Company registration number 10024275 (England and Wales)

Charity registration number 1170748 (England and Wales)

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Armitage Mr A M Walker Mr B A Fagborun Mr N L Page Mr C C Marsden	
Secretary	Mr S Armitage	
Country of incorporation	United Kingdom (England and Wales)	10024275
Charity registration	England and Wales	1170748
Principal address	East Bierley Playing Fields Off Hunsworth Lane East Bierley West Yorkshire BD4 6PU	
Registered office	20 Owl Lane Dewsbury West Yorkshire WF12 7RQ	
Auditor	Forrest Burlinson 20 Owl Lane Dewsbury West Yorkshire WF12 7RQ	

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

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EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and group financial statements for the year ended 31 December 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The group financial statements have been prepared in accordance with the accounting policies set out in note 1 to the group 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

The Charity's objects are specifically restricted to the following , for the public benefit:

- The advancement of amateur sport including providing facilities for football, rugby league or other amateur sports promoting health as the Trustees shall determine.
- The provision of facilities for recreation or other leisure time occupation for the benefit of the inhabitants of the Spenborough district of Kirklees and the surrounding area in the interests of social welfare and improving quality of life.
- The advancement of health.
- The advancement of education and training, particularly in amateur sports and health.

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

The charity recognises and is grateful for the continued support of volunteers in its running and operation.

Achievements and performance

During 2025, East Bierley Community Sports Association (EBCSA) continued to operate and develop the East Bierley Playing Fields for the benefit of local sports clubs and the wider community. The principal focus of the year was delivery of the major 3G artificial grass pitch development, alongside maintaining access to existing facilities and supporting community sport.

The Association progressed construction of the new 3G pitch during 2025, following the award of significant Football Foundation funding in 2024. This represented a major step in the long-term improvement of the site and its ability to support year-round participation. The project was substantially reflected in the year-end financial position; the timing of practical completion and operational opening should be confirmed before signing.

Throughout the development, the Trustees continued to work with member clubs, contractors, funders and local stakeholders to balance the capital programme with the ongoing use and maintenance of the site. The Association also pursued plans for further improvements, including changing provision and a future community hub, subject to funding and approvals.

The Trustees consider the investment in sporting infrastructure to be central to the Charity's objects: improving access to amateur sport, encouraging physical activity and creating facilities capable of serving the local community over the longer term.

Financial review

The financial year ended 31 December 2025 saw a significant increase in group total income to £1,223,907, charity £1,218,360, (2024: £180,465), primarily due to restricted grant funding from The Football Foundation (£1,068,713) for the installation of a 3G pitch.. Total group expenditure was £1,478,972, charity £1,478,138, (2024: £100,421), resulting in a net deficit of £255,065, charity £259,778, (2024: surplus £80,044) on charitable activities.

After the inclusion of the 3G Pitch the group held total group funds of £1,177,255 (charity £1,172,542), of which a deficit of £140,684 (charity deficit £145,397) was unrestricted and a surplus of £1,317,939 (charity £1,317,939) was restricted at the year end.

Group cash at bank reduced from £211,105 to £39,254 (charity £211,105 to £30,495), primarily due to the grant receipts having been spent on the 3G Pitch. The group and charity continue to meet its commitments on long-term borrowing, which stood at £226,476 at year end.

Reserves policy and risk management

The Trustees aim, where possible, to maintain free reserves equivalent to three to six months of expenditure, to support the Charity through unexpected reductions in income or increases in operating costs. This level was not achieved during the year, reflecting the scale of investment in facilities and associated operational pressures. The Trustees will continue to monitor cash flow and seek to rebuild freely available reserves. Total unrestricted funds should not be taken as equivalent to free cash reserves, given the investment in fixed assets.

The Trustees review the principal risks facing the Charity, including funding and liquidity, delivery and maintenance of capital projects, site safety, safeguarding and the long-term sustainability of facilities. Appropriate oversight and controls are maintained and kept under review.

Plans for future periods

The Trustees' priorities following the year end are to maximise the community benefit of the new 3G pitch, strengthen the Association's financial resilience and continue the phased improvement of the East Bierley site.

- Support the effective operation and community use of the 3G pitch, alongside existing football and rugby league activities.
- Progress plans for improved changing facilities, accessibility and a community hub, subject to funding, permissions and feasibility.
- Secure grant funding, sponsorship and other appropriate sources of income to support capital improvements and sustainable operations.
- Maintain close engagement with member clubs, the local authority, funding bodies and community partners.
- Continue to improve site maintenance, environmental sustainability and long-term financial planning.

Subsequent developments: the 3G pitch was formally opened in May 2026. The Association also secured further support for its community hub proposals during 2026. These are post-year-end developments and are not presented as achievements within the 2025 reporting period.

Structure, governance and management

The Charity is a company limited by guarantee , incorporated on 24 February 2016 and registered as a charity on 14 December 2016 .

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:

Mr S Armitage	
Mr R C Light	(Resigned 1 October 2025)
Mr A Redmond	(Resigned 3 February 2026)
Mr A M Walker	
Mrs N J Redmond	(Resigned 1 October 2025)
Mr B A Fagborun	
Mr N L Page	
Mr C C Marsden	

The charity's preference is that all trustees have an interest, as well as the skills required to offer and assist the charity's development. There is no specific policy in place for inducting new trustees into the charity but is something which will be considered moving forward as it grows.
None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.
The directors as a board agree and deliver the strategy and policies of the charity. The key objectives are to manage the site and its facilities and to also ensure that it is able to meet all its liabilities from a running cost perspective.
The organisational structure is detailed as follows:

Members

The liability of members is limited to £1 – this means that if the Charity dissolved each member would only have to provide £1 towards the cost of any liabilities (Article 3).

Members must be organisations (Article 6.4). However, the articles of the Charity state that if a member is an unincorporated organisation it needs to nominate a representative to act on its behalf (Article 6.3).
The current members of the Charity are:

- Birkenshaw Blue Dogs Rugby League Club – open age (acting by Steve Housecroft)
- Birkenshaw Blue Dogs Rugby League Club – juniors (acting by Andrew Redmond and Bolu Fagborun)
- Gomersal & Cleckheaton Football Club - open age (acting by Nathan Page)
- Gomersal & Cleckheaton Football Club - juniors (acting by Chris Marsden)

The Charity also has two independent trustees who have the same voting power as the member clubs and these include:

- Independent (acting Andrew Walker)
- Independent (acting Simon Armitage)

(Article 6.2)

The members can appoint trustees. The Articles of the Charity say that each member can appoint at least 2 trustees who are themselves members, or are members of a current member (Article 8.3).
New members must be approved by a special resolution of the Charity (i.e. with the approval of 75% of the current members (article 6.4)). It is worth a quick line as to what constitutes a special resolution – this is passed if 75% or more of members voting at a general meeting approve the matter.
Trustees (article 8)
The trustees have control of the Charity, its property and funds. Trustees (other than independents (see below)) are appointed by members as referred to above and are removed in accordance with Article 8.5. There is to be a minimum of 5 trustees. Currently the Charity has 8.
The trustees can appoint the secretary, chairman, treasurer and can delegate their functions to committees. Each committee must be made up of at least one trustee. I refer to these board appointments later in the note.
The trustees have the responsibility of keeping the accounts and annual returns.
The trustee board must have at least two (subject to a maximum of three) independent trustees who are not also members. This is to ensure fairness and help in managing conflicts. Such trustees are appointed by the other trustees in accordance with Article 8.2. They are removed in accordance with Article 8.5.

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities. This is done in accordance with Charity Commission guidance.

Auditor

In accordance with the company's articles, a resolution proposing that be reappointed as auditor of the company will be put at a General Meeting.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Disclosure of information to the auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approval

These accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees report was approved by the Board of Trustees.

Mr A M Walker
Trustee

28 October 2026

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors of East Bierley Community Sports Association 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.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

Opinion

We have audited the financial statements of East Bierley Community Sports Association (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with
ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit in accordance with ISAs (UK) the auditor exercises professional judgement and maintains professi skepticism throughout the audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsbilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

The extent to which the audit was considered capable of detecting irregularities including fraud

Our procedures and testing included but were not limited to the following.
We assessed the suspectibility of the Group's financial statements to material misstatement, in respect of irregularities including fraud and non-compliance with laws and regulations, this also includes obtaining an understanding of how fraud might occur by:

- making enquiries of management as to their assessment of the susceptibility to fraud, using the register of risks, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

Due to the increased risk of fraud through management bias and overriding of controls, we:

- performed analytical procedures to identify any unusual transactions or relationships;
- tested journal entries for unusual transactions;
- assessed judgements and assumptions made by management for potential bias;
- considered the rationale for any significant or unusual transactions.

We also carried out procedures to:

- agree the financial statement disclosures to the supporting records and documentation;
- read the minutes of meetings of those charged with governance;
- enquire of management as to any actual or potential litigation and claims; and
- review relevant documentation and correspondence.

There are inherent limitations in our audit procedures. Auditing standards limit the audit procedures to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence. The further that particular laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud usually involve deliberate concealment or collusion, such material misstatements are harder to detect than those that arise from error.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters which we are required to address
The financial statements for the year ended 31 December 2024 were not audited. Accordingly, we do not express any opinion on the comparative figures included in these financial statements.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Forrest Burlinson Statutory Auditor
20 Owl Lane, Dewsbury, WF12 7RQ
30 October 2026

Forrest Burlinson is eligible for appointment as auditor of the Group by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF GROUP FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	58,227	-	58,227	20,810	-	20,810
Charitable activities	**4**	67,011	1,096,213	1,163,224	37,298	120,878	158,176
Investments	**5**	2,456	-	2,456	1,479	-	1,479
Total income		127,694	1,096,213	1,223,907	59,587	120,878	180,465
Expenditure on:							
Charitable activities	**6**	119,926	1,359,046	1,478,972	76,695	23,726	100,421
Total expenditure		119,926	1,359,046	1,478,972	76,695	23,726	100,421
Net income/(expenditure)		7,768	(262,833)	(255,065)	(17,108)	97,152	80,044
Transfer between funds		(114,948)	114,948	-	-	-	-
Other movements:							
3G pitch		-	1,349,046	1,349,046	-	-	-
Net movement in funds	**7**	(107,180)	1,201,161	1,093,981	(17,108)	97,152	80,044
Reconciliation of funds:							
Fund balances at 1 January 2025		(33,504)	116,778	83,274	(16,396)	19,626	3,230
Fund balances at 31 December 2025		(140,684)	1,317,939	1,177,255	(33,504)	116,778	83,274

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

GROUP BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	11		1,458,811		144,942
Current assets					
Debtors	13	82,981		488	
Cash at bank and in hand		39,254		211,105	
		122,235		211,593	
Creditors: amounts falling due within one year	15	(177,315)		(51,300)	
Net current (liabilities)/assets			(55,080)		160,293
Total assets less current liabilities			1,403,731		305,235
Creditors: amounts falling due after more than one year	16		(226,476)		(221,961)
Net assets			1,177,255		83,274
The funds of the Charity					
Restricted income funds	17		1,317,939		116,778
Unrestricted funds	18		(140,684)		(33,504)
			1,177,255		83,274

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the charitable company.

Trustees' responsibilities:
- The members have not required the group to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These accounts have been audited in accordance with the Charities Act 2011.
For the financial years ended 31 December 2023 and 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2026 relating to small companies.

The financial statements were approved by the Trustees on 28 October 2026

Mr A M Walker
Trustee

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

CHARITY BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	11		1,458,811		144,942
Investments	12		2		-
			1,458,813		144,942
Current assets					
Debtors	13	82,981		488	
Cash at bank and in hand		30,495		211,105	
		113,476		211,593	
Creditors: amounts falling due within one year	15	(173,271)		(51,300)	
Net current (liabilities)/assets			(59,795)		160,293
Total assets less current liabilities			1,399,018		305,235
Creditors: amounts falling due after more than one year	16		(226,476)		(221,961)
Net assets			1,172,542		83,274
The funds of the Charity					
Restricted income funds	17		1,317,939		116,778
Unrestricted funds	18		(145,397)		(33,504)
			1,172,542		83,274

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the charitable company.

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For the financial years ended 31 December 2023 and 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2026 relating to small companies.

The financial statements were approved by the Trustees on 28 October 2026

Mr A M Walker
Trustee

EAST BIERLEY COMMUNITY SPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(187,580)		96,296
Investing activities					
Purchase of tangible fixed assets		-		(742)	
Investment income received		2,456		1,479	
Net cash generated from investing activities			2,456		737
Financing activities					
Repayment of borrowings		13,273		2,250	
Net cash generated from financing activities			13,273		2,250
Net (decrease)/increase in cash and cash equivalents			(171,851)		99,283
Cash and cash equivalents at beginning of year			211,105		111,822
Cash and cash equivalents at end of year			39,254		211,105

1 Accounting policies

Charity information

East Bierley Community Sports Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Owl Lane, Dewsbury, West Yorkshire, WF12 7RQ.

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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

1 Accounting policies **(Continued)**

1.5 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:

Leasehold land and buildings	Nil
Plant and equipment	25% Reducing balance
3G pitch	10% Straight line

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.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.7 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.

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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	58,227	20,810

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Catering income	17,376	-	17,376	14,789	-	14,789
Pitch bookings	22,962	-	22,962	173	-	173
Advertising	-	-	-	625	-	625
Grants received	26,673	1,096,213	1,122,886	21,711	120,878	142,589
	67,011	1,096,213	1,163,224	37,298	120,878	158,176

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,456	1,479

6 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Depreciation and impairment	35,177	1,933
Charitable events costs	22,376	16,064
Kitchen supplies	5,039	5,561
Advertising	2,890	3,843
Repairs and maintenance	34,798	14,992
Light and heat	5,392	5,673
Insurance	4,522	2,679
Legal and professional fees	12,814	6,543
Accountancy fees	7,234	2,863
Bank charges and interest	270	235
Sundries	1,182	116
Loan interest	14,358	9,606
Casual labour	7,601	6,557
3G Pitch expenditure	1,325,319	23,726
Donation	-	30
	1,478,972	100,421
Analysis by fund		
Unrestricted funds	119,926	76,695
Restricted funds	1,359,046	23,726
	1,478,972	100,421

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit / review of the charity's financial statements	3,500	800
Depreciation of owned tangible fixed assets	35,177	1,933

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

Group

	2025 Number	2024 Number
Total	2	-

Charity

Total	-	-

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

Remuneration of key management personnel
No remuneration was paid to key management personnel.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

Group and charity

	Leasehold land and buildings	Plant and equipment	3G pitch	Total
	£	£	£	£
Cost				
At 1 January 2025	139,153	15,807	-	154,960
Additions	-	-	1,349,046	1,349,046
At 31 December 2025	139,153	15,807	1,349,046	1,504,006
Depreciation and impairment				
At 1 January 2025	-	10,018	-	10,018
Depreciation charged in the year	-	1,450	33,727	35,177
At 31 December 2025	-	11,468	33,727	45,195
Carrying amount				
At 31 December 2025	139,153	4,339	1,315,319	1,458,811
At 31 December 2024	139,153	5,789	-	144,942

12 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 January 2025	-
Additions	2
At 31 December 2025	2
Carrying amount	
At 31 December 2025	2
At 31 December 2024	-

Other investments comprise:	Notes	2025 £	2024 £
Investments in subsidiaries	21	2	-

13 Debtors

Group and charity

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	-	11
Other debtors	82,981	-
Prepayments and accrued income	-	477
	82,981	488

14 Loans and overdrafts

Group and charity

	2025 £	2024 £
Other loans	236,364	225,591
Loans from related parties	25,000	22,500
	261,364	248,091
Payable within one year	34,888	26,130
Payable after one year	226,476	221,961

14 Loans and overdrafts (Continued)

The loan from Kirklees MDC, which amounted to £124,872 at the year end, has been secured by a charge over the association's leasehold property.

15 Creditors: amounts falling due within one year

Group

	2025	2024
	£	£
Borrowings	31,416	26,130
Other taxation and social security	3,062	19,470
Trade creditors	111,117	-
Other creditors	17,710	-
Accruals and deferred income	14,010	5,700
	177,315	51,300

Charity

	2025	2024
	£	£
Borrowings	34,888	26,130
Other taxation and social security	-	19,470
Trade creditors	111,117	-
Amounts owed to subsidiary undertakings	2	-
Other creditors	14,238	-
Accruals and deferred income	13,026	5,700
	173,271	51,300

16 Creditors: amounts falling due after more than one year

Group and charity

	2025	2024
	£	£
Borrowings	226,476	221,961

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Group and charity

	At 1 January 2025	Incoming resources	Resources expended	Transfers	3G pitch	At 31 December 2025
	£	£	£	£	£	£
The Football Foundation Grant	74,102	1,068,713	(1,257,763)	114,948	-	-
Sir George Martin Trust	-	2,500	-	-	-	2,500
Bench donation	120	-	-	-	-	120
Key Fund Grant	12,556	-	(12,556)	-	-	-
Garfield Weston Grant	30,000	-	(30,000)	-	-	-
RFL	-	25,000	(25,000)	-	-	-
3G Pitch	-	-	(33,727)	-	1,349,046	1,315,319
	116,778	1,096,213	(1,359,046)	114,948	1,349,046	1,317,939

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	3G pitch	At 31 December 2024
	£	£	£	£	£	£
The Football Foundation Grant	6,950	90,878	(23,726)	-	-	74,102
Bench donation	120	-	-	-	-	120
Key Fund Grant	12,556	-	-	-	-	12,556
Garfield Weston Grant	-	30,000	-	-	-	30,000
	19,626	120,878	(23,726)	-	-	116,778

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Group

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	(33,504)	127,694	(119,926)	(114,948)	(140,684)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(16,396)	59,587	(76,695)	-	(33,504)

Charity

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	(33,504)	122,147	(119,092)	(114,948)	(145,397)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(16,396)	59,587	(76,695)	-	(33,504)

19 Analysis of net assets between funds

Group

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 December 2025:			
Tangible assets	143,492	1,315,319	1,458,811
Current assets/(liabilities)	(57,700)	2,620	(55,080)
Long term liabilities	(226,476)	-	(226,476)
	(140,684)	1,317,939	1,177,255

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 December 2024:			
Tangible assets	144,942	-	144,942
Current assets/(liabilities)	43,515	116,778	160,293
Long term liabilities	(221,961)	-	(221,961)
	(33,504)	116,778	83,274

Charity

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 December 2025:			
Tangible assets	143,492	1,315,319	1,458,811
Investments	2	-	2
Current assets/(liabilities)	(62,415)	2,620	(59,795)
Long term liabilities	(226,476)	-	(226,476)
	(145,397)	1,317,939	1,172,542

19 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	144,942	-	144,942
Current assets/(liabilities)	43,515	116,778	160,293
Long term liabilities	(221,961)	-	(221,961)
	(33,504)	116,778	83,274

20 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties 2025 £	2024 £
Entities with control, joint control or significant influence over the company	25,000	22,500

The two member Clubs have made interest free loans to the charity of £12,500 each. They are repayable over a three year period from July 2026.

Fagborun Limited, a company controlled by B A Fagborun, supplied services to the charity amounting to £14,877 during the year.

21 Subsidiaries

These financial statements Consolidate the results of the charity and its wholly owned subsidiary. A separate Statement of Financial Activities and income and expenditure account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 208 of the Companies Act 2006 (the Act).

The accounts of its subsidiary have not been audited, the company bring entitled to exemption from audit under section 477 of the Act relating to small companies and the member of the company (East Bierley Community Sports Association) having not required the company to obtain an audit in accordance with section 476 of the Act.

Details of the Charity's subsidiaries at 31 December 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	Indirect
EBCSA Facilities Limited	England and Wales	Operate bookings for the 3G pitch	Ordinary shares	100.00	

21 Subsidiaries **(Continued)**

Income from the subsidiary is donated to the charity.

A summary of the results for the year is as follows:

	Subsidiary	Charity	Total
Income:	£22,747	£1,201,160	£1,223,907
Expenditure on charitable activities:	£18,034	£1,460,938	£1,478,972
Net income / (expenditure	£4,713	(£259,778)	(£255,065)
Net assets	£4,715		

22 Cash (absorbed by)/generated from operations

	2025	2024
	£	£
(Deficit)/surplus for the year	(255,065)	80,044
Adjustments for:		
Investment income recognised in statement of financial activities	(2,456)	(1,479)
Depreciation and impairment of tangible fixed assets	35,177	1,933
Movements in working capital:		
(Increase)/decrease in debtors	(82,493)	777
Increase in creditors	117,257	15,021
Cash (absorbed by)/generated from operations	(187,580)	96,296

23 Analysis of changes in net (debt)/funds

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	211,105	(171,851)	39,254
Loans falling due within one year	(26,130)	(8,758)	(34,888)
Loans falling due after more than one year	(221,961)	(4,515)	(226,476)
	(36,986)	(185,124)	(222,110)