



Helsby Community Sports Club

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# Annual Report 2022







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# About the Club

A Community Amateur Sports Club nestled in the heart of Helsby village. We promote and support a range of high quality, active sports including Tennis, Running, Rugby, Football, Snooker and Bowls, as well as providing unsurpassed facilities for the wider community.

Helsby Community Sports Club is a club focussed on providing sporting opportunities for the communities in and around Helsby. Our heritage is from the sports club of the BICC company and our future will be forged by our members and our local communities.

We currently offer a range of sports (Football, Rugby, Tennis, Bowls, Running and Snooker) with participation across all age ranges and abilities and ambitions to increase both the range and depth of our sports going forward.

Our ambition is to expand the range of sports we are able to offer, the number of people taking part in these sports and the access to these sports amongst low participation groups.











# Club Structure

The club exists to provide supporting opportunities for the local community to participate in sport and physical activity for physical and mental health improvement. This access to sport must be achieved in way which is self-financing and allows for expansion of the number of sports and participation in these sports.

As such the structure of the organisation has been set up to allow sport to be the primary focus whilst allowing a commercial arm to support the maintenance and development of the facilities and sporting opportunities.

A Company Limited by Guarantee (company number 12923424) has been formed to allow the objectives outlined above to be achieved. The Company Limited by Guarantee is the sole shareholder of an operational company (company number 12995340) whose objective is to develop surpluses which will be gifted to the Company Limited by Guarantee to support the self-financing of the sporting provision.

Members of the club have a say in the running of the club by way of being a Member of the Company Limited by Guarantee and being able to vote at the AGM. They also have influence on the Management Committee via the representatives of their chosen sports(s).

All members of any sport associated with the club are required to be a member of Helsby Community Sports Club, and have equal and full membership privileges as a result.

This structure allows us to meet the HMRC CASC (Community Amateur Sports Club) regulations, a requirement of our lease with our landlords (CWAC) and our Community Use Agreement as well as giving us some taxation relief designed to support the development of clubs such as ours.

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# Board and Committees

## Board of Directors

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The Board of Directors are the statutory Directors for the Club Company, and carry ultimate legal responsibility for the operation of the club and achievement of our objectives.

The Board of Directors meet quarterly.

### **Club Chair**

Mr Terry O'Neill

### **Club President**

Mr George Randles

### **Honorary Treasurer**

Mr Aaron Ferguson ACA

### **Honorary Secretary**

Mr Philip Gillard

### **Sports Director**

Mr Chris Johnson

### **Commercial & Operations Director**

Mr Dan Bruce



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# Board and Committees

## Management Committee

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The Management Committee are the primary representative committee of the Club. The formation and Terms of Reference for the Management Committee is governed by the Community Use Agreement with Cheshire West and Chester Council.

The Management Committee represents the various sports we offer and has the primary objective of ensuring the financial security of the club, and achieving the club's statutory objective.

The Management Committee meet every two months.

### **Committee Chair**

Mr Chris Johnson (Sporting Director)

### **Helsby Parish Council Representative**

Mr Mike Branigan

### **Honorary Treasurer**

Mr Aaron Ferguson ACA

### **Cheshire West and Chester County Council Representative**

Mr Alan McKie

### **Honorary Secretary**

Mr Philip Gillard

### **Tennis Lead**

Mr Roger Kemp

### **Running Lead**

Mr Chris Fitzpatrick

### **Football Lead**

Paul Nicholls

### **Rugby Lead**

Mr Pete Davies

### **Snooker Lead**

Mr Graham White

### **Bowls Lead**

Mr Dave Evans

### **Fishing Lead**

Mr Kevin Holland

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# Board and Committees

## Operations Committee

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The Operations Committee are the statutory Directors for the Operations Company and carry ultimate legal responsibility for the operation of this company.

Their primary objective is to operate the facilities in line with the club's objectives, and to ensure the operational costs contribute towards, and do not burden, the club as a whole.

The Operations Committee meet monthly.

### **Committee Chair**

Mr Dan Bruce (Operations Director)

### **Honorary Treasurer**

Mr Aaron Ferguson ACA

### **Honorary Secretary**

Mr Philip Gillard

### **Facility Manager** (Non-Director)

Mr Simon Greensmith

### **Volunteer Representative** (Non-Director)

Mrs Jackie Keasley



# Chair's Report

## Mr Terry O'Neill Club Chair

Wow, what a year this has been with all the COVID-19 issues, and the balance of keeping the old club alive before we were ready for the big move. But we are here now, and it shows that **perseverance pays off**.

I would like to thank everyone that has supported this project since it was first proposed around 15 years ago. At that time, there was a vision to have a sports facility which was open to all, allowing young and old alike to enjoy sports participation along with the benefits of improving physical and mental health and community cohesion.

Since that time many people have made massive contributions, more of this below. But before then, I would like to emphasise how that vision from all those years ago has been realised. We have state of the art tennis, bowls, snooker, football and rugby (training) facilities, we have comfortable changing rooms. We have hospitality facilities to support both the enjoyment and administration of our sports clubs; namely tennis, bowls, snooker, football, rugby and running. In essence this club is all "about the sport".

At the last count we had almost 1,000 adult members of Helsby Community Sports Club. Every single member is a member of one of the sports clubs above and since we have been able to open, following Government COVID-19 guidance, we have calculated that over 70% are regularly participating in their chosen sport. This is fantastic testament to all of our leaders, coaches, volunteers and administrators and stands us in good stead for expanding and improving sporting provision in the area.



Our all-weather bowls greens are proving a hit in supporting a winter league.

In addition to the participation in sport, we have set up an administrative structure which allows us to comply with our governance obligations; we are not only accountable to the local community by way of our Community Use Agreement and our Government by way of the CASC regulations, we are also accountable to the governing bodies of our chosen sports. Many of these obligations are common e.g. inclusion and diversity and the structures we have created are allowing us to create efficiencies in these governance obligations.

So, coming onto the people that made this happen. Firstly there are a lot of people who kept the faith that we could deliver. Naming but a few:

- All the old Committee and Executive members who kept the old facility afloat until we were ready to move.
- All the sporting members who carried on with their sports regardless.
- The Brookhouse Group who provided our sparkling new Clubhouse and Grounds.



- The Parish Council and all the residents of Helsby for supporting us with the £100,000 grant that has helped us finish the build off in style.

There are some people that I would like to name in person:

- **Owen Hilditch and Brian Ryder**, who steadied the ship when things were becoming fraught in the mid 90's at the time when the club was being run by volunteers.
- **Graham White** with his dual role as Secretary and Treasurer for ten years between 2000 and 2010.
- **Alan McKie** as our then Borough Councillor who had a great influence with Vale Royal Borough Council and local businesses.
- **George Randles** for keeping a keen eye on the construction procedure and being my shoulder to lean on when things became difficult. George is now our new Club President.
- **Dave Evans**, our outgoing Secretary who dealt with all our correspondence and helped me with some sticky HR matters.
- **Jo Ellis**, for providing grant funding for numerous items and contributing to planning and delivery of the new facilities.
- **Jackie Keasley**, who has ensured we now have a complete set of Policies and Procedures that are necessary to run a facility of this size.

We are still a volunteer run organisation and have brought about this new development with no support from any outside bodies.

We now have a new Board with new people who have kindly put their hands up to join us:

- **Aaron Ferguson**, our new Honorary Treasurer.
- **Chris Johnson**, one of the original committee members, now our Sports Director.
- **Dan Bruce**, Commercial and Operations Director with excellent experience in the hospitality and leisure sector.
- **Phil Gillard**, our Honorary Secretary

In addition, we have a number of full-time and part-time employees running the facility and doing a super job, led by our Facility Manager **Simon Greensmith**. He is joined by our longstanding Bar Manager, **Stan Garner**.

Progress has been particularly strong in the past six months. We have almost completed the establishment of our new structure, our finances are progressing well, we are providing employment opportunities for local young people and our facilities are fulfilling their role in supporting our sports and the local community. **Most importantly, we have achieved great success in putting the club on the map and providing a hub for amateur, community sports across the region.**

More needs to be done. Our membership system requires significant upgrades and we continue to work hard on bringing all aspects of our facilities up to scratch. We are working hard to achieve this and more on your behalf as Members.

With best wishes,  
Terry



# Sports Report

## Mr Chris Johnson Sports Director

I have the honour of chairing the Management Committee which is the forum where all the sporting sections and representatives from the local councils decide how we fulfil the objective of allowing young and old alike to enjoy sports participation benefiting physical and mental health and improving community cohesion. We have the responsibility of improving participation levels and access to differing sports by deciding the direction of and funding for the sporting activities.

Building on Chair Terry's theme that it is "all about the sport", we very much recognise that the diversity of sports that we offer is key to the sustainability of the club. Further, whilst we have a strong foundation on which to build (reference the section below on the "Sports we currently offer"), we also appreciate that more can be done to help the founding sporting sections develop – both in terms of their facilities, the range of their activities and also their demographic profiles, e.g. ensuring that traditionally more elderly sports, such as Bowls, are promoted to a younger, mixed audience.

In essence, the club continues to strive to be at the heart of the local community it serves and to offer something for all ages – from toddlers, via Football, Rugby and Tennis programmes; through Juniors into competitive Senior sport and Veterans participation; and for the more elderly through more sedentary sports, such as Bowls, Snooker and Darts and more recent activities such as Walking Football and Walking Rugby. Whilst this is a challenge for HCSC, given that we operate a low staffing model and are heavily reliant on our volunteer base (including the Board of Directors), we have been independently run in this manner for the past three decades and during this period, the commitment and passion



We were delighted to host and promote a number of events for the recent Annual Rugby Festival, with great success in building youth interest in the sport.

of the club's volunteers has continuously demonstrated considerable ingenuity in order to survive and evolve.

The club's focus in 2021 has been on the move to our new clubhouse and to establish a new operating model in-lieu of the new facilities, hence capacity to progress new initiatives has been limited. Nevertheless during the few months since we have moved and are allowed to play post lockdown sport, we are excited to report there a number of developments that arose:

- Frodsham Volleyball relocated to HCSC in 2020 – their members training on the club's grass rugby pitches from spring through autumn.
- Talks were held with local Archery groups in a bid to assess the viability of establishing a range adjacent to the club's rugby pitches. In 2022 we hope to further progress this initiative, by running pilot sessions during the Spring and Summer months.



- Dialogue is under way with Chester Netball club, who run Senior and Junior teams and have a thriving membership of approx. 500, yet no permanent residence (rather they currently operate out of a variety of sports centres in and around Chester). Given HCSC's plans to extend the clubhouse to incorporate a sports hall in due course, their relocation to HCSC is seen as being a win-win for both parties.
- The addition of the Sports hall is also critical for HCSC, in order to support other indoor sports (such as Volleyball, above) but crucially also Wheelchair sports (Wheelchair rugby being something that the club's resident Rugby club are particularly keen to support). We have also had interest expressed to establish a boxing gym, when the next Phase extension is built, which would further add to HCSC's diversity.

Aside from the above, the following developments have also been progressed by the club's existing sections in 2021:

- Helsby FC 3rd Team established, Mini-kickers sessions begun for 4-7 year olds, Summer camps staged and Walking Football started.
- Helsby RUFC 2nd Team re-established plus new U6-U12s sessions begun and Walking Rugby starting in October.
- Helsby Running Club plans to establish a grass running track adjacent to the rugby pitches are progressing.
- Helsby Tennis Club Summer camps staged and Wheelchair Tennis piloted.
- Helsby Fishing Club plans continuing to progress to re-establish waters for the club on adjacent land.
- Talks have been held regarding a project to establish a pump track within the club grounds and whilst this is not something that we feel we can



Our half-term football camps offer an excellent opportunity for local children to enjoy football on our state of the art 3G pitch, at affordable rates.

commit to at this stage, it is certainly something that could be considered more seriously once the club is more established.

As a club and as a community, we should all feel immensely proud of what we have achieved together in finally delivering on such a fantastic new clubhouse after such a lengthy journey. It is no more than we have deserved, however, we should consider two things. Firstly, we need to remember that this is the beginning and not the end. Whilst the new clubhouse is a fantastic facility, it is just bricks and mortar (or rather, steel and concrete!). It is you – the members of Helsby Community Sports Club – who will make the club what it is. So be a part of it, become a volunteer and get involved!

Secondly, we need to remember that we achieved our dream by working together. Our individual, resident sports clubs could not have achieved this working in isolation and if we are to achieve long-term sustainability and



success, then we need to come together even more as a community, diversify further to offer an even wider range of sporting, leisure and recreational activities and help to truly establish Helsby Community Sports Club as a club for everyone.

### **The Sport we currently offer**

Helsby Community Sports Club (HCSC) is currently home to the following sports and the hospitality facilities which support the enjoyment of and administration of our sports. Each of these consist of active playing members, plus a large number of officials, coaches and volunteers who co-ordinate and support their respective activities. For more insight into what HCSC offers, please watch the club's two promotional videos - HCSC Promo 2016 and HCSC Promo 2021 – which show the club in operation at both its old facility and it's recently opened clubhouse :

Helsby Football Club run three Senior teams, which play in the local, Wirral Leagues. They train twice per week at the club and play competitive matches on Saturdays throughout the season, from August through to May.

Helsby Rugby Club run two Senior teams and an U13s team. The Senior teams and U13s team each train once per week at HCSC and play matches throughout the season, from September through to April. In April 2021, the Rugby section began work to re-establish its younger age group teams and now also runs training sessions once per week for U6 through U12s, which are expected to become formal teams in their own right during the second half of the 2021-22 season.

Helsby Bowls Club run approximately a dozen teams in the local Leagues, which are active from March/April through to September, however, in this first season at the new Helsby Community Sports Club, the club has also established Winter Leagues, which are currently running through the October-February traditional off-season, thanks to the club's two artificial greens that have been installed.

Helsby Running Club run three training nights per week and compete in road, trail, XC and fell races practically all year round. The club promotes activities for both beginners (e.g. Couch to 5K) and those who take their running more seriously.

Helsby Tennis Club operate four full-size courts at HCSC, plus a further two courts in nearby Frodsham and run a full programme of events for Adults and Juniors. They run training nights and play Senior and Junior competitive matches all year round.

Helsby Fishing Club are currently dormant, due to the club's two ponds having been built on, to make way for the new clubhouse development, however, HCSC are seeking to establish new waters, on land adjacent to the club.

Additionally, the club runs approx. ten Snooker and Billiard teams in the local Leagues, who play three nights of the week from September to March, plus two Darts teams who also play in the local Leagues one night per week over the same period.

All the best,  
Chris







# Operations Report

## Mr Dan Bruce Operations Director

Many of the club know me as a the Treasurer for the Rugby Club, but for those that I have not met, I'd like to introduce myself as the Operations Director for Helsby Community Sports Club.

My primary role is to ensure the Operations Company (our 'trading subsidiary' in HMRC language) supports itself and delivers surplus funds to aid in the club's objectives of providing facilities for and promoting participation in amateur sport. As well as this role I work full time for GoApe as their Operations Manager, and have previously ran pubs, so I'm pleased to be using my skills and experience in this exciting role. The Operations Company also serves as the employer for our staff, so I work as the senior leader for employed staff with support from colleagues.

The new multi-million-pound clubhouse and facilities represent a significant step-change from our previous club. This provides a number of exciting opportunities, but also a number of challenges. Given the closures imposed by COVID-19, setting up in the new clubhouse was effectively starting up a brand new facility. Challenges included the recruitment of staff, establishing stock and obtaining our licences. Our biggest risk, as Aaron mentions in his report, was balancing the costs of reopening against an uncertain income.

I'm pleased to say that in many respects, our launch in the new clubhouse has been a roaring success. We have hosted a wide range of events, both led by our clubs and for the community, and have successfully opened our bar. A particular highlight is getting our kitchen into use periodically. This has been the first time the club has offered food, and we are finding our feet, especially given the difficulties of COVID-19. We're excited to be building this in the months to come.



Opening our kitchen periodically has been a massive achievement, and we're hoping to build on this in 2022.

Many of you will have met Simon Greensmith, our Facility Manager. Simon was recruited at the start of 2021 and combines a wealth of leisure experience with a pedigree as a submariner for the Royal Navy. He has been at the forefront of our efforts to open and quite simply, it would not have been possible without him. He is an excellent addition to our team alongside Stan Garner and our newer staff.

We know there are a number of areas to improve on. I'm working closely with Aaron and Simon to upgrade our membership and facility system, achieving full pay and play, online management and online booking for both our local community and members. We're also working hard to incrementally upgrade the facilities where funds allow - our blinds and recent soundproofing for the bar are great examples of this.

Many of our operational statistics are covered by Aaron's report or the financial statements. Suffice to say, we have achieved our primary objective of profitable operation of the club and, pending COVID-19, we're hopeful of generating a substantial surplus for our Sports Development Fund.

Many thanks, Dan



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# Finance Report

Mr Aaron Ferguson ACA

## Honorary Treasurer

Firstly, a short introduction: I live in Frodsham and moved into the area with my partner Lilly summer 2017. I am a practising Chartered Accountant, both as a Director in my own firm and as the Managing Director for a dental group. Previously I have volunteered as the Treasurer and Trustee of a special needs children's charity in London, and as a Flying Officer VR(T) with the Royal Air Force Volunteer Reserve.

I am delighted to have come on board with the club as the new facilities project came to a conclusion, and I'm excited to be a small part in the running of the club going forward.

Our primary focus has been the survival of the club from a financial perspective. We continue to face difficulties and uncertainty as a result of COVID-19 and the ongoing threat of further restrictions or a depression remains a serious risk.

**In the period to 30 September 2021, the Operations Company was profitable, supporting a modest accounting donation to the club. For now, the cash involved has been left in the Operations Company to support it's trade.**

This has helped the club to start building a surplus. We maintain cash reserves to cover our immediate needs as well as our Bounce Back Loan, providing an emergency reserve at a low interest cost of just 2.5% per annum. We have sufficient reserves to meet our 3G sinking fund obligations, and anticipate that the Tennis and Bowls sections will make the requisite contributions to their sinking funds when invoiced in the coming months.

Going forward, our focus will be on building an Operational Reserve to support the club in difficult periods, continue building our sinking funds and then, should our performance be strong, start building our Sports Development Fund. In priority to the Sports Development Fund, we aim to build reserves of:

- £108,000 Operational Reserve, being six months fixed expenditure for the Operations Company;
- £26,000 per year 3G Sinking Fund, for major repairs and ultimate replacement of the 3G Sports Pitch;
- £6,000 per year Tennis Sinking Fund, for major repairs and ultimate replacement of the Tennis Courts; and
- £6,000 per year Bowls Sinking Fund, for major repairs and ultimate replacement of the Bowls Greens.

The Sports Development Fund will be managed by the Club Company and supervised by the Management Committee, with the sole objective of promoting sporting initiatives. Examples may include the expansion of disabled sports, the adoption of new sports to the club or the provision of funding to enable less advantaged participants to engage in existing sports. We've launched a webpage for the fund at [www.helsbysports.co.uk/fund](http://www.helsbysports.co.uk/fund).

One area we fall short on is fundraising. This has previously been managed by Jo Ellis of the tennis section with great success, but as we transition away from investment in facilities and towards promotion of sport our fundraising needs have changed. As a much larger organisation, we also require a more structured approach to grant funding.



We are actively looking for a Fundraising Officer to join us on a volunteer basis, so please do contact me at [aaron@helsbysports.co.uk](mailto:aaron@helsbysports.co.uk) if interested. We've also launched our contactless donation station at the bar, which we'll be promoting on a regular basis - please do tell your friends, family and other visitors to consider a quick donation when at the bar!

Operationally, I am delighted to introduce Lynn Isaacson-Yates. Lynn is an experienced bookkeeper as well as business leader, including experience in hospitality. She joins us as our Finance Officer, significantly improving the capabilities of our 'finance' function. As Lynn focuses more on our operational finances, we'll have more capacity to build our Sports Development Fund and fundraising opportunities.

Finally, a word on Membership. In what in hindsight seems like a bout of delirious behaviour I have also volunteered to steward this until our systems are fully established given the increase in our size. This has not proven easy, and there is little software available off the shelf and in our budget that can support our complexity. I know the experience has not been ideal, but we are not blind to this, and many of us are actively working on onboarding upgraded systems in the new year. Investment in new systems also means that routine activities (such as queries around membership cards) are necessarily taking a back seat.

We have purchased and are setting up a new membership system. At the time of writing, this will shortly be launched and I'm hopeful some (if not all) members will have been enrolled by the time of our AGM. This should substantially improve the administrative experience for members, and allow us to issue membership cards to those who are yet to receive them.

The new clubhouse is the start of a new chapter and all of us on the Board are excited to see the lofty heights we as a club can reach.

All the best,  
Aaron









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# CASC Report

Mr Aaron Ferguson ACA

## Honorary Treasurer

The existence of the club relies on use of the Community Amateur Sports Club (or CASC) regime setup by HMRC. A CASC is essentially a form of charity focused on the promotion of amateur sports.

CASC status has a number of benefits essential to our operation, including relief on Business Rates and the ability to receive donations subject to Gift Aid for individuals, or deduction from taxable profits for businesses. It is also a requirement of our lease with Cheshire West and Chester County Council and the Community Use Agreement.

**It is the opinion of the Board of Directors that for the period covered by this Annual Report, the club was compliant with CASC rules and regulations.**

The conditions to achieve and maintain CASC status require us to:

- be open to the whole community;
- be organised on an amateur basis;
- have as our main purpose the provision of facilities for, and the promotion of participation in, one or more eligible sports;
- not exceed the *income limit*;
- meet the *management condition*; and
- meet the *location condition*.

### Open to the whole community

To meet this condition, we must be open to all without discrimination, provide our facilities to all without discrimination and ensure our fees do not represent a significant obstacle to membership or use of our facilities.

We achieve this condition in a number of ways:

- The requirement to admit members and provide facilities without discrimination is set out in our Articles of Association, and is a formal obligation.
- We avoid activities that may represent discrimination, such as:
  - ensuring each adult member receives a single vote at club meetings;
  - ensuring that each class of membership has substantively the same rights, except for Associates;
  - ensuring no barriers exist at the point of application, such as being seconded by another member, requiring members to volunteer their services to the club (e.g. by referring matches) or requiring a certain level of sporting ability;
  - ensuring no part of our club adopts any form of discriminatory policy in respect of ethnicity or nationality, religion or beliefs, sexual orientation, sex, age or disability.
- We ensure facilities are open to all members for reasonable periods of time, e.g. by avoiding limiting facilities to a specific team or giving a category of member preferential access to facilities.
- We ensure our membership fees do not exceed HMRC's annual limit of £1,612.



- We ensure the costs associated with being a member do not exceed £520 a year, or where they do, we make a satisfactory provision for those who cannot afford this. Costs included in this limit may include match fees, fees for hiring specialist equipment, the cost to purchase or hire essential equipment, contributions to insurance costs and/or costs to purchase or hire clothing.

### **Organised on an amateur basis**

To meet this condition, we must be non-profit making, provide only the ordinary benefits expected of an amateur sports club and have a governing document that requires any net assets on dissolution to be applied for approved sporting or charitable purposes.

We achieve this condition in a number of ways:

- Our non-profit status is guaranteed by our Articles of Association, which prevent the distribution of surplus funds or assets to members (or any other third party) and require the Directors to reinvest surplus income or gains into the club.
- We restrict our activities to the ordinary benefits of an amateur sports club, such as the provision of sporting facilities, provision of coaching, insurance and facilitating medical treatment. Any facilities not directly related to sporting provision are managed by our Operations company.
- Our Articles of Association require our net assets on dissolution to be applied for approved sporting or charitable purposes.

### **Our main purpose**

To meet this condition, our main purpose must be the provision of facilities for and the promotion of participation in one or more eligible sports. Note, the requirement is for both elements - we are non-compliant if we solely provide facilities, or solely promote participation.

We meet this condition in a number of ways:

- The objects (key objectives) of the club which are set out in our Articles of Association are compliant with this rule.
- We provide a range of facilities for the use in sport through our lease with Cheshire West and Chester County Council, including tennis courts, 3G artificial pitches, rugby pitches, bowls greens, indoor sports rooms, changing rooms, equipment storage and ancillary areas (such as sports pavilions).
- We ensure that 'social' members who do not wish to participate in sport are not members of the primary club. Those members who wish to support us but not participate in sport do so via 'Associate' membership - Associates are not members of the club proper, cannot vote in meetings and pay their subscriptions to the Operations company.
- We regularly calculate our participation threshold (as set out by the Community Amateur Sports Clubs Regulations 2015) and assess whether 50% or more of our members have participated in sporting activities over the relevant period, per the legislation.
- We actively promote participation in sport as a club and organisation. Specific examples include:
  - Our recent successful open day, introducing the local community and a wide range of stakeholders including the council and our local MP to a wide range of sports activities.
  - Regular promotion of our sports to the local community via our website (see What's On) and our social media, primarily Facebook.
  - Support and funding for specific programmes, such as internal grant funding to support the development of the Football "Mini-Kickers" scheme.
  - Ongoing discussions to expand the range of sports on offer, such as conversations with Netball England.

For the participation threshold, we must determine the number of members who have participated in a qualifying activity. Qualifying activities include:

- Participating in a sport

- Being a match official
- Coaching club members
- Providing first aid cover
- Being an 'accompanying individual'
- Driving a club vehicle, or vehicle hired by the club, for transport
- Preparing or maintaining club sporting facilities and equipment
- Being an officer or committee member
- Undertaking a relevant training course

We count the number of days a member participates and compare it to the *participation threshold*. This is calculated using tables set out by HMRC depending on (a) the number of weeks in the overall period (normally the financial year), (b) restricted pro-rata where a member joins or leaves part-way through this period and (c) restricted further where the club is closed or the relevant sport is not in season.

For this report, we have used the period 12 April 2021 to 31 August 2021 to determine a participation threshold of 5 days. As such, 50% of our members must have participated in a qualifying activity on 5 days between 12 April 2021 and 31 August 2021. This represents the earliest period in 2021 when COVID-19 restrictions permitted outdoor sports, through to the most recent complete month of available data.

Sport	Percentage	Members	Participating*
Tennis	87%	259	225
Rugby	67%	105	70
Football	100%	14	14
Running	74%	158	117
Snooker**	0%	77	0
Bowls	64%	96	61
<b>TOTAL</b>	<b>69%</b>	<b>704</b>	<b>488</b>

\* Members who participated in a qualifying activity for a minimum of 5 days between 12 April 2021 and 31 August 2021

\*\* No participation data available, so a conservative approach taken

During this period, we met the participation condition as 69% of our club members participated in a qualifying activity on at least 5 days between 12 April 2021 and 31 August 2021.

#### Eligible sports

All of the sports we offer are eligible per CASC rules. *Eligible sports* comprise the list of recognised sports maintained by the National Sports Councils.

#### **Income limit**

To meet this condition, we must ensure our "non-member trading income" and any "property" income do not exceed £100,000 per year in any 12 months.

We meet this condition through use of a trading subsidiary, which is a HMRC approved structure. Further discussion of our structure is under *Club Structure*.

For the financial years covered by this report, we met the income condition.

#### **Management condition**

To meet this condition, we must ensure our managers are fit and proper persons. We interpret this to mean our Directors and senior staff. We meet this condition by ensuring all such persons have met HMRC's "fit and proper test" and barring any persons who do not meet this test from a role as a Director or senior staff member.

#### **Location condition**

We meet this by being established in the United Kingdom.



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# Letter to Members

Dear Member,

At this, our first AGM under our new structure and in our new facility, the Directors are requesting to be re-elected as a single team, for a period no longer than 31 January 2023.

As a group we came together from a number of different sources. Some of us represent members new and old with many years of history at the club. Some of us are professional appointees and others represent the old 'Executive' and Trustees.

All of us have worked extremely hard to get the club onto its feet as part of the transition to the new structure and new facilities. This is work we do as volunteers, many of us alongside full-time jobs and some of us despite being parents of young families. It is work that has been made magnitudes more difficult by the trials and tribulations of COVID-19.

Despite this, we have a successful move, a well maintained facility, sustainable finances and the bedrock of an excellent team.

There is much more to do. We have new software and ways of working to embed, we need to do better at communication and we need to finish building the platform and systems that will support the club's growth for decades to come.

This is a project we as a group strongly wish to complete together, and have therefore asked the membership to re-elect us as a team for the period 10 February 2022 to 31 January 2023.

The next AGM will be held in January 2023. At this point, we are hopeful of a more stable and established club, operating with more certainty considering COVID-19 and wider society. We strongly feel this will be the right time to offer full nominations and elections.

In the meantime we are working hard to identify additional senior and junior volunteer positions to supplement our existing team. We know we need more support and greater diversity, both in representation of our members and in terms of skills and experience.

We are hopeful of your support.

## **Club Chair**

Mr Terry O'Neill

## **Club President**

Mr George Randles

## **Honorary Treasurer**

Mr Aaron Ferguson ACA

## **Honorary Secretary**

Mr Philip Gillard

## **Sporting Director**

Mr Chris Johnson

## **Operations Director**

Mr Dan Bruce



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# Notice of AGM

Notice is hereby given that the first Annual General Meeting ("AGM") of Helsby Community Sports Club will be held at Helsby Community Sports Club, Callender Way, Helsby WA6 0FX on Wednesday 9th February 2022 at 19:30.

## Agenda

1. **Welcome and Apologies**

Chair

2. **Chair's Report**

Chair

3. **Presentation of Financial Statements and Reports**

Hon. Treasurer

4. **Vote - Resolution 1 - Adoption of Financial Statements**

Chair

5. **Vote - Resolution 2 - CASC Status**

Chair

6. **Presentation of Operations Report**

Commercial & Operations Director

7. **Presentation of Sports Report**

Sports Director

8. **Members' Question and Answer Session**

Chair

9. **Vote - Resolution 3 - Appointment of Directors**

Chair

10. **Any Other Business**

Chair

Copies of reports, financial statements, resolutions and other supporting documents can be found at [www.helsbysports.co.uk/agm-2022](http://www.helsbysports.co.uk/agm-2022) or by contacting Phil Gillard, Hon. Secretary.

Please direct all queries to:

**Phil Gillard**

Hon. Secretary – [phil@helsbysports.co.uk](mailto:phil@helsbysports.co.uk)



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# Resolution 1

## MEMBERS' ORDINARY RESOLUTION

At the general meeting of Helsby Community Sports Club ("the Club") held at Sports Centre, Callender Way, Helsby WA6 0FX on 9 February 2022, the following resolution is proposed:

That the draft financial statements for the period ended 30 September 2021 including the Balance Sheet as at 30 September 2021, the Statement of Profit and Loss for the period ended 30 September 2021, along with the notes appended thereto, placed before the meeting, be and are hereby approved.

That the Club Chair and Honorary Treasurer be jointly authorised to sign these financial statements.

That the Honorary Treasurer is authorised to file these financial statements with Companies House in whatsoever format that is deemed appropriate and is compliant with company law.

### Background to this resolution

*This resolution approves the financial statements found later in this pack, and permits the Treasurer to file these with Companies House and, where required, HM Revenue and Customs.*

*Note, the membership do not formally approve the Operations Company financial statements, but they are provided in this pack for review.*

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# Resolution 2

## MEMBERS' ORDINARY RESOLUTION

At the general meeting of Helsby Community Sports Club ("the Club") held at Sports Centre, Callender Way, Helsby WA6 0FX on 9 February 2022, the following resolution is proposed:

That, pursuant to the Club's legal obligations derived from its lease with Cheshire West and Chester Council ("the lease"), the Community Use Agreement ("the CUA") with Cheshire West and Chester Council and its registration as a Community Amateur Sports Club with HM Revenue and Customs, number CH12383, the Directors are hereby authorised to do all such acts, deeds and things as may be necessary to ensure compliance with the lease, the CUA, The Community Amateur Sports Clubs Regulations 2015, Part 13, Chapter 9 Corporation Tax Act 2010, HM Revenue and Customs guidance pertaining to Community Amateur Sports Clubs and such other guidance, legislation and other commitments that may apply to the Club, such that it will meet its legal obligations to Cheshire West and Chester Council and HM Revenue and Customs, and maintain its status as a registered Community Amateur Sports Club.

### Background to this resolution

*Continued registration as a Community Amateur Sports Club (CASC) with HM Revenue and Customs is essential to the club's survival.*

*It is a legal requirement, placed upon us by our lease with Cheshire West and Chester Council and our Community Use Agreement, i.e. it is a condition of our occupancy and use of our facilities. It is also a financial requirement - the club*

*could not survive in its current form without the tax reliefs available with CASC status, specifically relief from Business Rates and Corporation Tax.*

*This resolution makes it clear beyond doubt that the Directors must act at all times to protect the club's registration as a CASC.*



---

# Resolution 3

## MEMBERS' ORDINARY RESOLUTION

At the general meeting of Helsby Community Sports Club ("the Club") held at Sports Centre, Callender Way, Helsby WA6 0FX on 9 February 2022, the following resolution is proposed:

That George Randles be reappointed as a Director in the role of Club President, with a term ending no later than 31 January 2023.

That Terence O'Neill be reappointed as a Director in the role of Club Chair, with a term ending no later than 31 January 2023.

That Aaron Ferguson be reappointed as a Director in the role of Honorary Treasurer, with a term ending no later than 31 January 2023.

That Philip Gillard be reappointed as a Director in the role of Honorary Secretary, with a term ending no later than 31 January 2023.

That Daniel Bruce be reappointed as a Director in the role of Operations Director, with a term ending no later than 31 January 2023.

That Chris Johnson be reappointed as a Director in the role of Sports Director, with a term ending no later than 31 January 2023.

That the Directors shall establish detailed rules for the nomination and election of Directors to the Board on an individual basis no later than 31 October 2022.

That the Directors shall review the composition of the Board of Directors and make recommendations for the appointment of new roles at the next Annual General Meeting of the Club, if any.

### Background to this resolution

See 'Letter to Members' above.

*This resolution approves the Board of Directors for the period 10 February 2022 to 31 January 2023.*

*It also requires the current Board of Directors to organise elections for approved Board positions and to circulate the rules and process for those elections no later than 31 October 2022.*

*Finally, it requires the Board to carefully review the Director positions, and decide if new Board roles are required.*

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# Financial Statements – Year Ended 30 September 2021

Helsby Community Sports Club

In the printed version of this document, these statements are available as a separate Appendix.



**HELBY COMMUNITY SPORTS CLUB  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 2 OCTOBER 2020 TO 30 SEPTEMBER 2021**

**Helsby Community Sports Club**  
**Directors' Report and Unaudited Financial Statements**  
**For the Period 2 October 2020 to 30 September 2021**

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Detailed Income Statement	9



**Helsby Community Sports Club**  
**Company Information**  
**For the Period 2 October 2020 to 30 September 2021**

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<b>Directors</b>	Mr Aaron Ferguson Mr Philip Gillard Mr Daniel Bruce Mr Christopher Johnson Mr Terence O'Neill Mr George Randles
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<b>Secretary</b>	Mr Philip Gillard
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<b>Company Number</b>	12923424
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<b>Registered Office</b>	Sports Centre Callender Way Helsby Cheshire WA6 0FX
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<b>Business</b>	Sports Centre Callender Way Helsby Cheshire WA6 0FX
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**Helsby Community Sports Club**  
**Company No. 12923424**  
**Directors' Report For the Period 2 October 2020 to 30 September 2021**

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The directors present their report and the financial statements for the period ended 30 September 2021.

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Directors**

The directors who held office during the period were as follows:

Mr Aaron Ferguson	APPOINTED	02/10/2020
Mr Philip Gillard	APPOINTED	28/02/2021
Mr Daniel Bruce	APPOINTED	01/04/2021
Mr Christopher Johnson	APPOINTED	28/02/2021
Mr Terence O'Neill	APPOINTED	02/10/2020
Mr George Randles	APPOINTED	28/02/2021

Mrs Joanna Ellis held office during the period 2 October 2020 to 3 March 2021.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

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**Mr Aaron Ferguson**

Director

15/02/2022

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**Mr Terence O'Neill**

Director



**Helsby Community Sports Club**  
**Income Statement**  
**For the Period 2 October 2020 to 30 September 2021**

---

	<b>Notes</b>	<b>30 September 2021</b>
		<b>£</b>
<b>TURNOVER</b>		21,953
<b>GROSS SURPLUS</b>		21,953
Administrative expenses		(7,386)
Other operating income		452
<b>OPERATING SURPLUS</b>		15,019
Other interest receivable and similar income		1
<b>SURPLUS FOR THE FINANCIAL PERIOD</b>		15,020

The notes on pages 6 to 8 form part of these financial statements.

**Helsby Community Sports Club  
Statement of Financial Position  
As at 30 September 2021**

		<b>30 September 2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>3</b>		177,933
			<u>177,933</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>4</b>	34,814	
Cash at bank and in hand		<u>112,766</u>	
			147,580
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	<u>(90,348)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>57,232</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>235,165</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>6</b>		<u>(36,978)</u>
<b>NET ASSETS</b>			<u>198,187</u>
Income Statement			<u>198,187</u>
<b>MEMBERS' FUNDS</b>			<u>198,187</u>

For the period ending 30 September 2021 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 in accordance with section 476 of the Companies Act 2006.
- 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.

On behalf of the board

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**Mr Aaron Ferguson**

Director

15/02/2022

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**Mr Terence O'Neill**

Director

The notes on pages 6 to 8 form part of these financial statements.



**Helsby Community Sports Club**  
**Notes to the Financial Statements**  
**For the Period 2 October 2020 to 30 September 2021**

---

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% Straight Line Basis
Fixtures & Fittings	10% Straight Line Basis
Computer Equipment	20% Straight Line Basis

**1.4. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to income and expenditure account as incurred.

The company was assigned a lease for the building, sports facilities and land at Sports Centre, Callender Way, Helsby. The lease term is 99 years commencing 18 December 2020 and was assigned to the company by the Trustees of the former unincorporated association on 21 May 2021. The rent due under the lease is a peppercorn rent. The freeholder retains substantial rights and privileges regarding use of the land, the conduct of the company as leaseholder and rights of inspection and enquiry. Further, the lease does not provide any option for freeholder ownership to the leaseholder. Accordingly, the lease is determined to be an operating lease and neither the land and facilities nor the obligations under the lease are capitalised.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL

**Helsby Community Sports Club**  
**Notes to the Financial Statements (continued)**  
**For the Period 2 October 2020 to 30 September 2021**

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 2 October 2020	11,226	142,974	30,725	184,925
As at 30 September 2021	11,226	142,974	30,725	184,925
<b>Depreciation</b>				
As at 2 October 2020	-	-	-	-
Provided during the period	134	4,779	2,079	6,992
As at 30 September 2021	134	4,779	2,079	6,992
<b>Net Book Value</b>				
As at 30 September 2021	11,092	138,195	28,646	177,933
As at 2 October 2020	11,226	142,974	30,725	184,925

**4. Debtors**

	<b>30 September 2021</b>
	<b>£</b>
<b>Due within one year</b>	
Club subscriptions owed by subsidiary	5,320
Amounts owed by subsidiaries	29,494
	<u>34,814</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>30 September 2021</b>
	<b>£</b>
Trade creditors	(452)
Bank loans and overdrafts	36,000
Directors' loan accounts	54,800
	<u>90,348</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>30 September 2021</b>
	<b>£</b>
Loan repayments from HLTC	942
Restricted grants	33,036
Unrestricted grants	3,000
	<u>36,978</u>



**Helsby Community Sports Club**  
**Notes to the Financial Statements (continued)**  
**For the Period 2 October 2020 to 30 September 2021**

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**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**8.**

As a Community Amateur Sports Club the company is entitled to a mandatory 80% relief on Business Rates, plus a discretionary 20% relief. On the date of these accounts, the company is yet to receive confirmation of the Rateable Value of its premises from the Valuation Office Agency, and a Rates Bill from Cheshire West and Chester County Council. The company anticipates it will secure rates relief at 100%, being the position offered by Cheshire West and Chester County Council at its previous site. Accordingly, no accrual has been made for Business Rates.

**9. General Information**

Helsby Community Sports Club is a private company, limited by guarantee, incorporated in England & Wales, registered number 12923424. The registered office is Sports Centre, Callender Way, Helsby, Cheshire, WA6 0FX.

**Helsby Community Sports Club**  
**Detailed Income Statement**  
**For the Period 2 October 2020 to 30 September 2021**

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	<b>30 September 2021</b>	
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>		
Donations from Trading Subsidiary		16,633
Membership Subscriptions		5,320
		<hr/>
		21,953
 <b>GROSS SURPLUS</b>		 21,953
 <b>Administrative Expenses</b>		
Rent	360	
Legal fees	35	
Depreciation	6,992	
Sundry expenses	(1)	
	<hr/>	
		(7,386)
 <b>Other Operating Income</b>		
Other income - contributing to other operating income	452	
	<hr/>	
		452
		<hr/>
 <b>OPERATING SURPLUS</b>		 15,019
 <b>Other interest receivable and similar income</b>		
Bank interest receivable	1	
	<hr/>	
		1
		<hr/>
 <b>SURPLUS FOR THE FINANCIAL PERIOD</b>		 15,020
		<hr/> <hr/>



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# Financial Statements – Year Ended 30 September 2021

Helsby Community Sports Club (Operations) Limited

In the printed version of this document, these statements are available as a separate Appendix.

**HELSEBY COMMUNITY SPORTS CLUB (OPERATIONS) LIMITED  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 4 NOVEMBER 2020 TO 30 SEPTEMBER 2021**

**Helsby Community Sports Club (Operations) Limited  
Directors' Report and Unaudited Financial Statements  
For the Period 4 November 2020 to 30 September 2021**

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Trading Profit and Loss Account	8—9



**Helsby Community Sports Club (Operations) Limited**  
**Company Information**  
**For the Period 4 November 2020 to 30 September 2021**

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**Directors**                      Mr Aaron Ferguson  
   Mr Philip Gillard  
   Mr Daniel Bruce

**Secretary**                      Mr Philip Gillard

**Company Number**              12995340

**Registered Office**              Sports Centre  
   Callender Way  
   Helsby  
   Cheshire  
   WA6 0FX

**Helsby Community Sports Club (Operations) Limited**  
**Company No. 12995340**  
**Directors' Report For the Period 4 November 2020 to 30 September 2021**

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The directors present their report and the financial statements for the period ended 30 September 2021.

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they 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 the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Directors**

The directors who held office during the period were as follows:

Mr Aaron Ferguson	APPOINTED	04/11/2020		
Mr Philip Gillard	APPOINTED	04/03/2021		
Mr Daniel Bruce	APPOINTED	01/04/2021		
Mr Terence O'Neill	APPOINTED	04/11/2020	RESIGNED	26/05/2021
Mrs Joanna Ellis	APPOINTED	04/11/2020	RESIGNED	04/03/2021

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

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**Mr Aaron Ferguson**

Director

15/02/2022

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**Mr Daniel Bruce**

Director

**Helsby Community Sports Club (Operations) Limited**  
**Profit and Loss Account**  
**For the Period 4 November 2020 to 30 September 2021**

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	Notes	30 September 2021 £
<b>TURNOVER</b>		179,480
Cost of sales		(58,393)
		<hr/>
<b>GROSS PROFIT</b>		121,087
Administrative expenses		(101,537)
		<hr/>
<b>OPERATING PROFIT</b>		19,550
Interest payable and similar charges		(6,045)
		<hr/>
<b>PROFIT FOR THE FINANCIAL PERIOD</b>		<hr/> <hr/> 13,505

The notes on pages 6 to 7 form part of these financial statements.



**Helsby Community Sports Club (Operations) Limited**  
**Balance Sheet**  
**As at 30 September 2021**

		<b>30 September 2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>3</b>		17,482
			17,482
<b>CURRENT ASSETS</b>			
Stocks	<b>4</b>	9,990	
Debtors	<b>5</b>	9,928	
Cash at bank and in hand		27,037	
		46,955	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(50,932)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(3,977)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			13,505
<b>NET ASSETS</b>			13,505
Profit and Loss Account			13,505
<b>SHAREHOLDERS' FUNDS</b>			13,505

For the period ending 30 September 2021 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 in accordance with section 476 of the Companies Act 2006.
- 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.

On behalf of the board

-----  
**Mr Aaron Ferguson**

Director

15/02/2022

-----  
**Mr Daniel Bruce**

Director

The notes on pages 6 to 7 form part of these financial statements.

**Helsby Community Sports Club (Operations) Limited**  
**Notes to the Financial Statements**  
**For the Period 4 November 2020 to 30 September 2021**

---

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Straight Line Basis
Fixtures & Fittings	10% Straight Line Basis
Computer Equipment	20% Straight Line Basis

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 19

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 4 November 2020	15,159	60	3,479	18,698
As at 30 September 2021	15,159	60	3,479	18,698
<b>Depreciation</b>				
As at 4 November 2020	-	-	-	-
Provided during the period	976	-	240	1,216
As at 30 September 2021	976	-	240	1,216
<b>Net Book Value</b>				
As at 30 September 2021	14,183	60	3,239	17,482
As at 4 November 2020	15,159	60	3,479	18,698

**Helsby Community Sports Club (Operations) Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 4 November 2020 to 30 September 2021**

**4. Stocks**

	<b>30 September 2021</b>
	<b>£</b>
Bar Stock	9,990
	<u>9,990</u>

**5. Debtors**

	<b>30 September 2021</b>
	<b>£</b>
<b>Due within one year</b>	
Trade debtors	8,288
Prepayments and accrued income	1,374
Net wages	266
	<u>9,928</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>30 September 2021</b>
	<b>£</b>
Trade creditors	10,353
Other taxes and social security	784
VAT	534
Club subscriptions payable	5,420
Section subscriptions payable	4,025
Pensions contributions payable	322
Amounts owed to parent undertaking	29,494
	<u>50,932</u>

**7. Post Balance Sheet Events**

In January 2022 the company entered into discussions with its water utilities supplier to establish a water utilities account. To this date, no charges have been received for water. It is the understanding of the Directors that liabilities can only be established for a maximum of six months retrospectively, so any accrued amounts prior to the balance sheet date would be small. Accordingly, no accrual has been made in these accounts for water utilities. A material additional cost for water utilities is anticipated for the Year Ended 30 September 2022.

**8. Ultimate Parent Undertaking and Controlling Party**

The company's immediate and ultimate parent undertaking is Helsby Community Sports Club. Helsby Community Sports Club is a Company Limited by Guarantee incorporated in England & Wales. The ultimate controlling party is Helsby Community Sports Club who controls 100% of the shares of Helsby Community Sports Club (Operations) Limited.

**9. General Information**

Helsby Community Sports Club (Operations) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 12995340. The registered office is Sports Centre, Callender Way, Helsby, Cheshire, WA6 0FX.



**Helsby Community Sports Club (Operations) Limited**  
**Trading Profit and Loss Account**  
**For the Period 4 November 2020 to 30 September 2021**

	<b>30 September 2021</b>	
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>		
Sports Pitch Hire		62,379
Bar Income		99,863
Function Room Income		9,099
Snooker Room Income		1,222
Associate Member Subscriptions		4,560
Other trading income		2,357
		<hr/>
		179,480
<b>COST OF SALES</b>		
Cost of Bar Sales (Purchases)	36,962	
Other Direct Bar Costs	6,581	
Direct Bar Wages	11,696	
Cost of Kitchen Sales (Purchases)	3,154	
	<hr/>	
		(58,393)
		<hr/>
<b>GROSS PROFIT</b>		121,087
<b>Administrative Expenses</b>		
Wages and salaries	29,239	
Employers pensions - defined contributions scheme	378	
Staff training	88	
Light and heat	13,196	
Repairs and maintenance	8,981	
Cleaning	6,892	
Security costs	2,498	
Computer software costs	3,037	
Computer and IT consumables	888	
Insurance	170	
Printing, postage and stationery	1,868	
Advertising and marketing costs	949	
Telecommunications	1,223	
Legal fees	762	
Bank charges	323	
Merchant services charges	1,830	
Charitable donations	16,633	
Depreciation	1,216	
Sundry expenses	849	
Waste management	1,846	
Uniform and PPE	178	
Sports facility maintenance	8,878	
Cash Variances	(385)	
	<hr/>	
		(101,537)
		<hr/>
<b>OPERATING PROFIT</b>		19,550

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**Helsby Community Sports Club (Operations) Limited**  
**Trading Profit and Loss Account (continued)**  
**For the Period 4 November 2020 to 30 September 2021**

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**Interest payable and similar expenses**

Irrecoverable VAT

6,045

(6,045)

**PROFIT FOR THE FINANCIAL PERIOD**

13,505

The information in this report is prepared by the Board of Directors. To the best of their knowledge, the information presented is accurate but is offered without warranty or guarantee.

This report has been prepared solely for the members of Helsby Community Sports Club, a company limited by guarantee registered in England & Wales number 12923424. The Board of Directors accept no liability (including for negligence) to anyone else in connection with this document, and it may not be provided to anyone else without the express permission of the Board of Directors.

Unless otherwise indicated, figures are provided in British Pound Sterling (GBP) rounded to the nearest pound. Numbers presented outside the formal financial statements are for presentation only, and may not sum or reconcile precisely with the formal financial statements.

**Helsby Community Sports Club**

A company limited by guarantee, registered in England & Wales number 12923424

Registered as a Community Amateur Sports Club with HM Revenue and Customs, CH12383

Registered Address: Sports Centre, Callender Way, Helsby, Frodsham, Cheshire, England WA6 0FX

