

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 May 2021**  
**for**  
**BRANDON UNITED FOOTBALL CLUB**

Mitchells Grievson  
Chartered Accountants  
Kensington House  
3 Kensington  
Bishop Auckland  
Co. Durham  
DL14 6HX

# **BRANDON UNITED FOOTBALL CLUB**

## **Contents of the Financial Statements for the year ended 31 May 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11</b>

# **BRANDON UNITED FOOTBALL CLUB**

## **Report of the Trustees for the year ended 31 May 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

The objects of the charity are to promote community participation in healthy recreation by providing facilities and coaching for the playing of football. The charity provides opportunities for people of all ages to be coached, developed and to play football. The charity encourages skills development and enjoyment without the pressure of having to achieve with an emphasis on fun.

#### **Significant activities**

The charity aims to provide or assist in the provision of facilities in the interests of social welfare for the recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, to promote and protect good health by providing advice on healthy eating and exercise and to advance education and training, in particular but not exclusively to advance physical education and to provide courses in sports coaching.

### **FINANCIAL REVIEW**

#### **Financial position**

Financially, 2020/2021 has been a challenging year due to the Covid lockdowns and restrictions. However, the charity has used this opportunity to secure funds for the improvement of the club facilities and has carried out work to this effect. The new facilities offered to the community should ensure that the charity will see increased public participation which should grow year on year.

The net incoming resources for the year has been £33,066 (2020: £17,093) and this will continue to be used to further the aims of the charity.

#### **Reserves policy**

Reserves are needed to sustain operations during periods when there is an unanticipated shortfall in the main income sources. The trustees review the risk of the charity on a regular basis and they ensure that there are sufficient funds readily available to enable to support its ongoing operations.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a Deed of trust.

# **BRANDON UNITED FOOTBALL CLUB**

## **Report of the Trustees for the year ended 31 May 2021**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Organisational structure**

The Management Committee consists of not less than 5 or more than 30 Members and Junior Members. The Management Committee may in addition appoint not more than 5 co-opted members but so that no one may be appointed as a co-opted member, if as a result, more than one third of the members of the Management Committee would be co-opted members. Each appointment of a co-opted member shall be made at meetings of the Management Committee and will commence from a time decided by the Management Committee.

Two Junior Members shall represent the Junior Members at the Management Committee, they will have the right of audience.

All members of the Management Committee shall retire from office together at the end of the Annual General Meeting next after the date on which they came into office but they may be re-elected or re-appointed.

The proceedings of the Management Committee shall not be invalidated by any vacancy among its number or by any failure to appoint or any defect in the appointment or qualification of a member.

Nobody shall be appointed a member of the Management Committee who is aged eighteen or would if appointed be disqualified under the provisions of the following clause.

No person shall be entitled to act as a member of the Management Committee whether on the first or subsequent entry into office until after signing in the minute file of the Management Committee a declaration of acceptance and of willingness to act in the trusts of The Club.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
(England and Wales)

**Registered Charity number**  
1122705

**Registered office**  
Park Lodge  
Brancepeth  
Co. Durham  
DL17 8DZ

**Trustees**  
G Rae  
Ms J Cleminson

**Company Secretary**

**Independent Examiner**  
Mitchells Grievson  
Chartered Accountants  
Kensington House  
3 Kensington  
Bishop Auckland  
Co. Durham  
DL14 6HX

Approved by order of the board of trustees on .....17/3/22..... and signed on its behalf by:

**BRANDON UNITED FOOTBALL CLUB**

**Report of the Trustees  
for the year ended 31 May 2021**

  
.....  
Ms J Cleminson - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon United Football Club**

**Independent examiner's report to the trustees of Brandon United Football Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nigel Rea  
FCA  
Mitchells Grievson  
Chartered Accountants  
Kensington House  
3 Kensington  
Bishop Auckland  
Co. Durham  
DL14 6HX

Date: 17/3/22

**BRANDON UNITED FOOTBALL CLUB**

**Statement of Financial Activities  
for the year ended 31 May 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>82,814</b>	<b>47,334</b>	<b>130,148</b>	109,787
Investment income	2	<b>1</b>	-	<b>1</b>	-
<b>Total</b>		<b>82,815</b>	<b>47,334</b>	<b>130,149</b>	109,787
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Football club		<b>49,749</b>	<b>47,334</b>	<b>97,083</b>	92,694
<b>NET INCOME</b>		<b>33,066</b>	-	<b>33,066</b>	17,093
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>106,573</b>	-	<b>106,573</b>	89,480
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>139,639</b>	-	<b>139,639</b>	106,573

The notes form part of these financial statements

# BRANDON UNITED FOOTBALL CLUB

## Balance Sheet 31 May 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	110,559	-	110,559	110,559
<b>CURRENT ASSETS</b>					
Cash at bank		59,883	8,857	68,740	23,636
<b>CREDITORS</b>					
Amounts falling due within one year	6	(30,803)	-	(30,803)	(27,622)
<b>NET CURRENT ASSETS</b>		<u>29,080</u>	<u>8,857</u>	<u>37,937</u>	<u>(3,986)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		139,639	8,857	148,496	106,573
<b>ACCRUALS AND DEFERRED INCOME</b>	8	-	(8,857)	(8,857)	-
<b>NET ASSETS</b>		<u>139,639</u>	<u>-</u>	<u>139,639</u>	<u>106,573</u>
<b>FUNDS</b>	9				
Unrestricted funds				139,639	106,573
<b>TOTAL FUNDS</b>				<u>139,639</u>	<u>106,573</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17/3/22 and were signed on its behalf by:

  
J Clemmison - Trustee

The notes form part of these financial statements



# BRANDON UNITED FOOTBALL CLUB

## Notes to the Financial Statements for the year ended 31 May 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

#### Taxation

The charity is exempt from corporation 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. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	<u>1</u>	<u>-</u>

# BRANDON UNITED FOOTBALL CLUB

## Notes to the Financial Statements - continued for the year ended 31 May 2021

### 3. TRUSTEES' REMUNERATION AND BENEFITS

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 nor for the year ended 31 May 2020.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	109,787	-	109,787
<b>EXPENDITURE ON</b>			
Charitable activities			
Football club	92,694	-	92,694
<b>NET INCOME</b>	17,093	-	17,093
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	89,480	-	89,480
<b>TOTAL FUNDS CARRIED FORWARD</b>	106,573	-	106,573

### 5. TANGIBLE FIXED ASSETS

	Improvements to property £
<b>COST</b>	
At 1 June 2020 and 31 May 2021	110,559
<b>NET BOOK VALUE</b>	
At 31 May 2021	110,559
At 31 May 2020	110,559

**BRANDON UNITED FOOTBALL CLUB**

**Notes to the Financial Statements - continued  
for the year ended 31 May 2021**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 7)	<b>1,803</b>	140
Other loans (see note 7)	<b>28,314</b>	26,982
Trade creditors	<b>186</b>	-
Accrued expenses	<b>500</b>	500
	<u><b>30,803</b></u>	<u><b>27,622</b></u>

**7. LOANS**

An analysis of the maturity of loans is given below:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank overdrafts	<b>1,803</b>	140
Other loans	<b>28,314</b>	26,982
	<u><b>30,117</b></u>	<u><b>27,122</b></u>

**8. ACCRUALS AND DEFERRED INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>8,857</b>	-
	<u><b>8,857</b></u>	<u><b>-</b></u>

**9. MOVEMENT IN FUNDS**

	At 1.6.20	Net movement in funds	At 31.5.21
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>6,573</b>	<b>33,066</b>	<b>39,639</b>
Property revaluation	<b>100,000</b>	<b>-</b>	<b>100,000</b>
	<u><b>106,573</b></u>	<u><b>33,066</b></u>	<u><b>139,639</b></u>
<b>TOTAL FUNDS</b>	<u><b>106,573</b></u>	<u><b>33,066</b></u>	<u><b>139,639</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>82,815</b>	<b>(49,749)</b>	<b>33,066</b>
<b>Restricted funds</b>			
Club Improvements	<b>47,334</b>	<b>(47,334)</b>	<b>-</b>
	<u><b>130,149</b></u>	<u><b>(97,083)</b></u>	<u><b>33,066</b></u>
<b>TOTAL FUNDS</b>	<u><b>130,149</b></u>	<u><b>(97,083)</b></u>	<u><b>33,066</b></u>

# BRANDON UNITED FOOTBALL CLUB

## Notes to the Financial Statements - continued for the year ended 31 May 2021

### 9. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
<b>Unrestricted funds</b>			
General fund	(10,520)	17,093	6,573
Property revaluation	100,000	-	100,000
	<u>89,480</u>	<u>17,093</u>	<u>106,573</u>
<b>TOTAL FUNDS</b>	<u>89,480</u>	<u>17,093</u>	<u>106,573</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,787	(92,694)	17,093
	<u>109,787</u>	<u>(92,694)</u>	<u>17,093</u>
<b>TOTAL FUNDS</b>	<u>109,787</u>	<u>(92,694)</u>	<u>17,093</u>

### 10. RELATED PARTY DISCLOSURES

During the year the charity has carried out improvements to the premises it occupies. The work was carried out by an independent third party and was project managed by a company in which the trustee, Mr G Rae, is also a director. The amounts paid to this company during the year amount to £46,285 and all transactions were carried out at arm's length. There are no outstanding balances due to this company at the year end.

**BRANDON UNITED FOOTBALL CLUB**

**Detailed Statement of Financial Activities  
for the year ended 31 May 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,449	7,530
Miscellaneous income	6,646	42,094
Grants	68,085	-
Subscription	28,226	28,199
Gate receipts	2,383	4,280
Clubhouse income	2,721	17,684
Council Covid support grant	20,638	10,000
	<hr/> 130,148	<hr/> 109,787
<b>Investment income</b>		
Interest receivable	1	-
	<hr/> 130,149	<hr/> 109,787
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Match Day costs	7,732	24,931
Playing equipment and coaching	24,620	23,763
Club house purchases	3,679	21,709
Other costs	2,007	6,748
Club improvements	47,334	-
	<hr/> 85,372	<hr/> 77,151
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,177	1,304
Accountancy	500	500
Rent	4,890	6,703
Repairs and renewals	1,675	7,036
Water rates	1,121	-
Heat and light	2,348	-
	<hr/> 11,711	<hr/> 15,543
Total resources expended	<hr/> 97,083	<hr/> 92,694
<b>Net income</b>	<hr/> <hr/> 33,066	<hr/> <hr/> 17,093

This page does not form part of the statutory financial statements