

Charity registration number 1126758

Company registration number 06431808 (England and Wales)

**GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	John Morris	
	Wayne Lumley	
	William Hutton	
	Richard Newton	
	S Bradwell	
	A Chambers	
	M Hester	
	John Killmartin	
	Paul Bramley	(Appointed 9 June 2021)
	Paul Newton	(Appointed 9 June 2021)
Charity number	1126758	
Company number	06431808	
Registered office	Bubnell Road Off Stubley Drive Dronfield S18 8NP	
Independent examiner	Knowles Warwick Audit Services Limited Charlotte House 500 Charlotte Road Sheffield S2 4ER	
Bankers	NatWest 5 Market Place Chesterfield S40 1TW	

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# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

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# **GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED**

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

### **FOR THE YEAR ENDED 30 NOVEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 30 November 2021.

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**

To provide quality sports and changing facilities to the three member clubs (Dronfield Town FC, AFC Dronfield and Dronfield RUFC), in order that local children and adults can enjoy playing the sport of their choice in a safe and friendly environment. Fees are charged for use of the playing surfaces to the individual clubs.

To encourage other sports to use the site and to increase the overall participation in sport.

To run the charity in a financially efficient manner, so that funds can be set aside to upkeep the quality of the facilities and to renew the all-weather pitch.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

As in prior year trade in the bar and pitch rentals were severely affected due to the continued Covid 19 restrictions. We had minimal activity during December with only our All-weather pitch in use, then a full lockdown until we were allowed to reopen for training in March. Some of our teams resumed their season and played matches from April until June.

Only essential repairs were carried out during the year with the only significant ones being a replacement ice machine and an upgrade on our sewage pumping system.

As we expected our All Weather pitch failed its FA certification in April and we were given a year's extension to replace it. We had a number of potential supplier's but formed a short list of three from which we picked SIS and placed the order early in the following year. The ATP carpet replacement fund that's been accumulated over the past 13 years more than covered the £184k quote.

Although the grass pitches were only in use for part of the year, we had to continue with our grass pitch maintenance program with our contractor Premier Pitches and despite only necessary works were undertaken our pitches were still at their usual high standard

Following the Facilities manager Tony Gilberthorpe decision to retire the Board appointment Sean Rigley as the new site Manager in October, Tony Gilberthorpe will continue in an advisory role and accounts support role for the foreseeable future.

#### **Financial review**

We reopened the Clubhouse in June for the Televised Euro football that then followed a slow start during the summer months; trade returned to its old levels in the autumn but only achieved 1/3rd of its budgeted level. We maintained our grass pitch income but our All-weather pitch income was 25% down on budget from the early months in the year when we were forced to close. Our site sponsor renewed their deal in the summer along with a few smaller advertisers once the enforced closures seemed to be at an end. The resulting reduction to our revenue in comparison to pre pandemic and budgeted income substantially affected our trading profitability, but with the assistance of Furlough and Local Government grants we managed to complete the year with a reasonable surplus on the 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 to cover at least two month's staff costs. The trustees consider 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.

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# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

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

FOR THE YEAR ENDED 30 NOVEMBER 2021

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The trustees have 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

Gosforth Fields Sports Association Limited is a company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

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:

John Morris

Wayne Lumley

William Hutton

Matthew Bell

(Resigned 18 May 2021)

Richard Newton

S Bradwell

A Chambers

M Hester

John Killmartin

Paul Bramley

(Appointed 9 June 2021)

Paul Newton

(Appointed 9 June 2021)

A trustee is appointed by ordinary resolution at the Annual Meeting or otherwise by unanimous agreement of the members providing that they are a member of one of the clubs and that the number of trustees does not exceed the maximum of 10 as set in the Articles of Association, being at least 3 directors appointed by each club and a non-voting, impartial chairman.

None of the trustees has any beneficial interest in the company.

The Trustees' report was approved by the Board of Trustees.

**S Bradwell**

Trustee

Dated: 24 August 2022

# **GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 30 NOVEMBER 2021**

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The trustees, who are also the directors of Gosforth Fields Sports Association Limited for the purpose of company law, are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

# **GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED**

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I report to the trustees on my examination of the financial statements of Gosforth Fields Sports Association Limited (the charity) for the year ended 30 November 2021.

#### **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.

S D Knowles FCA

Independent Examiner, for and behalf of Knowles Warwick Audit Services Limited

Chartered Accountants

Charlotte House

500 Charlotte Road

Sheffield

S2 4ER

Dated: 24 November 2021

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2021

		<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Government support		58,090	47,695
Other trading activities	<b>3</b>	130,115	133,251
Investments	<b>4</b>	501	1,044
		<hr/>	<hr/>
<b>Total income</b>		<b>188,706</b>	<b>181,990</b>
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	180,294	186,562
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>8,412</b>	<b>(4,572)</b>
Fund balances at 1 December 2020		3,821	8,393
		<hr/>	<hr/>
<b>Fund balances at 30 November 2021</b>		<b>12,233</b>	<b>3,821</b>
		<hr/> <hr/>	<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.



# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,370,476		1,457,103
<b>Current assets</b>					
Stocks	10	4,758		2,713	
Debtors	11	23,371		22,194	
Cash at bank and in hand		227,290		204,062	
		<u>255,419</u>		<u>228,969</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(242,370)</u>		<u>(225,073)</u>	
Net current assets			13,049		3,896
<b>Total assets less current liabilities</b>			1,383,525		1,460,999
<b>Creditors: amounts falling due after more than one year</b>	13		(1,371,292)		(1,457,178)
<b>Net assets</b>			<u>12,233</u>		<u>3,821</u>
<b>Income funds</b>					
Unrestricted funds			12,233		3,821
			<u>12,233</u>		<u>3,821</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 30 November 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 August 2022

S Bradwell  
Trustee

Company Registration No. 06431808

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

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### 1 Accounting policies

#### Charity information

Gosforth Fields Sports Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Bubnell Road, Off Stubley Drive, Dronfield, S18 8NP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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. 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.

Unrestricted funds is comprised of funds that have been generated through charitable activities which are not subject to any such specific usage conditions.

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.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Expenditure which is directly attributable to charitable activities has been included in this cost category.

Governance costs are those incurred in the management and operation of the charity, both as a charity and a limited company, such as regulatory compliance costs.

#### 1.6 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:

Land and buildings	Clubhouse written off over 40 years.
AT pitches	Over 15 years
Building improvements	Over 15 years
Grass pitches	Over 15 years
Fixtures, fittings & equipment	20% straight line basis

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 the statement of financial activities.

#### 1.7 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).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.9 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.

#### 1.10 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.

##### **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.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Trading activity income	130,115	133,251

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	501	1,044

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

### 5 Charitable activities

	Direct charitable expenditure 2021 £	Direct charitable expenditure 2020 £
Staff costs	57,742	54,782
Depreciation and impairment	87,404	87,249
Direct charitable expenditure	64,310	68,945
Rent and rates	502	(2,660)
Insurance	4,103	3,611
Light and heat	13,277	13,953
Repairs and maintenance	32,489	39,543
Postage and stationery	307	328
Telephone and fax	1,600	2,296
Sundry expenses	390	410
Bank charges	1,810	1,815
Grant amortisation	(85,886)	(85,886)
Accountancy fees	2,246	2,176
	<u>180,294</u>	<u>186,562</u>
	<u>180,294</u>	<u>186,562</u>

Governance costs includes payments to the accountants of £2,246 (2020: £2,176) for accountancy services.

### 6 Description of charitable activities

Direct trading expenditure consists of costs occurred for the provision of sports and changing facilities, including the running of the function room and bar.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>9</u>	<u>9</u>

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

### 8 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	56,658	53,851
Other pension costs	1,084	931
	<u>57,742</u>	<u>54,782</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 December 2020	2,308,989	20,981	2,329,970
Additions	-	777	777
At 30 November 2021	<u>2,308,989</u>	<u>21,758</u>	<u>2,330,747</u>
<b>Depreciation and impairment</b>			
At 1 December 2020	855,888	16,979	872,867
Depreciation charged in the year	85,932	1,472	87,404
At 30 November 2021	<u>941,820</u>	<u>18,451</u>	<u>960,271</u>
<b>Carrying amount</b>			
At 30 November 2021	<u>1,367,169</u>	<u>3,307</u>	<u>1,370,476</u>
At 30 November 2020	<u>1,453,101</u>	<u>4,002</u>	<u>1,457,103</u>

### 10 Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>4,758</u>	<u>2,713</u>

# GOSFORTH FIELDS SPORTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

<b>11 Debtors</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Amounts falling due within one year:			
Trade debtors		17,313	5,783
Other debtors		108	-
Prepayments and accrued income		5,950	16,411
		<u>23,371</u>	<u>22,194</u>
		<u><u>23,371</u></u>	<u><u>22,194</u></u>
<b>12 Creditors: amounts falling due within one year</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		7,590	608
Trade creditors		13,955	18,662
Other creditors		802	-
Accruals and deferred income		220,023	205,803
		<u>242,370</u>	<u>225,073</u>
		<u><u>242,370</u></u>	<u><u>225,073</u></u>
<b>13 Creditors: amounts falling due after more than one year</b>		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Deferred income		1,371,292	1,457,178
		<u>1,371,292</u>	<u>1,457,178</u>
		<u><u>1,371,292</u></u>	<u><u>1,457,178</u></u>
<b>14 Related party transactions</b>			
There were no related party transactions for disclosure during the year (2020 - none).			



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.