

**THE HELPERBY AND BRAFFERTON
SPORTS ASSOCIATION**

REPORT AND ACCOUNTS

31 MARCH 2019

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Company registration number: 4185605
Charity number: 1089446



THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION**COMPANY INFORMATION****Directors and officers**

A Banks
D Sowray
R A Spilman
D C Spink
J Tuley
P C Wren
D Marston

Secretary and registered office

P C Wren
Lodge Farm
Helperby Main Street
Helperby
York
YO61 2PW

Accountants

Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers

HSBC Bank plc
Market Place
Easingwold
York
YO61 3AA

Solicitors

Wrigleys
19 Cookridge Street
Leeds
LS2 3AG

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2019.

Principal activity and status

The company is a non-profit seeking charitable organisation whose principal activity during the year was that of administering village sports field facilities. The company is limited by guarantee with registration number 4185605. It is also a registered charity, charity number 1089446.

Directors' responsibilities for preparing the accounts

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the directors are required to

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who served during the year were:

A Banks
D Sowray
R A Spilman
D C Spink
J Tuley
P C Wren
D Marston

Review of financial position

These details are set out in the Statement of Financial Activities on page 5 of the accounts. Total reserves of the company at 31 March 2019 were £141,163 (2018 £142,040)

Reserves policy and risk management

The directors have formulated policies to ensure that the company maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the company and to protect its assets.

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

DIRECTORS' REPORT (continued)

Public benefit statement

The company has met its principal purpose by administering and making available for use its village sports field facilities. These facilities have been used and enjoyed by the local community.

The directors have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which this guidance is relevant.

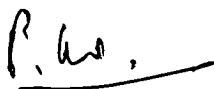
Guarantee

The company has no share capital and the liability of members is limited by guarantee. In the event of the company being wound up, the members can be called upon to contribute up to a maximum of £10 each.

Small companies

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

On behalf of the board



P C WREN

Secretary

10 October 2019

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

I report on the accounts of The Helperby and Brafferton Sports Association for the year ended 31 March 2019 which are set out on pages 5 to 9.

Respective responsibilities of directors and examiner

As the directors you are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 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 General Directions given by the Charity Commission (under section 145(5)(6) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as directors 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 '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 matter has come to my attention

- i. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Wheawill & Sudworth Ltd

D M Butterworth
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
10 October 2019

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2019

Notes		Unrestricted funds 2019 £	Unrestricted funds 2018 £
	Incoming resources		
2	Charitable revenues	5,000	2,059
3	Investment income	-	-
	Total incoming resources	<u>5,000</u>	<u>2,059</u>
	Resources expended		
4	Charitable expenditure	5,577	3,673
5	Management and administration	300	300
	Total resourced expended	<u>5,877</u>	<u>3,973</u>
6	Net (outgoing) resources for the year	(877)	(1,914)
	Total funds at 1 April 2018	<u>142,040</u>	<u>143,954</u>
	Total funds at 31 March 2019	<u><u>141,163</u></u>	<u><u>142,040</u></u>

The notes on pages 7 to 9 form part of these accounts.

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

BALANCE SHEET

31 MARCH 2019

Notes		2019 £	2018 £
	Fixed assets		
7	Tangible assets	93,211	91,111
	Current assets		
8	Debtors	5,000	-
	Cash at bank	43,252	51,229
		48,252	51,229
9	Creditors: amounts falling due within one year	(300)	(300)
	Net current assets	47,952	50,929
	Net assets	141,163	142,040
	Reserves		
11	Unrestricted funds	141,163	142,040

For the year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

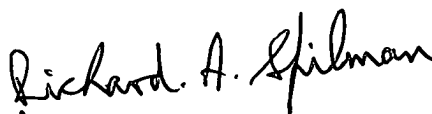

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The accounts on pages 5 to 9 were approved by the board of directors on 10 October 2019 and signed on its behalf by

R A SPILMAN

P C WREN

} Directors 


Company registration number 4185605

The notes on pages 7 to 9 form part of these accounts.

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

NOTES TO THE ACCOUNTS

31 MARCH 2019

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and include the results of the company's operations which are described in the trustees' report and all of which are continuing.

The financial statements have been prepared in accordance with Accounting and Reporting for 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The company is exempt from preparing a cash flow statement.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general activities of the charity and which have not been designated for other purposes.

Depreciation

The property is not depreciated as the directors consider that any charge would be immaterial. Machinery is depreciated at 25% pa on cost on a straight line basis.

Taxation

The company is not liable for corporation tax by reason of its charitable objects and status.

Incoming resources

All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on management and administration of the charity

Administration expenditure not directly related to the charitable activity predominantly includes professional fees.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

NOTES TO THE ACCOUNTS (continued)

31 MARCH 2019

2 Charitable revenues		2019	2018
		£	£
Donations and subscriptions		5,000	2,000
Legacies		-	59
		<u>5,000</u>	<u>2,059</u>
3 Investment income			
Interest on bank deposits		-	-
		<u>-</u>	<u>-</u>
4 Charitable expenditure			
Sport field expenses		3,948	2,843
Insurance premiums		929	830
Depreciation		700	-
		<u>5,577</u>	<u>3,673</u>
5 Management and administration			
Legal and professional fees		300	300
		<u>300</u>	<u>300</u>
6 Net (outgoing) resources for the year			
This is stated after charging:			
Directors' remuneration		-	-
		<u>-</u>	<u>-</u>
7 Tangible fixed assets			
	Machinery	Property	Total
Cost:	£	£	£
At 1 April 2018	-	91,111	91,111
Additions	2,800	-	2,800
	<u>2,800</u>	<u>-</u>	<u>2,800</u>
At 31 March 2019	2,800	91,111	93,911
	<u>2,800</u>	<u>91,111</u>	<u>93,911</u>
Depreciation:			
At 1 April 2018	-	-	-
Charge for the year	700	-	700
	<u>700</u>	<u>-</u>	<u>700</u>
At 31 March 2019	700	-	700
	<u>700</u>	<u>-</u>	<u>700</u>
Net book value:			
At 31 March 2019	2,100	91,111	93,211
At 31 March 2018	-	91,111	91,111
	<u>2,100</u>	<u>91,111</u>	<u>93,211</u>

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

NOTES TO THE ACCOUNTS (continued)

31 MARCH 2019

7 Tangible fixed assets (continued)

The property is maintained to a good standard and all related expenditure is written off as incurred. The directors consider that any depreciation charge to reflect the cost of use of the property would be immaterial and no charge has therefore been included in the accounts.

8 Debtors	2019 £	2018 £
Prepayments and accrued income	5,000	-
	<u> </u>	<u> </u>
9 Creditors: amounts falling due within one year		
Accruals	300	300
	<u> </u>	<u> </u>
10 Capital commitments		
Capital expenditure contracted but not provided in the accounts	-	-
	<u> </u>	<u> </u>

11 Guarantee

The company has no share capital and the liability of members is limited by guarantee. In the event of the company being wound up, the members can be called upon to contribute up to a maximum of £10 each.

12 Related party disclosures

The directors are not aware of any material transactions that require disclosure.

There is no one controlling party of the company.