

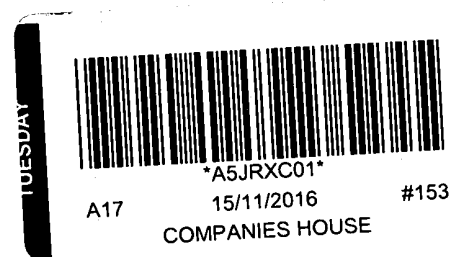
**THE HELPERBY AND BRAFFERTON
SPORTS ASSOCIATION**

REPORT AND ACCOUNTS

31 MARCH 2016

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Company registration number: 4185605
Charity number: 1089446



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

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

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 2016.

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
C Maltby
D Sowray
R A Spilman
D C Spink
J Tuley
P C Wren

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 2016 were £139,141 (2015 £92,124)

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. WREN

Secretary

24 October 2016

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 2016 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.

D M Butterworth
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
24 October 2016

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2016

Notes		Unrestricted funds 2016 £	Unrestricted funds 2015 £
	Incoming resources		
2	Charitable revenues	49,800	1,000
3	Investment income	-	-
	Total incoming resources	<u>49,800</u>	<u>1,000</u>
	Resources expended		
4	Charitable expenditure	2,483	1,649
5	Management and administration	300	300
	Total resourced expended	<u>2,783</u>	<u>1,949</u>
6	Net incoming (outgoing) resources for the year	47,017	(949)
	Total funds at 1 April 2015	<u>92,124</u>	<u>93,073</u>
	Total funds at 31 March 2016	<u><u>139,141</u></u>	<u><u>92,124</u></u>

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

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

BALANCE SHEET

31 MARCH 2016

Notes		2016 £	2015 £
	Fixed assets		
7	Tangible assets	91,111	91,111
	Current assets		
	Cash at bank	48,330	1,313
8	Creditors: amounts falling due within one year	(300)	(300)
	Net current assets	48,030	1,013
	Net assets	139,141	92,124
	Reserves		
10	Unrestricted funds	139,141	92,124

For the year ended 31 March 2016 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 24 October 2016 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 2016

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice – Financial Reporting Standard for Smaller Entities (effective January 2015), applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

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.

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.

2 Charitable revenues

	2016	2015
	£	£
Donations and subscriptions	5,000	1,000
Legacies	44,800	-
	<u>49,800</u>	<u>1,000</u>

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

NOTES TO THE ACCOUNTS (continued)

31 MARCH 2016

3 Investment income	2016	2015
	£	£
Interest on bank deposits	-	-
	<u>-</u>	<u>-</u>
4 Charitable expenditure		
Sport field expenses	1,779	979
Insurance premiums	704	670
	<u>2,483</u>	<u>1,649</u>
5 Management and administration		
Legal and professional fees	300	300
	<u>300</u>	<u>300</u>
6 Net incoming (outgoing) resources for the year		
This is stated after charging:		
Directors' remuneration	-	-
	<u>-</u>	<u>-</u>
7 Tangible fixed assets		Property
Cost:		£
At 1 April 2015		91,111
Additions		-
		<u>-</u>
At 31 March 2016		91,111
		<u>91,111</u>
Depreciation:		
At 1 April 2015		-
Charge for the year		-
		<u>-</u>
At 31 March 2016		-
		<u>-</u>
Net book value:		
At 31 March 2016		91,111
At 31 March 2015		91,111
		<u>91,111</u>
8 Creditors: amounts falling due within one year	2016	2015
	£	£
Accruals	300	300
	<u>300</u>	<u>300</u>

THE HELPERBY AND BRAFFERTON SPORTS ASSOCIATION

NOTES TO THE ACCOUNTS (continued)

31 MARCH 2016

9	Capital commitments	2016 £	2015 £
	Capital expenditure contracted but not provided in the accounts	-	-
10	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.		
11	Related party disclosures		
	The directors are not aware of any material transactions that require disclosure.		
	There is no one controlling party of the company.		
12	Contingent asset		
	During the year the company received a legacy of £44,800 as a beneficiary under a will. The balance of this estate has not yet been distributed pending the outcome of certain litigation. The company may become entitled to a further legacy in due course, any receipt unlikely to exceed £7,000. As the position is presently uncertain, no debtor has been included in the accounts.		