

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 May 2021
for
Old Bedians Sports Centre

Old Bedians Sports Centre

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for the Year Ended 31 May 2021

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Old Bedians Sports Centre

Report of the Trustees for the Year Ended 31 May 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

521240

Principal address

Old Bedians Sports Centre
Millgate Lane
East Didsbury
Manchester
M20 5QX

Trustees

C Byrne
S Cook
A O'Sullivan

Committee

R O'Connor	Chairman
R Keyes	Treasurer
J Gander	Secretary
A Smith	President
S Hanley	
C Arnold	
N Domnelly	
S Lynch	
T Ash	
C Morrissey	
M Brady	

Independent Examiner

Mark Creely
Hedgeside
Hall Road
Bowdon
Cheshire
WA14 3AN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Trust Deed dated 8th October 1965 (amended 12th December 1993) by Manchester County Council and is registered with the Charity commission, No. 521240.

The board of trustees set out the policy and major decisions with the management committee on behalf of each sporting constituent body.

Old Bedians Sports Centre

Report of the Trustees
for the Year Ended 31 May 2021

The trustees would like to see the charity be fully self financing from the bar income and room hire, without relying on a contribution from each sporting section

ON BEHALF OF THE BOARD :

Trustee

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a long, horizontal, wavy line.

21st March 2022

Old Bedians Sports Centre

Report of the Trustees
for the Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The charity was established by Trust Deed dated 8th October 1965 (amended 12th December 1993) by Manchester County Council and is registered with the Charity commission, No. 521240.

The board of trustees set out the policy and major decisions with the management committee on behalf of each sporting constituent body.

Related parties

No related party transactions occurred during the year.

Risk management

An independent person carries out a general risk assessment on the Sports Club and grounds. Recommendations are carried out in order to mitigate the significant risks. This will be an ongoing review.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charities object and its principal activity continues to be that of providing facilities for recreational and sporting activities for the benefit of the inhabitants of the greater Manchester area.

Membership is open to members of the constituent bodies:

Old Bedians Rugby Football Club
Bedians Amateur Football Club
Oisin Gaelic Athletic Association

And members of any other properly appointed organisation, drawn from the same area and elected by the Management Committee.

The facilities are available for hire by any individual or organisation in accordance with the standard hiring agreement drawn up.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has seen a reduced sporting program for each of the disciplines, limited primarily by covid restrictions.

Each section raised funds throughout the year for the upkeep and improvement of the grounds.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to endeavour to maintain the unrestricted fund at a level to meet the unrestricted expenditure for the following twelve months. This would then provide sufficient funds to cover the management, administration and support costs.

Principal funding sources

Principal funding sources continues to come from bar takings and a contribution from each sporting section.

FINANCIAL REVIEW

The charity has made a profit this year.

Independent Examiner's Report to the Trustees of
Old Bedians Sports Centre

I report on the accounts for the year ended 31 May 2021 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3) (a) of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Creely
Hedgeside
Hall Road
Bowdon
Cheshire
WA14 3AN



Date 21/03/22

Old Bedians Sports Centre

Statement of Financial Activities
for the Year Ended 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		0	-	0	6,000
Activities for generating funds	2	12	-	12	27,015
Investment income	3	34,252	-	34,252	20,114
Total incoming resources		34,264	-	34,264	53,130
RESOURCES EXPENDED					
Charitable activities					
Provision of Didsbury Sports Centre		32,991	-	32,991	29,469
Governance costs		0	-	0	110
Costs of generating funds		994	-	994	20,980
Total resources expended		33,985	-	33,985	50,558
NET INCOMING RESOURCES		279	-	279	2,571
RECONCILIATION OF FUNDS					
Total funds brought forward		163,611	50,857	214,468	211,897
TOTAL FUNDS CARRIED FORWARD		163,891	50,857	214,748	214,468

Income from sections was suspended this year due to suspension of sporting activities. Each section has made a contribution towards the upcoming facilities development project.

Old Bedians Sports Centre

Balance Sheet
At 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	6	196,275	-	196,275	198,736
CURRENT ASSETS					
Stocks	7	889	-	889	1,672
Debtors	8	5,883	-	5,883	10,956
Cash at bank and in hand		42,673	-	42,673	4,922
		<u>49,445</u>	<u>-</u>	<u>49,445</u>	<u>17,551</u>
CREDITORS					
Amounts falling due within one year	9	(20,297)	-	(20,297)	(1,818)
		<u>28,518</u>	<u>-</u>	<u>25,818</u>	<u>15,732</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>224,793</u>	<u>-</u>	<u>224,793</u>	<u>214,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>224,793</u>	<u>-</u>	<u>224,793</u>	<u>214,468</u>
NET ASSETS		<u>224,793</u>	<u>-</u>	<u>224,793</u>	<u>214,468</u>
FUNDS	10				
Unrestricted funds				163,891	163,611
Restricted funds				<u>50,857</u>	<u>50,857</u>
TOTAL FUNDS				<u>214,748</u>	<u>214,468</u>

The financial statements were approved by the Board of Trustees on 21st March 2022 and were signed on its behalf by:

Trustee

Old Bedians Sports Centre

Notes to the Financial Statements
for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures & fittings - 10% reducing balance
Tractor - 20% reducing balance

No depreciation is provided on Land held on Long leasehold or Development costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	31.5.21	31.5.20
	£	£
Bar income	12	27,015

3. INVESTMENT INCOME

	31.5.21	31.5.20
	£	£
Rents received	4,164	19,344
Room hire	-	770
Covid Grants	30,088	-
	<u>34,252</u>	<u>20,114</u>

Old Bedians Sports Centre

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

TRUSTEES' REMUNERATION AND BENEFITS

4. There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 May 2021 or for the year ended 31 May 2020.

5. STAFF COSTS

There were no bar staff costs for the year ended 31 May 2021 (2020 – £3,960). There are no other staff costs relating to the charity.

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Development Costs £	Totals £
COST				
At 1 June 2020	182,678	48,143	1,845	232,665
Additions	-	-	-	-
At 31 May 2021	<u>182,678</u>	<u>48,143</u>	<u>1,845</u>	<u>232,665</u>
DEPRECIATION				
At 1 June 2020	-	33,929	-	33,929
Charge for year	-	2,461	-	2,461
At 31 May 2021	<u>-</u>	<u>36,390</u>	<u>-</u>	<u>36,390</u>
NET BOOK VALUE				
At 31 May 2021	<u>182,678</u>	<u>11,752</u>	<u>1,845</u>	<u>196,275</u>
At 31 May 2020	<u>182,678</u>	<u>14,214</u>	<u>1,845</u>	<u>198,736</u>

7. STOCKS

	31.5.21	31.5.20
	£	£
Stocks	889	1,672
	<u>889</u>	<u>1,672</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Trade debtors	5,842	10,875
Other debtors	41	81
	<u>5,883</u>	<u>10,956</u>

Old Bedians Sports Centre

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

9.		31.5.21	31.5.20
		£	£
	Bank loans and overdrafts	-	-
	Trade creditors	8,909	871
	Other creditors	12,018	947
		<u>20,927</u>	<u>1,818</u>

10. MOVEMENT IN FUNDS

	At 1.6.20	Net movement	At 31.5.21
	£	in funds	£
		£	
Unrestricted funds			
General fund	163,612	279	163,891
Restricted funds			
Sports Council Grant	17,057	-	17,057
FSA Grant	20,000	-	20,000
Mersey Basin & Tractor Reserve	13,800	-	13,800
	<u>50,857</u>	<u>-</u>	<u>50,857</u>
TOTAL FUNDS	<u>214,468</u>	<u>279</u>	<u>214,748</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34,264	(33,985)	279
	<u>34,264</u>	<u>(33,985)</u>	<u>279</u>
TOTAL FUNDS	<u>34,264</u>	<u>(33,985)</u>	<u>279</u>

11. DESCRIPTION OF FUNDS

Sports Council Grant :- A grant for Pitch Development

FSA Grant :- A grant for Pitch Development

Mersey Basin :- A grant for Land & Drainage Development

Tractor Donation:- A Grant from the RFU

Old Bedians Sports Centre

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

	31.5.21	31.5.20
	£	£
INCOMING RESOURCES		
Voluntary income	-	-
Gifts	-	-
Donations	-	6,000
Subscriptions	-	6,000
Activities for generating funds		
Bar income	12	27,015
Investment income		
Rents received	4,164	19,344
Room hire	-	770
Covid grants	30,088	-
	34,252	20,114
Total incoming resources	<u>34,264</u>	<u>53,130</u>
RESOURCES EXPENDED		
Charitable activities		
Cleaning	2,343	2,893
Repairs and maintenance	14,969	4,408
Rates and water	644	1,828
Insurance	3,126	2,536
Light and heat	7,831	11,840
Telephone	1,342	1,893
Sundries	262	1,048
Bank charges	13	(3)
Depreciation	2,461	3,024
	32,991	29,469
Governance costs		
Accountancy and professional fees	-	110
Costs of generating funds		
Wages	-	3,960
Bar purchases	994	17,020
	994	20,980
Support costs		
Finance		
Bank interest	-	-
Total resources expended	<u>33,985</u>	<u>50,558</u>
Net income/(expenditure)	<u>279</u>	<u>2,571</u>