

**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.

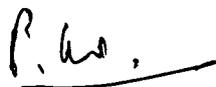
**Guarantee**

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

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

*Richard A. Spilman*  
*P.C. Wren*

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

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

<b>8 Debtors</b>	2019	2018
	£	£
Prepayments and accrued income	5,000	-
	<u>          </u>	<u>          </u>
<b>9 Creditors: amounts falling due within one year</b>		
Accruals	300	300
	<u>          </u>	<u>          </u>
<b>10 Capital commitments</b>		
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.