

AEK-BOCO FC LIMITED

England & Wales · Charity number 1123679

Details

Status	Registered
Legal form	Charitable company
Company number	05513835
Registered	2008-04-15
Register	View on the Charity Commission register

Contact

Address	Aek Boco Football Club Ltd Greenbank Road Hanham Bristol BS15 3RZ
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Phone	07714899289
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Email	webenquiry@aek-bocofc.com
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Website	www.aek-bocofc.com
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Activities

Objects: TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION THROUGH THE PROVISION OF FACILITIES FOR PLAYING FOOTBALL.

Activities: Promote community participation in healthy recreation through the provision of facilities for playing football.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE GLOUCESTERSHIRE AND BRISTOL
- Bristol City
- Gloucestershire
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£186,213	£180,869	-	-
2024-05-31	£160,888	£139,816	-	-
2023-05-31	£225,979	£140,237	-	-
2022-05-31	£258,459	£101,138	-	-
2021-05-31	£67,964	£20,164	-	-

Trustees

Name	Role	Appointed
JOHN WITHEY		
Lee Howard		2021-08-16
Russell Hemmings		2021-08-16

AEK-BOCO FC LIMITED

England & Wales - Charity number 1123679

Accounts

REGISTERED COMPANY NUMBER: 05513835 (England and Wales)
REGISTERED CHARITY NUMBER: 1123679

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2025
for
AEK BOCO FC LTD

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

AEK BOCO FC LTD

Contents of the Financial Statements
for the Year Ended 31 May 2025

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AEK BOCO FC LTD

Report of the Trustees **for the Year Ended 31 May 2025**

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 2025. 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 objective of the charity is to promote community participation in healthy recreation through the provision of facilities for playing football.

The main activities of the charity are coaching and arranging amateur association football matches for its members. The membership is open to the wider section of the public.

Grantmaking

The Charity does not make any grants.

Volunteers

The charity is run by volunteers who are not entitled to remuneration.

FINANCIAL REVIEW

Principal funding sources

Charity's principal source of funds are income from member's voluntary subscriptions, registration fees, sponsorships, grants, donations from the public and Gift Aid payment from the subsidiary etc.

Funds in deficit

There are no funds in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05513835 (England and Wales)

Registered Charity number

1123679

Registered office

Brunel House
11 The Promenade,
Clifton
Bristol
BS8 3NG

Trustees

J Withey
R Hemmings
L Howard
J E Winter

Company Secretary

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

Approved by order of the board of trustees on 4 July 2025 and signed on its behalf by:

AEK BOCO FC LTD

Report of the Trustees
for the Year Ended 31 May 2025

J Withey - Trustee

**Independent Examiner's Report to the Trustees of
AEK BOCO FC LTD**

Independent examiner's report to the trustees of AEK BOCO FC LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

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.

D R Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

Date:

AEK BOCO FC LTD

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		156,959	134,977
Charitable activities			
Presentation Evening		16,961	9,215
Other trading activities	2	4,550	13,148
Investment income	3	1,483	826
Other income		6,260	2,722
Total		<u>186,213</u>	<u>160,888</u>
EXPENDITURE ON			
Raising funds		-	400
Charitable activities			
Football Club		93,633	72,297
Christmas Party		1,546	900
Presentation Evening		4,086	4,149
Kids Party		-	41
Other		81,604	62,029
Total		<u>180,869</u>	<u>139,816</u>
NET INCOME		5,344	21,072
RECONCILIATION OF FUNDS			
Total funds brought forward		528,313	507,241
TOTAL FUNDS CARRIED FORWARD		<u><u>533,657</u></u>	<u><u>528,313</u></u>

The notes form part of these financial statements

AEK BOCO FC LTD**Balance Sheet****31 May 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	323,449	305,529
CURRENT ASSETS			
Debtors: amounts falling due within one year	9	35,374	23,697
Investments	10	100	100
Cash at bank and in hand		181,356	206,761
		<u>216,830</u>	<u>230,558</u>
CREDITORS			
Amounts falling due within one year	11	(6,622)	(7,774)
NET CURRENT ASSETS		<u>210,208</u>	<u>222,784</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>533,657</u>	<u>528,313</u>
NET ASSETS		<u>533,657</u>	<u>528,313</u>
FUNDS	12		
Unrestricted funds:			
General fund		<u>533,657</u>	<u>528,313</u>
TOTAL FUNDS		<u>533,657</u>	<u>528,313</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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 4 July 2025 and were signed on its behalf by:

J Withey - Trustee

AEK BOCO FC LTD

Notes to the Financial Statements **for the Year Ended 31 May 2025**

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.

Preparation of consolidated financial statements

AEK Boco FC Ltd owns 100% shares in its subsidiary company named as AEK Boco FC Trading Limited. The financial statements contain information about AEK Boco FC Ltd as an individual charitable company and do not contain consolidated financial information as the parent of the group. The Company has taken the option under section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

Club house	- Not Provided (See note below)
Fixtures and fittings	- 15% on reducing balance basis
Motor vehicles	- 25% on reducing balance basis
Computer equipment	- 33.33% on reducing balance

The directors and trustees have carried out a full impairment review in accordance with FRS 11, as a result of which no depreciation charge is made in respect of Club House on the ground that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

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.

Government grants

Government grants are recognised in income when the grant proceeds are receivable provided that the terms of the grant do not impose future performance related conditions, as allowed by the performance model under FRS 102.

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fund raising events	4,550	13,148
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,483	826
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	28,426	26,198
Surplus on disposal of fixed assets	-	(5,337)
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

6. STAFF COSTS

The average number of employees during the year was 0 (2023: 0).

The average monthly number of employees during the year was as follows:

	2025	2024
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	134,977
Charitable activities	
Presentation Evening	9,215
Other trading activities	13,148
Investment income	826
Other income	2,722
Total	<u>160,888</u>
EXPENDITURE ON	
Raising funds	400
Charitable activities	
Football Club	72,297
Christmas Party	900
Presentation Evening	4,149
Kids Party	41

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	62,029
Total	<u>139,816</u>
 NET INCOME	 21,072
 RECONCILIATION OF FUNDS	
Total funds brought forward	507,241
 TOTAL FUNDS CARRIED FORWARD	 <u><u>528,313</u></u>

8. TANGIBLE FIXED ASSETS

	Club house £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2024	163,545	183,868	47,255	4,581	399,249
Additions	<u>16,467</u>	<u>29,879</u>	<u>-</u>	<u>-</u>	<u>46,346</u>
At 31 May 2025	<u>180,012</u>	<u>213,747</u>	<u>47,255</u>	<u>4,581</u>	<u>445,595</u>
 DEPRECIATION					
At 1 June 2024	-	70,118	20,031	3,571	93,720
Charge for year	<u>-</u>	<u>21,283</u>	<u>6,806</u>	<u>337</u>	<u>28,426</u>
At 31 May 2025	<u>-</u>	<u>91,401</u>	<u>26,837</u>	<u>3,908</u>	<u>122,146</u>
 NET BOOK VALUE					
At 31 May 2025	<u>180,012</u>	<u>122,346</u>	<u>20,418</u>	<u>673</u>	<u>323,449</u>
At 31 May 2024	<u>163,545</u>	<u>113,750</u>	<u>27,224</u>	<u>1,010</u>	<u>305,529</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
AEK Boco FC Trading Ltd	33,752	22,625
Prepayments	<u>1,622</u>	<u>1,072</u>
	<u>35,374</u>	<u>23,697</u>

10. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Shares in group undertakings	<u>100</u>	<u>100</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	6,622	7,774
	<u>6,622</u>	<u>7,774</u>

12. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	528,313	5,344	533,657
	<u>528,313</u>	<u>5,344</u>	<u>533,657</u>
TOTAL FUNDS	<u>528,313</u>	<u>5,344</u>	<u>533,657</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	186,213	(180,869)	5,344
	<u>186,213</u>	<u>(180,869)</u>	<u>5,344</u>
TOTAL FUNDS	<u>186,213</u>	<u>(180,869)</u>	<u>5,344</u>

Comparatives for movement in funds

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	507,241	21,072	528,313
	<u>507,241</u>	<u>21,072</u>	<u>528,313</u>
TOTAL FUNDS	<u>507,241</u>	<u>21,072</u>	<u>528,313</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,888	(139,816)	21,072
	<u>160,888</u>	<u>(139,816)</u>	<u>21,072</u>
TOTAL FUNDS	<u>160,888</u>	<u>(139,816)</u>	<u>21,072</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	507,241	26,416	533,657
TOTAL FUNDS	<u>507,241</u>	<u>26,416</u>	<u>533,657</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,101	(320,685)	26,416
TOTAL FUNDS	<u>347,101</u>	<u>(320,685)</u>	<u>26,416</u>

13. RELATED PARTY DISCLOSURES

Amount advanced to 100% subsidiary company AEK Boco FC (Trading) Ltd at 31 May 2025 is £33,751.58 (2024, £22,624.57).

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	-	1,621
Grants	11,136	13,254
Subscriptions	106,891	103,992
Sponsorships	30,361	4,892
Registration	8,571	11,218
	<hr/>	<hr/>
	156,959	134,977
Other trading activities		
Fund raising events	4,550	13,148
Investment income		
Deposit account interest	1,483	826
Charitable activities		
Presentation evening	16,961	9,215
Other income		
Other income	6,260	2,722
	<hr/>	<hr/>
Total incoming resources	186,213	160,888
EXPENDITURE		
Other trading activities		
Fund raising exp	-	400
Charitable activities		
Trophies and prizes	4,975	4,825
Football equipments and kits	29,586	15,420
Registration fees	3,679	4,308
Pitch maintenance	11,450	6,784
Pitch hire and training cost	23,426	26,335
Presentation evening	4,086	4,149
Referee fees	13,712	10,157
Adults christmas party	1,546	900
Tournament expenses	5,196	3,121
Fines	1,292	1,347
Activity day	-	41
	<hr/>	<hr/>
	98,948	77,387
Support costs		
Management		
Rates and water	1,180	1,089
Insurance and licenses	9,429	7,815
Light and heat	11,158	9,255
Postage, stationery and advert	4,475	1,443
Motor and travelling expenses	6,480	3,003
Fees and licenses	590	380
Repairs and renewals	16,179	13,926
Accountancy	1,642	1,802
Data processing	2,160	2,160
Depn of fixtures & fittings	21,282	16,625
Carried forward	74,575	57,498

This page does not form part of the statutory financial statements

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	2025 £	2024 £
Management		
Brought forward	74,575	57,498
Depn of motor vehicles	6,806	9,075
Depn of computer equipment	337	500
Bank charges	203	293
	<hr/>	<hr/>
	81,921	67,366
Finance		
Loss on sale of tangible fixed assets	-	(5,337)
	<hr/>	<hr/>
Total resources expended	180,869	139,816
	<hr/>	<hr/>
Net income	5,344	21,072
	<hr/> <hr/>	<hr/> <hr/>

AEK-BOCO FC LIMITED

England & Wales - Charity number 1123679

Accounts

REGISTERED COMPANY NUMBER: 05513835 (England and Wales)
REGISTERED CHARITY NUMBER: 1123679

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2024
for
AEK BOCO FC LTD

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
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BS6 6YE

AEK BOCO FC LTD

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for the Year Ended 31 May 2024

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AEK BOCO FC LTD

Report of the Trustees for the Year Ended 31 May 2024

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 2024. 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

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The charity is run by volunteers who are not entitled to remuneration.

FINANCIAL REVIEW

Principal funding sources

Charity's principal source of funds are income from member's voluntary subscriptions, registration fees, sponsorships, grants, donations from the public and Gift Aid payment from the subsidiary etc.

Funds in deficit

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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Registered Charity number

1123679

Registered office

Redland House
157 Redland Road
Bristol

Trustees

J Withey
R Hemmings
L Howard
J E Winter

Company Secretary

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Approved by order of the board of trustees on 5 July 2024 and signed on its behalf by:

AEK BOCO FC LTD

Report of the Trustees
for the Year Ended 31 May 2024

J Withey - Trustee

**Independent Examiner's Report to the Trustees of
AEK BOCO FC LTD**

Independent examiner's report to the trustees of AEK BOCO FC LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

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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.

D R Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

AEK BOCO FC LTD

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		134,977	209,478
Charitable activities			
Presentation Evening		9,215	-
Other trading activities	2	13,148	12,065
Investment income	3	826	152
Other income		2,722	4,284
Total		<u>160,888</u>	<u>225,979</u>
EXPENDITURE ON			
Raising funds		400	1,395
Charitable activities			
Adults Annual Events		-	4,642
Football Club		72,297	65,905
Christmas Party		900	681
Presentation Evening		4,149	3,984
Kids Party		41	-
Other		62,029	63,630
Total		<u>139,816</u>	<u>140,237</u>
NET INCOME		21,072	85,742
RECONCILIATION OF FUNDS			
Total funds brought forward		507,241	421,499
TOTAL FUNDS CARRIED FORWARD		<u><u>528,313</u></u>	<u><u>507,241</u></u>

The notes form part of these financial statements

AEK BOCO FC LTD

Balance Sheet

31 May 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	305,529	308,591
CURRENT ASSETS			
Debtors: amounts falling due within one year	9	23,697	33,951
Investments	10	100	100
Cash at bank and in hand		206,761	169,621
		<u>230,558</u>	<u>203,672</u>
CREDITORS			
Amounts falling due within one year	11	(7,774)	(5,022)
		<u>222,784</u>	<u>198,650</u>
NET CURRENT ASSETS			
		<u>222,784</u>	<u>198,650</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		528,313	507,241
		<u>528,313</u>	<u>507,241</u>
NET ASSETS		<u>528,313</u>	<u>507,241</u>
FUNDS	12		
Unrestricted funds:			
General fund		528,313	507,241
TOTAL FUNDS		<u>528,313</u>	<u>507,241</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 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 5 July 2024 and were signed on its behalf by:

J Withey - Trustee

AEK BOCO FC LTD

Notes to the Financial Statements **for the Year Ended 31 May 2024**

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.

Preparation of consolidated financial statements

AEK Boco FC Ltd owns 100% shares in its subsidiary company named as AEK Boco FC Trading Limited. The financial statements contain information about AEK Boco FC Ltd as an individual charitable company and do not contain consolidated financial information as the parent of the group. The Company has taken the option under section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

Club house	- Not Provided (See note below)
Fixtures and fittings	- 15% on reducing balance basis
Motor vehicles	- 25% on reducing balance basis
Computer equipment	- 33.33% on reducing balance

The directors and trustees have carried out a full impairment review in accordance with FRS 11, as a result of which no depreciation charge is made in respect of Club House on the ground that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

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.

Government grants

Government grants are recognised in income when the grant proceeds are receivable provided that the terms of the grant do not impose future performance related conditions, as allowed by the performance model under FRS 102.

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Kit money	-	106
Fund raising events	13,148	11,959
	13,148	12,065

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	826	152
	826	152

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	26,198	22,600
Surplus on disposal of fixed assets	(5,337)	-
	20,861	22,600

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

6. STAFF COSTS

The average number of employees during the year was 0 (2023: 0).

The average monthly number of employees during the year was as follows:

<u>2024</u>	<u>2023</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	209,478
Other trading activities	12,065
Investment income	152
Other income	4,284
Total	225,979
EXPENDITURE ON	
Raising funds	1,395
Charitable activities	
Adults Annual Events	4,642
Football Club	65,905
Christmas Party	681
Presentation Evening	3,984

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	63,630
Total	<u>140,237</u>
 NET INCOME	 85,742
 RECONCILIATION OF FUNDS	
Total funds brought forward	421,499
 TOTAL FUNDS CARRIED FORWARD	 <u><u>507,241</u></u>

8. TANGIBLE FIXED ASSETS

	Club house £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2023	163,545	167,239	47,255	4,511	382,550
Additions	-	25,829	-	70	25,899
Disposals	-	(9,200)	-	-	(9,200)
	<u>163,545</u>	<u>183,868</u>	<u>47,255</u>	<u>4,581</u>	<u>399,249</u>
 DEPRECIATION					
At 1 June 2023	-	59,931	10,957	3,071	73,959
Charge for year	-	16,624	9,074	500	26,198
Eliminated on disposal	-	(6,437)	-	-	(6,437)
	<u>-</u>	<u>70,118</u>	<u>20,031</u>	<u>3,571</u>	<u>93,720</u>
 NET BOOK VALUE					
At 31 May 2024	<u>163,545</u>	<u>113,750</u>	<u>27,224</u>	<u>1,010</u>	<u>305,529</u>
At 31 May 2023	<u>163,545</u>	<u>107,308</u>	<u>36,298</u>	<u>1,440</u>	<u>308,591</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Charitable donation receivable	-	21,236
AEK Boco FC Trading Ltd	22,625	11,667
Prepayments	1,072	1,048
	<u>23,697</u>	<u>33,951</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

10. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Shares in group undertakings	100	100

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	7,774	5,022

12. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	507,241	21,072	528,313
TOTAL FUNDS	<u>507,241</u>	<u>21,072</u>	<u>528,313</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,888	(139,816)	21,072
TOTAL FUNDS	<u>160,888</u>	<u>(139,816)</u>	<u>21,072</u>

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	421,499	85,742	507,241
TOTAL FUNDS	<u>421,499</u>	<u>85,742</u>	<u>507,241</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	225,979	(140,237)	85,742
TOTAL FUNDS	<u>225,979</u>	<u>(140,237)</u>	<u>85,742</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	421,499	106,814	528,313
TOTAL FUNDS	<u>421,499</u>	<u>106,814</u>	<u>528,313</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	386,867	(280,053)	106,814
TOTAL FUNDS	<u>386,867</u>	<u>(280,053)</u>	<u>106,814</u>

13. RELATED PARTY DISCLOSURES

Amount advanced to 100% subsidiary company AEK Boco FC (Trading) Ltd at 31 May 2024 is £22,624.57 (2023, £11,666.70).

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	1,621	-
Gift aid from subsidiary	-	21,236
Grants	13,254	76,551
Subscriptions	103,992	92,611
Sponsorships	4,892	12,282
Registration	11,218	6,798
	<hr/>	<hr/>
	134,977	209,478
Other trading activities		
Kit money	-	106
Fund raising events	13,148	11,959
	<hr/>	<hr/>
	13,148	12,065
Investment income		
Deposit account interest	826	152
Charitable activities		
Presentation evening	9,215	-
Other income		
Other income	2,722	4,284
	<hr/>	<hr/>
Total incoming resources	160,888	225,979
EXPENDITURE		
Other trading activities		
Fund raising exp	400	1,395
Charitable activities		
Trophies and prizes	4,825	4,022
Football equipments and kits	15,420	15,189
Registration fees	4,308	3,807
Pitch maintenance	6,784	3,414
Pitch hire and training cost	26,335	20,809
Presentation evening	4,149	3,984
Referee fees	10,157	10,251
Adults christmas party	900	681
Tournament expenses	3,121	4,459
Fines	1,347	176
Activity day	41	620
Equipment hiring	-	7,440
	<hr/>	<hr/>
	77,387	74,852
Support costs		
Management		
Rates and water	1,089	1,051
Insurance and licenses	7,815	7,103
Light and heat	9,255	9,162
Postage, stationery and advert	1,443	2,899
Motor and travelling expenses	3,003	2,993
Carried forward	22,605	23,208

This page does not form part of the statutory financial statements

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	2024 £	2023 £
Management		
Brought forward	22,605	23,208
Fees and licenses	380	360
Repairs and renewals	13,926	13,913
Accountancy	1,802	1,501
Data processing	2,160	2,160
Depn of fixtures & fittings	16,625	18,793
Depn of motor vehicles	9,075	3,086
Depn of computer equipment	500	720
Bank charges	293	249
	<hr/>	<hr/>
	67,366	63,990
Finance		
Loss on sale of tangible fixed assets	(5,337)	-
	<hr/>	<hr/>
Total resources expended	139,816	140,237
	<hr/>	<hr/>
Net income	21,072	85,742
	<hr/> <hr/>	<hr/> <hr/>

AEK-BOCO FC LIMITED

England & Wales - Charity number 1123679

Accounts

REGISTERED COMPANY NUMBER: 05513835 (England and Wales)
REGISTERED CHARITY NUMBER: 1123679

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2023
for
AEK BOCO FC LTD

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

AEK BOCO FC LTD

Contents of the Financial Statements
for the Year Ended 31 May 2023

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AEK BOCO FC LTD

Report of the Trustees **for the Year Ended 31 May 2023**

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 2023. 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 objective of the charity is to promote community participation in healthy recreation through the provision of facilities for playing football.

The main activities of the charity are coaching and arranging amateur association football matches for its members. The membership is open to the wider section of the public.

Grantmaking

The Charity does not make any grants.

Volunteers

The charity is run by volunteers who are not entitled to remuneration.

FINANCIAL REVIEW

Principal funding sources

Charity's principal source of funds are income from member's voluntary subscriptions, registration fees, sponsorships, grants, donations from the public and Gift Aid payment from the subsidiary etc.

Funds in deficit

There are no funds in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05513835 (England and Wales)

Registered Charity number

1123679

Registered office

Redland House
157 Redland Road
Bristol

Trustees

J Withey
Mr R Hemmings
L Howard
Mr J E Winter

Company Secretary

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Approved by order of the board of trustees on 6 November 2023 and signed on its behalf by:

AEK BOCO FC LTD

Report of the Trustees
for the Year Ended 31 May 2023

J Withey - Trustee

**Independent Examiner's Report to the Trustees of
AEK BOCO FC LTD**

Independent examiner's report to the trustees of AEK BOCO FC LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

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.

D R Patel

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

AEK BOCO FC LTD

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		209,478	254,763
Other trading activities	2	12,065	3,482
Investment income	3	152	4
Other income		4,284	210
Total		<u>225,979</u>	<u>258,459</u>
EXPENDITURE ON			
Raising funds		1,395	648
Charitable activities			
Adults Annual Events		4,642	-
Football Club		65,905	51,442
Christmas Party		681	600
Presentation Evening		3,984	867
Kids Party		-	727
Other		63,630	46,854
Total		<u>140,237</u>	<u>101,138</u>
NET INCOME		85,742	157,321
RECONCILIATION OF FUNDS			
Total funds brought forward		421,499	264,178
TOTAL FUNDS CARRIED FORWARD		<u><u>507,241</u></u>	<u><u>421,499</u></u>

AEK BOCO FC LTD

Balance Sheet

31 May 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	308,591	290,815
CURRENT ASSETS			
Debtors: amounts falling due within one year	9	33,951	30,025
Investments	10	100	100
Cash at bank and in hand		169,621	105,408
		<u>203,672</u>	<u>135,533</u>
CREDITORS			
Amounts falling due within one year	11	(5,022)	(4,849)
		<u>198,650</u>	<u>130,684</u>
NET CURRENT ASSETS			
		<u>507,241</u>	<u>421,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>507,241</u>	<u>421,499</u>
NET ASSETS			
		<u>507,241</u>	<u>421,499</u>
FUNDS	12		
Unrestricted funds:			
General fund		507,241	421,499
TOTAL FUNDS		<u>507,241</u>	<u>421,499</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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 6 November 2023 and were signed on its behalf by:

J Withey - Trustee

AEK BOCO FC LTD

Notes to the Financial Statements **for the Year Ended 31 May 2023**

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.

Preparation of consolidated financial statements

AEK Boco FC Ltd owns 100% shares in its subsidiary company named as AEK Boco FC Trading Limited. The financial statements contain information about AEK Boco FC Ltd as an individual charitable company and do not contain consolidated financial information as the parent of the group. The Company has taken the option under section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

Club house	- Not Provided (See note below)
Fixtures and fittings	- 15% on reducing balance basis
Motor vehicles	- 25% on reducing balance basis
Computer equipment	- 33.33% on reducing balance

The directors and trustees have carried out a full impairment review in accordance with FRS 11, as a result of which no depreciation charge is made in respect of Club House on the ground that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

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.

Government grants

Government grants are recognised in income when the grant proceeds are receivable provided that the terms of the grant do not impose future performance related conditions, as allowed by the performance model under FRS 102.

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Kit money	106	1,623
Fund raising events	11,959	1,000
Ticket sales	-	859
	12,065	3,482

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	152	4
	152	4

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	22,600	19,582
	22,600	19,582

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

6. STAFF COSTS

The average number of employees during the year was 0 (2022: 0).

The average monthly number of employees during the year was as follows:

<u>2023</u>	<u>2022</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	254,763
Other trading activities	3,482
Investment income	4
Other income	210
Total	258,459
 EXPENDITURE ON	
Raising funds	648
 Charitable activities	
Football Club	51,442
Christmas Party	600
Presentation Evening	867
Kids Party	727

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	46,854
Total	<u>101,138</u>
 NET INCOME	 157,321
 RECONCILIATION OF FUNDS	
Total funds brought forward	264,178
 TOTAL FUNDS CARRIED FORWARD	 <u><u>421,499</u></u>

8. TANGIBLE FIXED ASSETS

	Club house £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2022	163,545	164,723	9,395	4,511	342,174
Additions	-	2,516	37,860	-	40,376
	<u>163,545</u>	<u>167,239</u>	<u>47,255</u>	<u>4,511</u>	<u>382,550</u>
At 31 May 2023					
DEPRECIATION					
At 1 June 2022	-	41,138	7,871	2,350	51,359
Charge for year	-	18,793	3,086	721	22,600
	<u>-</u>	<u>59,931</u>	<u>10,957</u>	<u>3,071</u>	<u>73,959</u>
At 31 May 2023					
NET BOOK VALUE					
At 31 May 2023	<u>163,545</u>	<u>107,308</u>	<u>36,298</u>	<u>1,440</u>	<u>308,591</u>
At 31 May 2022	<u>163,545</u>	<u>123,585</u>	<u>1,524</u>	<u>2,161</u>	<u>290,815</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Charitable donation receivable	21,236	8,580
AEK Boco FC Trading Ltd	11,667	20,576
Prepayments	1,048	869
	<u>33,951</u>	<u>30,025</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

10. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Shares in group undertakings	100	100
	<u>100</u>	<u>100</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	5,022	4,849
	<u>5,022</u>	<u>4,849</u>

12. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	421,499	85,742	507,241
	<u>421,499</u>	<u>85,742</u>	<u>507,241</u>
TOTAL FUNDS	<u>421,499</u>	<u>85,742</u>	<u>507,241</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	225,979	(140,237)	85,742
	<u>225,979</u>	<u>(140,237)</u>	<u>85,742</u>
TOTAL FUNDS	<u>225,979</u>	<u>(140,237)</u>	<u>85,742</u>

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	264,178	157,321	421,499
	<u>264,178</u>	<u>157,321</u>	<u>421,499</u>
TOTAL FUNDS	<u>264,178</u>	<u>157,321</u>	<u>421,499</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	258,459	(101,138)	157,321
	<u>258,459</u>	<u>(101,138)</u>	<u>157,321</u>
TOTAL FUNDS	<u>258,459</u>	<u>(101,138)</u>	<u>157,321</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	264,178	243,063	507,241
TOTAL FUNDS	<u>264,178</u>	<u>243,063</u>	<u>507,241</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	484,438	(241,375)	243,063
TOTAL FUNDS	<u>484,438</u>	<u>(241,375)</u>	<u>243,063</u>

13. RELATED PARTY DISCLOSURES

Amount advanced to 100% subsidiary company AEK Boco FC (Trading) Ltd at 31 May 2021 is £19,872.25 (2020, £17,546.23).

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	400
Gift aid	-	679
Gift aid from subsidiary	21,236	8,580
Grants	76,551	155,418
Subscriptions	92,611	73,766
Sponsorships	12,282	11,348
Registration	6,798	4,572
	209,478	254,763
Other trading activities		
Kit money	106	1,623
Fund raising events	11,959	1,000
Ticket sales	-	859
	12,065	3,482
Investment income		
Deposit account interest	152	4
Other income		
Other income	4,284	210
	225,979	258,459
EXPENDITURE		
Other trading activities		
Fund raising exp	1,395	648
Charitable activities		
Trophies and prizes	4,022	-
Football equipments and kits	15,189	11,742
Registration fees	3,807	4,033
Pitch maintenance	3,414	7,082
Pitch hire and training cost	20,809	18,771
Presentation evening	3,984	867
Kit washing	-	170
Referee fees	10,251	8,229
Adults christmas party	681	1,754
Tournament expenses	4,459	185
Fines	176	76
Activity day	620	727
Equipment hiring	7,440	-
	74,852	53,636
Support costs		
Management		
Rates and water	1,051	1,232
Insurance and licenses	7,103	4,467
Light and heat	9,162	2,414
Postage, stationery and advert	2,899	4,026
Motor and travelling expenses	2,993	569
Carried forward	23,208	12,708

This page does not form part of the statutory financial statements

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	2023 £	2022 £
Management		
Brought forward	23,208	12,708
Fees and licenses	360	470
Repairs and renewals	13,913	7,694
Accountancy	1,501	1,440
Data processing	2,160	2,160
Charitable donations paid	-	2,800
Depn of fixtures & fittings	18,793	17,994
Depn of motor vehicles	3,086	508
Depn of computer equipment	720	1,080
Bank charges	249	-
	<hr/>	<hr/>
	63,990	46,854
	<hr/>	<hr/>
Total resources expended	140,237	101,138
	<hr/>	<hr/>
Net income	85,742	157,321
	<hr/>	<hr/>

AEK-BOCO FC LIMITED

England & Wales - Charity number 1123679

Accounts

REGISTERED COMPANY NUMBER: 05513835 (England and Wales)
REGISTERED CHARITY NUMBER: 1123679

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2022
for
AEK BOCO FC LTD

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

AEK BOCO FC LTD

Contents of the Financial Statements
for the Year Ended 31 May 2022

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AEK BOCO FC LTD

Report of the Trustees for the Year Ended 31 May 2022

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 2022. 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 objective of the charity is to promote community participation in healthy recreation through the provision of facilities for playing football.

The main activities of the charity are coaching and arranging amateur association football matches for its members. The membership is open to the wider section of the public.

Grantmaking

The Charity does not make any grants.

Volunteers

The charity is run by volunteers who are not entitled to remuneration.

FINANCIAL REVIEW

Principal funding sources

Charity's principal source of funds are income from member's voluntary subscriptions, registration fees, sponsorships, grants, donations from the public and Gift Aid payment from the subsidiary etc.

Funds in deficit

There are no funds in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05513835 (England and Wales)

Registered Charity number

1123679

Registered office

Redland House
157 Redland Road
Bristol

Trustees

Mr J Dicks (resigned 16.8.21)

Mr C Winter (resigned 16.8.21)

J Withey

M Coyne (resigned 16.8.21)

Mr R Hemmings (appointed 16.8.21)

L Howard (appointed 16.8.21)

Mr J E Winter (appointed 16.8.21)

Company Secretary

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

AEK BOCO FC LTD

Report of the Trustees
for the Year Ended 31 May 2022

Approved by order of the board of trustees on 16 February 2023 and signed on its behalf by:

J Withey - Trustee

**Independent Examiner's Report to the Trustees of
AEK BOCO FC LTD**

Independent examiner's report to the trustees of AEK BOCO FC LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Senior Partner which is one of the listed bodies.

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.

D R Patel
Senior Partner
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

AEK BOCO FC LTD

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		254,763	63,205
Other trading activities	2	3,482	4,200
Investment income	3	4	9
Other income		210	550
Total		<u>258,459</u>	<u>67,964</u>
EXPENDITURE ON			
Raising funds		648	-
Charitable activities			
Football Club		51,442	27,913
Christmas Party		600	-
Presentation Evening		867	-
Kids Party		727	-
Other		46,854	19,887
Total		<u>101,138</u>	<u>47,800</u>
NET INCOME		157,321	20,164
RECONCILIATION OF FUNDS			
Total funds brought forward		264,178	244,014
TOTAL FUNDS CARRIED FORWARD		<u><u>421,499</u></u>	<u><u>264,178</u></u>

The notes form part of these financial statements

AEK BOCO FC LTD**Balance Sheet****31 May 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	290,815	178,912
CURRENT ASSETS			
Debtors: amounts falling due within one year	9	30,025	20,537
Investments	10	100	100
Cash at bank and in hand		105,408	69,218
		<u>135,533</u>	<u>89,855</u>
CREDITORS			
Amounts falling due within one year	11	(4,849)	(4,589)
NET CURRENT ASSETS		<u>130,684</u>	<u>85,266</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>421,499</u>	<u>264,178</u>
NET ASSETS		<u>421,499</u>	<u>264,178</u>
FUNDS	12		
Unrestricted funds:			
General fund		<u>421,499</u>	<u>264,178</u>
TOTAL FUNDS		<u>421,499</u>	<u>264,178</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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 16 February 2023 and were signed on its behalf by:

J Withey - Trustee

AEK BOCO FC LTD

Notes to the Financial Statements **for the Year Ended 31 May 2022**

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.

Preparation of consolidated financial statements

AEK Boco FC Ltd owns 100% shares in its subsidiary company named as AEK Boco FC Trading Limited. The financial statements contain information about AEK Boco FC Ltd as an individual charitable company and do not contain consolidated financial information as the parent of the group. The Company has taken the option under section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

Club house	- Not Provided (See note below)
Fixtures and fittings	- 15% on reducing balance basis
Motor vehicles	- 25% on reducing balance basis
Computer equipment	- 33.33% on reducing balance

The directors and trustees have carried out a full impairment review in accordance with FRS 11, as a result of which no depreciation charge is made in respect of Club House on the ground that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

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.

Government grants

Government grants are recognised in income when the grant proceeds are receivable provided that the terms of the grant do not impose future performance related conditions, as allowed by the performance model under FRS 102.

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Charity match	-	3,700
Kit money	1,623	500
Fund raising events	1,000	-
Ticket sales	859	-
	3,482	4,200

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	4	9
	4	9

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	19,582	3,158
	19,582	3,158

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

6. STAFF COSTS

The average number of employees during the year was 0 (2020: 0).

The average monthly number of employees during the year was as follows:

	2022	2021
--	------	------

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	63,205
Other trading activities	4,200
Investment income	9
Other income	550
Total	67,964
EXPENDITURE ON	
Charitable activities	
Football Club	27,913
Other	19,887
Total	47,800

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

20,164

RECONCILIATION OF FUNDS

Total funds brought forward

244,014

TOTAL FUNDS CARRIED FORWARD

264,178

8. TANGIBLE FIXED ASSETS

	Club house £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2021	163,545	36,084	9,395	1,665	210,689
Additions	-	128,639	-	2,846	131,485
	<u>163,545</u>	<u>164,723</u>	<u>9,395</u>	<u>4,511</u>	<u>342,174</u>
At 31 May 2022	163,545	164,723	9,395	4,511	342,174
DEPRECIATION					
At 1 June 2021	-	23,144	7,363	1,270	31,777
Charge for year	-	17,994	508	1,080	19,582
	<u>-</u>	<u>41,138</u>	<u>7,871</u>	<u>2,350</u>	<u>51,359</u>
At 31 May 2022	-	41,138	7,871	2,350	51,359
NET BOOK VALUE					
At 31 May 2022	<u>163,545</u>	<u>123,585</u>	<u>1,524</u>	<u>2,161</u>	<u>290,815</u>
At 31 May 2021	<u>163,545</u>	<u>12,940</u>	<u>2,032</u>	<u>395</u>	<u>178,912</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Charitable donation receivable	8,580	-
AEK Boco FC Trading Ltd	20,576	19,872
Gift aid tax refund due	-	496
Prepayments	869	169
	<u>30,025</u>	<u>20,537</u>

10. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Shares in group undertakings	<u>100</u>	<u>100</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	4,849	4,589
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	264,178	157,321	421,499
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>264,178</u>	<u>157,321</u>	<u>421,499</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	258,459	(101,138)	157,321
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>258,459</u>	<u>(101,138)</u>	<u>157,321</u>

Comparatives for movement in funds

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
Unrestricted funds			
General fund	244,014	20,164	264,178
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>244,014</u>	<u>20,164</u>	<u>264,178</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	67,964	(47,800)	20,164
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>67,964</u>	<u>(47,800)</u>	<u>20,164</u>

AEK BOCO FC LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	244,014	177,485	421,499
TOTAL FUNDS	<u>244,014</u>	<u>177,485</u>	<u>421,499</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	326,423	(148,938)	177,485
TOTAL FUNDS	<u>326,423</u>	<u>(148,938)</u>	<u>177,485</u>

13. RELATED PARTY DISCLOSURES

Amount advanced to 100% subsidiary company AEK Boco FC (Trading) Ltd at 31 May 2021 is £19,872.25 (2020, £17,546.23).

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	400	1,210
Gift aid	679	496
Gift aid from subsidiary	8,580	-
Grants	155,418	22,500
Subscriptions	73,766	31,907
Sponsorships	11,348	4,402
Registration	4,572	2,690
	<hr/>	<hr/>
	254,763	63,205
Other trading activities		
Charity match	-	3,700
Kit money	1,623	500
Fund raising events	1,000	-
Ticket sales	859	-
	<hr/>	<hr/>
	3,482	4,200
Investment income		
Deposit account interest	4	9
Other income		
Other income	210	550
	<hr/>	<hr/>
Total incoming resources	258,459	67,964
EXPENDITURE		
Other trading activities		
Fund raising exp	648	-
Charitable activities		
Trophies and prizes	-	2,950
Football equipments and kits	11,742	3,795
Registration fees	4,033	339
Pitch maintenance	7,082	14,466
Pitch hire and training cost	18,771	1,823
Presentation evening	867	-
Kit washing	170	-
Referee fees	8,229	2,362
Kids party	-	504
Adults christmas party	1,754	-
Tournament expenses	185	-
Prize money	-	1,660
Fines	76	14
Activity day	727	-
	<hr/>	<hr/>
	53,636	27,913
Support costs		
Management		
Rates and water	1,232	109
Insurance and licenses	4,467	1,585
Light and heat	2,414	4,574
Carried forward	8,113	6,268

This page does not form part of the statutory financial statements

AEK BOCO FC LTD

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	2022 £	2021 £
Management		
Brought forward	8,113	6,268
Postage, stationery and advert	4,026	970
Motor and travelling expenses	569	910
Cleaning and sundries	-	180
Fees and licenses	470	140
Repairs and renewals	7,694	1,044
Accountancy	1,440	1,488
Data processing	2,160	2,520
Charitable donations paid	2,800	1,270
Professional charges	-	1,938
Depn of fixtures & fittings	17,994	2,284
Depn of motor vehicles	508	677
Depn of computer equipment	1,080	198
	<hr/>	<hr/>
	46,854	19,887
	<hr/>	<hr/>
Total resources expended	101,138	47,800
	<hr/>	<hr/>
Net income	<u>157,321</u>	<u>20,164</u>

AEK-BOCO FC LIMITED

England & Wales - Charity number 1123679

Accounts

REGISTERED COMPANY NUMBER: 05513835 (England and Wales)
REGISTERED CHARITY NUMBER: 1123679

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2021
for
AEK BOCO FC LTD

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

AEK BOCO FC LTD

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for the Year Ended 31 May 2021

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AEK BOCO FC LTD

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 objective of the charity is to promote community participation in healthy recreation through the provision of facilities for playing football.

The main activities of the charity are coaching and arranging amateur association football matches for its members. The membership is open to the wider section of the public.

Grantmaking

The Charity does not make any grants.

Volunteers

The charity is run by volunteers who are not entitled to remuneration.

FINANCIAL REVIEW

Principal funding sources

Charity's principal source of funds are income from member's voluntary subscriptions, registration fees, sponsorships, grants, donations from the public and Gift Aid payment from the subsidiary etc.

Funds in deficit

There are no funds in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05513835 (England and Wales)

Registered Charity number

1123679

Registered office

Redland House
157 Redland Road
Bristol

Trustees

J Withey

Directors

D Russell
J Winter

Company Secretary

R Hemmings

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Approved by order of the board of trustees on 16 August 2021 and signed on its behalf by:

AEK BOCO FC LTD

Report of the Trustees
for the Year Ended 31 May 2021

J Withey - Trustee

**Independent Examiner's Report to the Trustees of
AEK BOCO FC LTD**

Independent examiner's report to the trustees of AEK BOCO FC LTD ('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.

D R Patel
Senior Partner
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

AEK BOCO FC LTD

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		63,205	50,876
Charitable activities			
Christmas Party		-	300
Presentation Evening		-	12,895
Other trading activities	2	4,200	2,001
Investment income	3	9	23
Other income		550	45
Total		<u>67,964</u>	<u>66,140</u>
EXPENDITURE ON			
Charitable activities			
Tour		-	287
Football Club		27,913	55,725
Presentation Evening		-	2,393
Kids Party		-	720
Other		19,887	23,834
Total		<u>47,800</u>	<u>82,959</u>
NET INCOME/(EXPENDITURE)		<u>20,164</u>	<u>(16,819)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		244,014	260,833
TOTAL FUNDS CARRIED FORWARD		<u><u>264,178</u></u>	<u><u>244,014</u></u>

The notes form part of these financial statements

AEK BOCO FC LTD**Balance Sheet****31 May 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	178,912	144,878
CURRENT ASSETS			
Debtors: amounts falling due within one year	9	20,537	18,108
Investments	10	100	100
Cash at bank and in hand		69,218	87,628
		<u>89,855</u>	<u>105,836</u>
CREDITORS			
Amounts falling due within one year	11	(4,589)	(6,700)
		<u>85,266</u>	<u>99,136</u>
NET CURRENT ASSETS			
		<u>85,266</u>	<u>99,136</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>264,178</u>	<u>244,014</u>
NET ASSETS		<u>264,178</u>	<u>244,014</u>
FUNDS	12		
Unrestricted funds:			
General fund		<u>264,178</u>	<u>244,014</u>
TOTAL FUNDS		<u>264,178</u>	<u>244,014</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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 16 August 2021 and were signed on its behalf by:

J Withey - Trustee

AEK BOCO FC LTD

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.

Preparation of consolidated financial statements

AEK Boco FC Ltd owns 100% shares in its subsidiary company named as AEK Boco FC Trading Limited. The financial statements contain information about AEK Boco FC Ltd as an individual charitable company and do not contain consolidated financial information as the parent of the group. The Company has taken the option under section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

Club House	- Not Provided (See note below)
Fixtures and fittings	- 15% on reducing balance basis
Motor vehicles	- 25% on reducing balance basis
Computer equipment	- 33.33% on reducing balance

The directors and trustees have carried out a full impairment review in accordance with FRS 11, as a result of which no depreciation charge is made in respect of Club House on the ground that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

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.

Government grants

Government grants are recognised in income when the grant proceeds are receivable provided that the terms of the grant do not impose future performance related conditions, as allowed by the performance model under FRS 102.

AEK BOCO FC LTD

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Raffles	-	1,274
Charity Match	3,700	-
Kit Money	500	-
Fund Raising Events	-	520
Merchandise sales	-	207
	<u>4,200</u>	<u>2,001</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>9</u>	<u>23</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>3,158</u>	<u>3,795</u>

5. 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.

6. STAFF COSTS

The average number of employees during the year was 0 (2020: 0).

The average monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	50,876
Charitable activities	
Christmas Party	300
Presentation Evening	12,895
Other trading activities	2,001
Investment income	23
Other income	45
Total	<u>66,140</u>

EXPENDITURE ON

AEK BOCO FC LTD

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Tour	287
Football Club	55,725
Presentation Evening	2,393
Kids Party	720
Other	23,834
Total	82,959
NET INCOME/(EXPENDITURE)	(16,819)
RECONCILIATION OF FUNDS	
Total funds brought forward	260,833
TOTAL FUNDS CARRIED FORWARD	244,014

8. TANGIBLE FIXED ASSETS

	Club House £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2020	130,293	32,144	9,395	1,665	173,497
Additions	33,252	3,940	-	-	37,192
	163,545	36,084	9,395	1,665	210,689
DEPRECIATION					
At 1 June 2020	-	20,861	6,686	1,072	28,619
Charge for year	-	2,283	677	198	3,158
	-	23,144	7,363	1,270	31,777
NET BOOK VALUE					
At 31 May 2021	163,545	12,940	2,032	395	178,912
At 31 May 2020	130,293	11,283	2,709	593	144,878

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
AEK Boco FC Trading Ltd	19,872	17,546
Gift Aid Tax Refund Due	496	-
Prepayments	169	562
	20,537	18,108

AEK BOCO FC LTD

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

10. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Shares in group undertakings	100	100
	<u>100</u>	<u>100</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1	-
Accrued expenses	4,588	6,700
	<u>4,589</u>	<u>6,700</u>

12. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	244,014	20,164	264,178
	<u>244,014</u>	<u>20,164</u>	<u>264,178</u>
TOTAL FUNDS	<u>244,014</u>	<u>20,164</u>	<u>264,178</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,964	(47,800)	20,164
	<u>67,964</u>	<u>(47,800)</u>	<u>20,164</u>
TOTAL FUNDS	<u>67,964</u>	<u>(47,800)</u>	<u>20,164</u>

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	260,833	(16,819)	244,014
	<u>260,833</u>	<u>(16,819)</u>	<u>244,014</u>
TOTAL FUNDS	<u>260,833</u>	<u>(16,819)</u>	<u>244,014</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,140	(82,959)	(16,819)
	<u>66,140</u>	<u>(82,959)</u>	<u>(16,819)</u>
TOTAL FUNDS	<u>66,140</u>	<u>(82,959)</u>	<u>(16,819)</u>

AEK BOCO FC LTD

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

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	260,833	3,345	264,178
TOTAL FUNDS	<u>260,833</u>	<u>3,345</u>	<u>264,178</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,104	(130,759)	3,345
TOTAL FUNDS	<u>134,104</u>	<u>(130,759)</u>	<u>3,345</u>

13. RELATED PARTY DISCLOSURES

Amount advanced to 100% subsidiary company AEK Boco FC (Trading) Ltd at 31 May 2021 is £19,872.25 (2020, £17,546.23).

AEK BOCO FC LTD**Detailed Statement of Financial Activities**
for the Year Ended 31 May 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,210	-
Gift Aid Tax Refund	496	778
Grants	22,500	16
Subscriptions	31,907	36,941
Sponsorships	4,402	8,180
Registration	2,690	4,961
	<hr/>	<hr/>
	63,205	50,876
Other trading activities		
Raffles	-	1,274
Charity Match	3,700	-
Kit Money	500	-
Fund Raising Events	-	520
Merchandise sales	-	207
	<hr/>	<hr/>
	4,200	2,001
Investment income		
Deposit account interest	9	23
Charitable activities		
Christmas Party	-	300
Presentation Evening	-	12,895
	<hr/>	<hr/>
	-	13,195
Other income		
Other Income	550	45
	<hr/>	<hr/>
Total incoming resources	67,964	66,140
EXPENDITURE		
Charitable activities		
Trophies & Prizes	2,950	3,594
Football Equipments & Kits	3,795	10,205
Registration Fees	339	2,381
Pitch Maintenance	14,466	12,012
Pitch Hire & Training cost	1,823	21,772
Presentation Evening	-	1,078
Tour Cost	-	287
Referee Fees	2,362	4,965
Kids Party	504	720
Adults Christmas Party	-	46
Prize Money	1,660	-
Fines	14	600
Equipment Hiring	-	1,315
	<hr/>	<hr/>
	27,913	58,975
Support costs		
Management		
Rates and water	109	712
Carried forward	109	712

This page does not form part of the statutory financial statements

AEK BOCO FC LTD

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

	2021	2020
	£	£
Management		
Brought forward	109	712
Insurance & Licenses	1,585	3,167
Light and heat	4,574	3,723
Telephone	-	293
Postage ,stationery & advert.	970	948
Motor & Travelling Expenses	910	604
Cleaning & Sundries	180	375
Fees & Licenses	140	150
Repairs & Renewals	1,044	2,488
Accountancy	1,488	1,488
Data Processing	2,520	1,800
Charitable Donations paid	1,270	925
Professional Charges	1,938	3,516
Fixtures and fittings	2,284	2,356
Motor vehicles	677	1,081
Computer equipment	198	358
	<hr/>	<hr/>
	19,887	23,984
	<hr/>	<hr/>
Total resources expended	47,800	82,959
	<hr/>	<hr/>
Net income/(expenditure)	20,164	(16,819)
	<hr/> <hr/>	<hr/> <hr/>