	B09	<u>16,200</u>	<u>1,027</u>	<u>17,227</u>	<u>20,975</u>
			21,700	1,027	22,727	22,101
Creditors: amounts falling due within one year	9	B11	<u>(250)</u>	<u>-</u>	<u>(250)</u>	<u>(264)</u>
Net current assets		B12	<u>21,450</u>	<u>1,027</u>	<u>22,477</u>	<u>21,837</u>
The total net assets of the charity		B16	<u>21,451</u>	<u>170,338</u>	<u>191,789</u>	<u>195,488</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	12	B18	-	170,338	170,338	174,677
Unrestricted Funds						
Unrestricted Revenue Funds	12	B19	<u>21,934</u>	<u>-</u>	<u>21,934</u>	<u>20,811</u>
Total charity funds		B22	<u>21,934</u>	<u>170,338</u>	<u>192,272</u>	<u>195,488</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

M Toone
Trustee



Approved by the board of trustees on 26th
September 2023

M Toone
Director



Approved by the board of trustees on 26th
September 2023

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

1 Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Support Costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

	Unrestricted funds	Restricted income funds	Total 2022	Total 2021
3 Income				
Analysis of income				
Donations and legacies				
General donations	4,716	-	4,716	25,852
General grants provided by government or other charities	2,817	-	2,817	28,959
	<u>7,533</u>	<u>-</u>	<u>7,533</u>	<u>54,811</u>
Other trading activities				
Bar surplus	-	-	-	-
Rents received	-	-	-	3,530
Hall bookings	28,728	-	28,728	3,382
Annual fees	-	-	-	(1,500)
Miscellaneous income	2,250	-	2,250	1,108
	<u>30,978</u>	<u>-</u>	<u>30,978</u>	<u>6,520</u>
Total income	<u>38,511</u>	<u>-</u>	<u>38,511</u>	<u>61,331</u>

4 Analysis of receipts of government grants

	2022	2021
BMBC COVID-19 Business Support grants	19,097	19,097
Coronavirus Job Retention Scheme grants	786	786
BMBC Grant	2,817	
	<u>22,700</u>	<u>19,883</u>

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

	Unrestricted funds	Restricted income funds	Total 2022	Total 2021
5 Expenditure				
Analysis of expenditure				
Wages and salaries	-	-	-	1,548
Event acts and costs	214	-	214	1,714
Licence fees payable	2,488	-	2,488	339
Rates and water charges	1,558	-	1,558	225
Light, heat and power	9,037	-	9,037	6,366
Cleaning and waste management	1,239	-	1,239	873
Premises repairs, renewals and maintenance	18,468	-	18,468	53,411
Grounds maintenance	-	-	-	-
Property insurance	3,333	-	3,333	2,816
Telephone, fax and internet	189	-	189	335
Hire of equipment	-	-	-	156
Equipment, repairs, expenses and maintenance	-	-	-	288
PAT tests	-	-	-	-
Wages preparation fees	46	-	46	101
Legal fees	35	-	35	660
Travelling	233	-	233	-
Donations	-	-	-	-
Subscriptions	81	-	81	-
Depreciation	-	4,340	4,340	4,339
Independent Examiner's fees	466	-	466	264
Total expenditure on charitable activities	37,388	4,340	41,728	73,435
Total expenditure	37,388	4,340	41,728	73,435

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

6 Details of certain types of expenditure
Fees for examination of the accounts

	2022	2021
Independent examiner's fees	<u>466</u>	<u>264</u>

7 Paid employees
Staff costs

Salaries and wages	<u>-</u>	<u>1,548</u>
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Average head count in the year

Charitable activities	<u>1</u>	<u>1</u>
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8 Tangible fixed assets

Cost

	Freehold Land & buildings	Fixtures & equipment	Total
At 1st January 2021	216,957	18,740	235,697
Additions	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st December 2022	<u>216,957</u>	<u>18,740</u>	<u>235,697</u>

Depreciation

At 1st January 2021	43,307	18,739	62,046
Charge for the year	4,339	-	4,339
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st December 2022	<u>47,646</u>	<u>18,739</u>	<u>66,385</u>

Net book value

31st December 2022	<u>169,311</u>	<u>1</u>	<u>169,312</u>
31st December 2021	<u>173,650</u>	<u>1</u>	<u>173,651</u>

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% straight line
Fixtures and equipment	20% straight line

9 Creditors and accruals

	2022	2021
Accruals and deferred income	<u>250</u>	<u>264</u>

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

10 Debtors	2022	2021
Other debtors	-	58
Prepayments and accrued income	5,500	3,000
	<u>5,500</u>	<u>3,058</u>

11 Cash at bank and in hand

Cash at bank and on hand	<u>17,227</u>	<u>20,975</u>
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12 Charity Funds

Details in material funds held and movements during the CURRENT reporting period

Fund names	Balance Bfwd	Income	Expenditure	Balance Cfwd
Unrestricted Revenue Fund	20,811	38,511	(37,388)	21,934
Restricted Revenue Fund	618	-	-	618
Land and Buildings Fund	<u>174,059</u>	<u>-</u>	<u>(4,339)</u>	<u>169,720</u>
Total funds as per Balance Sheet	<u>195,488</u>	<u>38,511</u>	<u>(41,727)</u>	<u>192,272</u>

	Type	Purpose and restrictions
Unrestricted Revenue Fund	Unrestricted funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted Revenue Fund	Restricted funds	These funds are held for meeting specific expenditure of the charity, and have restrictions on their use.
Land and Buildings Fund	Restricted income fund	The restricted fund is represented by the freehold building and its fixtures, net of depreciation, and results from specific grants from the Coalfields Regeneration Trust, Stainborough Rotary Club and Awards for All.

Details in material funds held and movements during the PREVIOUS reporting period

Fund names	Balance Bfwd	Income	Expenditure	Balance Cfwd
Unrestricted Revenue Fund	(201)	61,331	(69,096)	(7,966)
Land and Buildings Fund	<u>174,059</u>	<u>-</u>	<u>(4,339)</u>	<u>169,720</u>
Total funds as per Balance Sheet	<u>173,858</u>	<u>61,331</u>	<u>(73,435)</u>	<u>161,754</u>

Fund balances carried forward do not include assets and liabilities denominated in a foreign currency.

Worsbrough Sports and Development Association
Notes to the accounts
for the year ended 31 December 2022

13 Transactions with trustees and related parties

Trustees remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Transactions with related parties

An associated company, Miners Welfare Ltd, operates rent free out of premises owned by Worsbrough Sports and Development Association. Certain Trustees of the charity are also Directors of that company. Profits generated by Miners Welfare Ltd are donated to Worsbrough Sports and Development Association and are shown in these accounts as general donations. The amount owed to Worsbrough Sports and Development Association for certain rechargeable costs at the year end was £482.