

COMPANY NUMBER  
REGISTERED CHARITY NUMBER

05208786  
1165821

**RUGBY BOROUGH SPORTS TRUST  
LIMITED**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2022**

# RUGBY BOROUGH SPORTS TRUST LIMITED

COMPANY NUMBER- 05208786

REGISTERED CHARITY NUMBER – 1165821

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

### REGISTERED OFFICE

3 Kilsby Lane  
Rugby  
Warwickshire  
CV21 4PN

### STRUCTURE AND GOVERNANCE

The company was incorporated on 18 August 2004 as a charitable company limited by guarantee, under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. There is no share capital.

Directors are appointed or reappointed annually at the AGM.

### OBJECTIVES AND PRINIPAL ACTIVITIES

The Trustees regularly review and update the charity's business plan. This sets out several objectives for the trust, which can be summarised as follows:

- To promote community participation in healthy recreation by providing facilities for the playing of football and such other sports or physical activities which improve fitness and health.
- To advance amateur sport by promoting football and other such sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis.
- To advance the education of children and young people, in particular by providing the opportunity and facilities for playing association football and such other sports or physical activities which improve fitness and health so to develop their physical, mental and spiritual capacities that they may grow to the full maturity as individuals and members of society that their conditions of life may be improved

## ACHIEVEMENTS AND PERFORMANCE

The year has seen growth within the Kilsby Lane site and the Trustees have supported the Rugby Gymnastics Club project enabling them to start and finish their build. They have also supported the Gymnastics club with a loan from the sale of a parcel of land at the top of the site owned by the Charity.

The site now has a footfall of over 2500 people per week.

## FINANCIAL REVIEW

The Charity has seen a decrease in income of 74% this year, due to a decrease in donations, and no grant income during the year. Donation income is 45% of the total income at £27,262, and sales income of £33,298. There was exceptional income from the sale of a parcel of land. Most costs continue to be depreciation, at 92.8% of the total costs for the year.

## RESERVES POLICY

We have a carpet sinking fund to which we add to on a monthly basis so we have the funds to re carpet the current 3G pitch after a period of 12 years.

## TRUSTEES

The trustees who have served during the year were as follows:

|                  |          |
|------------------|----------|
| Brian Crinigan   | Chairman |
| Angela Cresswell |          |
| David Truelove   |          |
| Neil Shears      |          |

As required by the Memorandum and Articles of Association all trustees retire from the committee at the Annual General Meeting (AGM) but are then eligible for re-election if they choose to stand

ON BEHALF OF THE BOARD OF TRUSTEES

BRIAN CRINIGAN - TRUSTEE

13th June 2023

## **Independent examiner's report to the trustees of Rugby Borough Sports Trust Limited**

I report on the accounts of the Trust for the year ended 31st August 2022.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the commission under section 145(S)(b) of the 2011 Act
- To state whether particular matters have come to my attention

### **Basis of the independent examiner's report**

My examination was carried out in the accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

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

1. Which gives me reasonable cause to believe in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met or

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

### **Disclosure**

There have been some steps taken by the trustees to address the possible conflict of interest between the charity and trading company.



Anna Young

29<sup>th</sup> June 2023

Association of Chartered Certified Accountants  
23a High Street, Welford, Northants, NN6 6HT

|                                |  |            |            |  |                 |            |
|--------------------------------|--|------------|------------|--|-----------------|------------|
| Charity Name                   |  | Rugby      | Charity No |  | 1165821         |            |
| Borough Sports Trust Limited   |  |            | Company No |  | 05208786        |            |
| Annual accounts for the period |  |            |            |  |                 |            |
| Period start date              |  | 01/09/2021 | To         |  | Period end date | 31/08/2022 |

## Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity                                         | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|----------------------------------------------------------------------------|---------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                            |               | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04    | £<br>F05         |
| <b>Income (Note 3)</b>                                                     |               |                    |                         |                 |             |                  |
| Income and endowments from:                                                |               |                    |                         |                 |             |                  |
| Donations and legacies                                                     | S01           | 27,262             | -                       | -               | 27,262      | 125,262          |
| Charitable activities                                                      | S02           | -                  | -                       | -               | -           | 105,100          |
| Other trading activities                                                   | S03           | 33,298             | -                       | -               | 33,298      | 2,600            |
| Investments                                                                | S04           | -                  | -                       | -               | -           | 4                |
| Separate material item of income                                           | S05           | -                  | -                       | -               | -           | -                |
| Other                                                                      | S06           | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                               | S07           | 60,560             | -                       | -               | 60,560      | 232,966          |
| <b>Expenditure (Note 4)</b>                                                |               |                    |                         |                 |             |                  |
| Expenditure on:                                                            |               |                    |                         |                 |             |                  |
| Raising funds                                                              | S08           | -                  | -                       | -               | -           | -                |
| Charitable activities                                                      | S09           | -                  | -                       | -               | -           | -                |
| Separate material expense item                                             | S10           | -                  | -                       | -               | -           | -                |
| Other                                                                      | S11           | 52,024             | -                       | -               | 52,024      | 69,455           |
| <b>Total</b>                                                               | S12           | 52,024             | -                       | -               | 52,024      | 69,455           |
| <b>Net income/(expenditure) before tax for the reporting period</b>        | S13           | 8,536              | -                       | -               | 8,536       | 163,511          |
| Tax payable                                                                | S14           | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) after tax before investment gains/(losses)</b> | S15           | 8,536              | -                       | -               | 8,536       | 163,511          |
| Net gains/(losses) on investments                                          | S16           | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) Extraordinary items (Note 5)</b>               | S17           | 8,536              | -                       | -               | 8,536       | 163,511          |
| Transfers between funds                                                    | S18           | 120,000            | -                       | -               | 120,000     | -                |
| Other recognised gains/(losses):                                           | S19           | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use  | S20           | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                       | S21           | -                  | -                       | -               | -           | 2,713            |
| <b>Net movement in funds</b>                                               | S22           | 128,536            | -                       | -               | 128,536     | 166,224          |
| <b>Reconciliation of funds:</b>                                            |               |                    |                         |                 |             |                  |
| Total funds brought forward                                                | S23           | 540,027            | 2,038,538               | -               | 2,578,565   | 2,412,341        |
| <b>Total funds carried forward</b>                                         | S24           | 668,563            | 2,038,538               | -               | 2,707,101   | 2,578,565        |

## Section B Balance sheet

|                                                                | Guidance Note | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|----------------------------------------------------------------|---------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                                            |               |                                |                                     |                             |                             |                             |
| Intangible assets                                              |               | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets (Note 7)                                       | B02           | -                              | 2,615,168                           | -                           | 2,615,168                   | 2,620,704                   |
| Heritage assets                                                | B03           | -                              | -                                   | -                           | -                           | -                           |
| Investments                                                    | B04           | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                                      | B05           | -                              | 2,615,168                           | -                           | 2,615,168                   | 2,620,704                   |
| <b>Current assets</b>                                          |               |                                |                                     |                             |                             |                             |
| Stocks                                                         | B06           | -                              | -                                   | -                           | -                           | -                           |
| Debtors (Note 8)                                               | B07           | 910                            | -                                   | -                           | 910                         | 370                         |
| Investments                                                    | B08           | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand (Note 10)                             | B09           | 133,409                        | -                                   | -                           | 133,409                     | 10,582                      |
| <b>Total current assets</b>                                    | B10           | 134,319                        | -                                   | -                           | 134,319                     | 10,952                      |
| <b>Creditors: amounts falling due within one year</b> (Note 9) | B11           | 42,386                         | -                                   | -                           | 42,386                      | 53,091                      |
| <b>Net current assets/(liabilities)</b>                        | B12           | 91,933                         | -                                   | -                           | 91,933                      | - 42,139                    |
| <b>Total assets less current liabilities</b>                   | B13           | 91,933                         | 2,615,168                           | -                           | 2,707,101                   | 2,578,565                   |
| <b>Creditors: amounts falling due after one year</b>           | B14           | -                              | -                                   | -                           | -                           | -                           |
| Provisions for liabilities                                     | B15           | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                         | B16           | 91,933                         | 2,615,168                           | -                           | 2,707,101                   | 2,578,565                   |
| <b>Funds of the Charity</b>                                    |               |                                |                                     |                             |                             |                             |
| Endowment funds                                                | B17           | -                              | -                                   | -                           | -                           | -                           |
| Restricted income funds                                        | B18           | -                              | 427,514                             | -                           | 427,514                     | 427,514                     |
| Unrestricted funds                                             | B19           | 241,049                        | -                                   | -                           | 241,049                     | 112,513                     |
| Revaluation reserve                                            | B20           | -                              | 2,038,538                           | -                           | 2,038,538                   | 2,038,538                   |
| Fair value reserve                                             | B21           | -                              | -                                   | -                           | -                           | -                           |
| <b>Total funds</b>                                             | B22           | 241,049                        | 2,466,052                           | -                           | 2,707,101                   | 2,578,565                   |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

| Print Name     | Date of approval<br>dd/mm/yyyy |
|----------------|--------------------------------|
| Brian Crinigan | 13/06/2023                     |

Signature of director authenticating accounts being sent to Companies House

| Signature      | Date<br>dd/mm/yyyy |
|----------------|--------------------|
| Brian Crinigan | 13/06/2023         |

## Note 1 Basis of preparation

***This section should be completed by all charities.***

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with\*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓

\* -Tick as appropriate

## 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not applicable***

***Not applicable***

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

✓

No\*

✓

\* -Tick as appropriate

***Please disclose:***

|                                                                                                                                                                                                                                     |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b><i>(i) the nature of the change in accounting policy;</i></b>                                                                                                                                                                    |  |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>                                                                                                     |  |
| <b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b> |  |

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/>            | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

**Please disclose:**

|                                                                                                                  |  |
|------------------------------------------------------------------------------------------------------------------|--|
| <b>(i) the nature of any changes;</b>                                                                            |  |
| <b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b> |  |
| <b>(iii) where practicable, the effect of the change in one or more future periods.</b>                          |  |

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/>            | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

**Please disclose:**

|                                                                                                                                    |  |
|------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>(i) the nature of the prior period error;</b>                                                                                   |  |
| <b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b> |  |
| <b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>                 |  |





**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

|                                       | Start of<br>period<br>£ | End of<br>period<br>£ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously<br>stated |                         |                       |
| <i>Adjustments:</i>                   |                         |                       |

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

|                                                  | End of<br>£ |
|--------------------------------------------------|-------------|
| Net income/(expenditure) as previously<br>stated |             |
| <i>Adjustments:</i>                              |             |

Previous period net income/(expenditure) as  
restated

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 2**                      **Accounting policies**

**2.2 INCOME**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    |     |      |

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    |     |      |

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    |     |      |

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Government grants**

The charity has received government grants in the reporting period

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    |     |      |

**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

| Yes* | 0 | N/a* |
|------|---|------|
|      |   | ✓    |

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Support costs**

The charity has incurred expenditure on support costs.

| Yes* | No* | N/a* |
|------|-----|------|
|      | ✓   |      |

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

| Yes* | No* | N/a* |
|------|-----|------|
|      |     | ✓    |

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    |     |      |

**Income from membership**

Membership subscriptions received in the nature of a gift are recognised in Donations

| Yes* | No* | N/a* |
|------|-----|------|
|      |     |      |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|------|------|-----|------|------|-----|------|--|--|---|
| <b>subscriptions</b>                                 | and Legacies.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                          | <table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                  |      |     | ✓    | Yes* | No* | N/a* |      |     | ✓    |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Settlement of insurance claims</b>                | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.                                                                                                                                                                                                                                                                                                                                | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                                                        | Yes* | No* | N/a* |      |     | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Investment gains and losses</b>                   | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.                                                                                                                                                                                                                                                                                                                                  | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                                                        | Yes* | No* | N/a* |      |     | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                                                                                                                                                                                                                                                                   | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>                                                                                                        | Yes* | No* | N/a* | ✓    |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br><br>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.                   | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                                                        | Yes* | No* | N/a* |      |     | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                                                                                                                                                                                                                                                                  | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                                                        | Yes* | No* | N/a* |      |     | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.                                                                                                                                                                                                                                                                                                                             | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                                                        | Yes* | No* | N/a* |      |     | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>                                                                                                        | Yes* | No* | N/a* | ✓    |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>                                                                                                        | Yes* | No* | N/a* | ✓    |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>                                                                                                        | Yes* | No* | N/a* | ✓    |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date                                                                                                                                                                                                                                                                                                                                | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>                                                                                                        | Yes* | No* | N/a* | ✓    |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.                                                                                                                                                                                                                                                                                                                                | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>                                                                                                      | Yes* | No* | N/a* | ✓    | ✓   | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>2.4 ASSETS</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Tangible fixed assets for use by charity</b>      | These are capitalised if they can be used for more than one year, and cost at least<br><br>They are valued at cost.<br><br>The depreciation rates and methods used are disclosed in note 14.                                                                                                                                                                                                                                                                                                                           | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>                                                                                                        | Yes* | No* | N/a* | ✓    |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
| ✓                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.<br><br>They are valued at cost.                                                                                                                                                                                                                    | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* |      |     | ✓    | Yes* | No* | N/a* |  |  | ✓ |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.<br><br>They are valued at cost.                                                                                                                                                                    | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* |      |     | ✓    | Yes* | No* | N/a* |  |  | ✓ |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Investments</b>                                   | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.<br><br>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* |      |     | ✓    | Yes* | No* | N/a* |  |  | ✓ |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |
| <b>Stocks and work in progress</b>                   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.                                                                                                                                                                                                                                                                                                                                                                                                        | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>                                                                                                        | Yes* | No* | N/a* |      |     | ✓    |      |     |      |  |  |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                                                                                          |      |     |      |      |     |      |      |     |      |  |  |   |
|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ✓                                                                                                                                                                                                             |      |     |      |      |     |      |      |     |      |  |  |   |

|                                                                     |                                                                                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
|                                                                     | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.                                                                                                                                                                                | Yes*                                | No*                      | N/a*                                |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                                     | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.                                                                                                                                                                                                                                      | Yes*                                | No*                      | N/a*                                |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Debtors</b>                                                      | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.                                                                   | Yes*                                | No*                      | N/a*                                |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Current asset investments</b>                                    | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | Yes*                                | No*                      | N/a*                                |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                                     | They are valued at fair value except where they qualify as basic financial instruments.                                                                                                                                                                                                                                                    | Yes*                                | No*                      | N/a*                                |
|                                                                     |                                                                                                                                                                                                                                                                                                                                            | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b> |                                                                                                                                                                                                                                                                                                                                            |                                     |                          |                                     |

## Note 3

## Income

| Analysis of income                      |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year     |
|-----------------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|----------------|
|                                         |                                                                            |                    |                         |                 | £             | £              |
| <b>Donations and legacies:</b>          | Donations and gifts                                                        | 27,262             | -                       | -               | 27,262        | 125,262        |
|                                         | Gift Aid                                                                   | -                  | -                       | -               | -             | -              |
|                                         | Legacies                                                                   | -                  | -                       | -               | -             | -              |
|                                         | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -              |
|                                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -              |
|                                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -              |
|                                         | Other                                                                      | -                  | -                       | -               | -             | -              |
| <b>Total</b>                            |                                                                            | <b>27,262</b>      | <b>-</b>                | <b>-</b>        | <b>27,262</b> | <b>125,262</b> |
| <b>Charitable activities:</b>           | Grants                                                                     | -                  | -                       | -               | -             | 105,100        |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
|                                         | Other                                                                      | -                  | -                       | -               | -             | -              |
| <b>Total</b>                            |                                                                            | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>105,100</b> |
| <b>Other trading activities:</b>        | Astro Turf Hire                                                            | 33,298             | -                       | -               | 33,298        | 2,600          |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
|                                         | Other                                                                      | -                  | -                       | -               | -             | -              |
| <b>Total</b>                            |                                                                            | <b>33,298</b>      | <b>-</b>                | <b>-</b>        | <b>33,298</b> | <b>2,600</b>   |
| <b>Income from investments:</b>         | Interest income                                                            | -                  | -                       | -               | -             | 4              |
|                                         | Dividend income                                                            | -                  | -                       | -               | -             | -              |
|                                         | Rental and leasing income                                                  | -                  | -                       | -               | -             | -              |
|                                         | Other                                                                      | -                  | -                       | -               | -             | -              |
| <b>Total</b>                            |                                                                            | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>4</b>       |
| <b>Separate material item of income</b> |                                                                            | -                  | -                       | -               | -             | -              |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
|                                         |                                                                            | -                  | -                       | -               | -             | -              |
| <b>Total</b>                            |                                                                            | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>       |
| <b>Other:</b>                           | Conversion of endowment funds into income                                  | -                  | -                       | -               | -             | -              |
|                                         | Gain on disposal of a tangible fixed asset held for charity's own use      | -                  | -                       | -               | -             | -              |
|                                         | Gain on disposal of a programme related investment                         | -                  | -                       | -               | -             | -              |
|                                         | Royalties from the exploitation of intellectual property rights            | -                  | -                       | -               | -             | -              |
|                                         | Other                                                                      | -                  | -                       | -               | -             | -              |
|                                         | <b>Total</b>                                                               | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>      | <b>-</b>       |
| <b>TOTAL INCOME</b>                     |                                                                            | <b>60,560</b>      | <b>-</b>                | <b>-</b>        | <b>60,560</b> | <b>232,966</b> |

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

£5100 which was grants from The Football Foundation, and  
£100000 from FCC Communities

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Expenditure**

| Analysis                                                                | This year          |                         |                 |             | Last year          |                         |                 |             |
|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
|                                                                         | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 | £           |                    |                         |                 | £           |
| Incurred seeking donations                                              | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking legacies                                               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking grants                                                 | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Staging fundraising events                                              | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Fundraising agents                                                      | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating charity shops                                                 | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating a trading company undertaking non-charitable trading activity | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Database development costs                                              | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Other trading activities                                                | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Investment management costs:                                            | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Portfolio management costs                                              | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Cost of obtaining investment advice                                     | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Investment administration costs                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Intellectual property licencing costs                                   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |             |                    |                         |                 |             |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Separate material item of expense</b>                                |                    |                         |                 |             |                    |                         |                 |             |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|                                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>                                                            | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Other</b>                                                            |                    |                         |                 |             |                    |                         |                 |             |
| Accountancy fees (Note 6)                                               | 1,100              | -                       | -               | 1,100       | 738                | -                       | -               | 738         |
| Bank Charges                                                            | 92                 | -                       | -               | 92          | 76                 | -                       | -               | 76          |
| Depreciation                                                            | 48,284             | -                       | -               | 48,284      | 52,812             | -                       | -               | 52,812      |
| Interest                                                                | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Other Legal fees                                                        | 2,400              | -                       | -               | 2,400       | 3,742              | -                       | -               | 3,742       |
| Postage                                                                 | -                  | -                       | -               | -           | 150                | -                       | -               | 150         |
| Insurance                                                               | -                  | -                       | -               | -           | 116                | -                       | -               | 116         |
| Equipment Hire                                                          | 18                 | -                       | -               | 18          | 929                | -                       | -               | 929         |
| Repairs and maintenance                                                 | 130                | -                       | -               | 130         | 10,892             | -                       | -               | 10,892      |
| Sundry Expenses                                                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total other expenditure</b>                                          | 52,024             | -                       | -               | 52,024      | 69,455             | -                       | -               | 69,455      |
| <b>TOTAL EXPENDITURE</b>                                                | 52,024             | -                       | -               | 52,024      | 69,455             | -                       | -               | 69,455      |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year                      |                             |               |                 | Last year                      |                             |               |                 |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
|                       | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
|                       | £                              | £                           | £             | £               | £                              | £                           | £             | £               |
| Activity 1            | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Activity 2            | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Other                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| <b>Total</b>          | -                              | -                           | -             | -               | -                              | -                           | -             | -               |

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).



| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 5            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description            | This year<br>£ | Last year<br>£ |
|---------------------------|------------------------|----------------|----------------|
| Extraordinary item 1      | Sale of parcel of land | 120,000        | -              |
| Total extraordinary items |                        | 120,000        | -              |

**Section C****Notes to the accounts****Note 6** Details of certain types of expenditure**Note 6.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |
| 1,100                  | 738                    |

**Section C****Notes to the accounts****(cont)****Note 7****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***7.1 Cost or valuation**

|                              | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total     |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-----------|
|                              | £                         | £                      | £                                   | £                                | £         |
| At the beginning of the year | 2,040,000                 | 816,635                | -                                   | 46,979                           | 2,903,614 |
| Additions                    | 42,749                    |                        |                                     |                                  | 42,749    |
| Revaluations                 | -                         |                        |                                     |                                  | -         |
| Disposals                    | -                         |                        |                                     |                                  | -         |
| Transfers *                  | -                         | -                      | -                                   | -                                | -         |
| At end of the year           | 2,082,749                 | 816,635                | -                                   | 46,979                           | 2,946,363 |

**7.2 Depreciation and impairments**

|                |                                              |          |          |          |          |
|----------------|----------------------------------------------|----------|----------|----------|----------|
| <b>**Basis</b> | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
| <b>** Rate</b> |                                              |          |          |          |          |

|                          |   |         |   |        |         |
|--------------------------|---|---------|---|--------|---------|
| At beginning of the year | - | 243,082 | - | 39,828 | 282,910 |
| Disposals                | - | 46,854  |   | 1,430  | 48,284  |
| Depreciation             | - |         |   |        | -       |
| Impairment               | - |         |   |        | -       |
| Transfers*               | - | -       | - | -      | -       |
| At end of the year       | - | 289,936 | - | 41,258 | 331,194 |

**7.3 Net book value**

|                                             |           |         |   |       |           |
|---------------------------------------------|-----------|---------|---|-------|-----------|
| Net book value at the beginning of the year | 2,040,000 | 573,553 | - | 7,151 | 2,620,704 |
| Net book value at the end of the year       | 2,082,749 | 526,699 | - | 5,721 | 2,615,169 |

#### 7.4 Impairment

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

#### 7.5 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

**This year**

**Last year**

***the effective date of the revaluation***

|  |  |
|--|--|
|  |  |
|--|--|

***the name of independent valuer, if applicable***

|  |  |
|--|--|
|  |  |
|--|--|

***the methods applied and significant assumptions***

|  |  |
|--|--|
|  |  |
|--|--|

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

|  |  |
|--|--|
|  |  |
|--|--|

#### 7.6 Other disclosures

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

| <b>This year</b> | <b>Last year</b> |
|------------------|------------------|
| <b>£</b>         | <b>£</b>         |

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

|  |  |
|--|--|
|  |  |
|--|--|

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

|  |  |
|--|--|
|  |  |
|--|--|

|  |  |
|--|--|
|  |  |
|--|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

**Section C****Notes to the accounts****(cont)****Note 8 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**8.1 Analysis of debtors**

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | 910.0                  | 370.0                  |
| Prepayments and accrued income | -                      | -                      |
| Other debtors                  | -                      | -                      |
| <b>Total</b>                   | <b>910.0</b>           | <b>370.0</b>           |

*Complete 8.2 where a material debtor is recoverable more than a year after the reporting date.*

**8.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | -                      | -                      |
| Prepayments and accrued income | -                      | -                      |
| Other debtors                  | -                      | -                      |
| <b>Total</b>                   | <b>-</b>               | <b>-</b>               |

**Section C****Notes to the accounts****(cont)****Note 9 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***9.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | 10,488                              | 21,004         | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 1,190                               | 10,042         | -                                            | -              |
| Taxation and social security                                             | - 1,770                             | - 1,173        | -                                            | -              |
| Other creditors                                                          | 32,478                              | 23,218         | -                                            | -              |
| <b>Total</b>                                                             | <b>42,386</b>                       | <b>53,091</b>  | <b>-</b>                                     | <b>-</b>       |

**9.2 Deferred income***Please complete this note if the charity has deferred**Please explain the reasons why income is deferred.*

| This year | Last year |
|-----------|-----------|
|           |           |

**Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 10 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 133,409        | 10,582         |
| -              | -              |
| 133,409        | 10,582         |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

|         |                        |
|---------|------------------------|
| Note 11 | Additional Disclosures |
|---------|------------------------|

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.