

# BOSTON UNITED FOOTBALL CLUB COMMUNITY FOUNDATION

England & Wales · Charity number 1174561

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06433551](#)

**Registered** 2017-09-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Boston United Football Club  
New Community Stadium  
Pilgrim Way  
Wyberton  
Boston  
Lincolns

**Phone** 01205364406

**Email** [mike.hardy@bufc.co.uk](mailto:mike.hardy@bufc.co.uk)

**Website** [www.PilgrimsUITC.co.uk](http://www.PilgrimsUITC.co.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS (OBJECTS) ARE FOR THE BENEFIT OF THE PUBLIC GENERALLY, BOTH IN THE UNITED KINGDOM AND OVERSEAS AND, IN PARTICULAR, THE INHABITANTS OF LINCOLNSHIRE AND ITS SURROUNDING AREAS:3.1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH (FACILITIES IN THIS ARTICLE 3 MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);3.2 TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;3.3 TO RELIEVE SICKNESS AND TO PRESERVE AND PROMOTE PHYSICAL AND MENTAL HEALTH THROUGH SUCH CHARITABLE MEANS AS THE TRUSTEES THINK FIT;3.4 TO ADVANCE THE EDUCATION OF CHILDREN AND OTHER PERSONS INCLUDING ACADEMIC, SOCIAL AND PHYSICAL EDUCATION) THROUGH SUCH CHARITABLE MEANS AS THE TRUSTEES THINK FIT; AND3.5 FOR THE GENERAL PURPOSES OF SUCH CHARITABLE BODIES OR FOR SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES IN EACH CASE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** THE CHARITY'S PRINCIPLE ACTIVITIES ARE THE PROMOTION AND ORGANISATION OF SPORT IN THE COMMUNITY, FOR THE BENEFIT OF THE PUBLIC GENERALLY, BOTH IN THE UNITED KINGDOM AND OVERSEAS AND, IN PARTICULAR, THE INHABITANTS OF LINCOLNSHIRE AND ITS SURROUNDING AREAS

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Lincolnshire
- North East Lincolnshire
- North Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£648,767	£627,718	£-6,167	46
2024-06-30	£580,649	£612,381	£-27,216	45
2023-06-30	£476,979	£473,152	-	-
2022-06-30	£386,439	£389,528	-	-
2021-06-30	£251,449	£257,702	-	-

## Trustees

Name	Role	Appointed
<b>DAVID NEWTON</b>	Chair	2017-09-07
Christopher Cook		2017-09-07
NEIL KEMPSTER		2017-09-07
ROY HACKFORD		2017-09-07

**BOSTON UNITED FOOTBALL CLUB COMMUNITY FOUNDATION**

England & Wales - Charity number 1174561

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# Accounts

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Company Number  
(England and Wales)  
06433551

Registered Charity  
Number 1174561

**Boston United Football Club Community Foundation**

**(A Company limited by guarantee)**

**Financial Statements**

**For the year ended**

**30 June 2025**

**Boston United Football Club Community Foundation**  
**Financial statements for the year ended 30 June 2025**

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**Boston United Football Club Community Foundation**  
**Company information for the year ended 30 June 2025**

Charity Name

Boston United Football Club Community Foundation

Charity Number

1174561

Company Registration Number

06433551

Trustees

D S Newton  
N Kempster  
R Hackford  
C S Cook

Secretary

D S Newton

Principal Address

Boston United Football Club  
The Jakemans Community Stadium  
Pilgrim Way  
Boston  
PE21 7NE

Registered Office

50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

Independent Examiner

John Heeney BA FCA  
RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

**Boston United Football Club Community Foundation**  
**Independent Examiner's Report to the Trustees of Boston United Football Club Community Foundation**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2025 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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

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

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

.....  
 Mr J Heeney BA FCA

RNS Chartered Accountants  
 50-54 Oswald Road  
 Scunthorpe  
 North Lincolnshire  
 DN15 7PQ

..... 2026

## **Boston United Football Club Community Foundation** **Report of the Trustees for the year ended 30 June 2025**

The Trustees present their report and financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Objectives and principal activities**

Boston United Football Club Community Foundation is a Registered Charity, the objectives of which are:

- 1 To promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.
- 2 To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life.
- 3 To relieve sickness and to preserve and promote physical and mental health through such charitable means as the trustees think fit.
- 4 To advance the education of children and other persons including academic, social and physical education through such charitable means as the trustees think fit.
- 5 For the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the trustees may from time to time decide.

The principal activity of the company is the promotion and organisation of sport in the community.

### **Trustees**

The Trustees who served during the year and since the year end were as follows:

D S Newton  
N Kempster  
R Hackford  
C S Cook

The members of the Board of Trustees are elected at the Annual General Meeting by the members of the charity, and usually serve for a three-year term.

The company is limited by guarantee therefore none of the trustees have an interest in share capital.

### **Governing document**

The charity is governed by its memorandum and articles of association incorporated 21 November 2007 and amended by special resolution on 30 June 2017. The company became a registered charity on 7 September 2017.

### **Corporate status**

The company is incorporated as a private company limited by guarantee without share capital.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2025 (continued)**

**Financial Review**

The statement of Financial Activities (SOFA) shows that at the end of the financial year we had a deficit to carry forward of £6,167 compared with a reserves deficit of £27,216 at June 2024.

The charity has grown income successfully in the year across various different revenue streams and benefitted from increased grant income. This helped generate a surplus for the year.

This growth and the continuing focus on the core activities of health initiatives and sports participation especially football provides the confidence for the Trustees that the Foundation's activities are on course to achieve a surplus on unrestricted reserves going forward.

**Statement for public benefit test for charities**

In setting our objectives and planning our activities the trustees have given careful consideration to the charity commission general guidance on public benefit.

**Achievements and performance**

The Foundation has seen another year of growth in activity levels in this financial year, concentrating on its themed strategy in its education, health, and football programmes.

The strongest growth has been in its education programme with a 25% increase in student numbers across its 16-19 college programme and 19+ Higher Education programme.

This has been supplemented by a strong school's programme assisted by the Premier League Primary Stars programme which has enabled interaction with most of the local schools in the area, strengthening our community presence around South Lincolnshire.

The football programmes continue to perform strongly with over 40 teams now playing and around 700 players registered to the club. Further growth in these programmes is limited by lack of facilities, but limited growth is being achieved particularly within the female side of the game as we seek to replicate the football structure/pathways that already exist for the men's game.

There has been an emphasis this year on the health programmes which is a strategic priority going forward to help address the significant health and well-being issues within the area. The HAF (Holiday, Activities and Food programme) is a major element of this programme providing holiday support for local children in the local area in partnership with Lincolnshire County Council. Other health programmes are also being expanded, supported by the National League Trust funding, including sessions to assist with mental health issues, social inclusion and cancer care for local people.

The Trustees remain keen to continue to increase the expansion in activity to increase the interaction with the local community through this wide range of initiatives.

**Small company's provisions**

The report of the trustees has been prepared taking advantage of the small company's exemption of section 415A of the Companies Act 2006.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2025 (continued)**

By order of the Board

SIGNED SECURELY  
*Neil Kempster*  
27/03/2026 at 12:16:06 PM UTC

.....  
N R Kempster  
Trustee

SIGNED SECURELY  
27/03/2026  
27/03/2026 at 12:16:06 PM UTC

Date: .....

**Boston United Football Club Community Foundation****Income and expenditure account**  
**Year ended 30 June 2025**

	<u>2025</u> £	<u>2024</u> £
Income	648,767	580,649
	<hr/>	<hr/>
Gross income	648,767	580,649
Expenditure	(627,718)	(612,381)
Interest payable	-	-
	<hr/>	<hr/>
Total expenditure	21,049	(612,381)
	<hr/>	<hr/>
<b>Net surplus/(deficit)</b>	<b>21,049</b>	<b>(31,732)</b>
	<hr/> <hr/>	<hr/> <hr/>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**Boston United Football Club Community Foundation**

**Statement of Financial Activities**  
**For the year ended 30 June 2025**

	<u>Note</u>	<u>Unrestricted Funds 2025 £</u>	<u>Total 2024 £</u>
<b>Income from:</b>			
Donations		36,578	43,539
Charitable activities	2	374,281	352,692
Sponsorship		21,210	14,990
Grants and subsidies		216,698	169,428
<b>Total income</b>		<u>648,767</u>	<u>580,649</u>
<b>Expenditure on:</b>			
Charitable activities	3	617,274	601,159
Governance costs	4	10,444	11,222
Bank interest payable	7	-	-
<b>Total expenditure</b>		<u>627,718</u>	<u>612,381</u>
<b>Net surplus/(deficit)</b>		21,049	(31,732)
<b>Total funds brought forward</b>		<u>(27,216)</u>	<u>4,516</u>
<b>Total funds carried forward</b>	12	<u>(6,167)</u>	<u>(27,216)</u>

**Boston United Football Club Community Foundation**  
**Company number 06433551**  
**Balance sheet**  
**As at 30 June 2025**

	<b><u>Notes</u></b>	<b><u>Total</u></b> <b><u>2025</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>2024</u></b> <b><u>£</u></b>
<b><u>Fixed assets</u></b>			
Tangible assets	9	5,830	4,957
<b><u>Current assets</u></b>			
Debtors	10	34,323	24,145
Cash at bank and in hand		29,740	31,661
		<hr/>	<hr/>
<b><u>Total current assets</u></b>		64,063	55,806
<b><u>Creditors:</u></b> Amounts falling due within one year	11	76,060	87,979
		<hr/>	<hr/>
<b><u>Net current liabilities</u></b>		(11,997)	(32,173)
		<hr/>	<hr/>
<b><u>Net assets</u></b>		(6,167)	(27,216)
		<hr/>	<hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted funds	12	(6,167)	(27,216)
		<hr/>	<hr/>
<b><u>Total charity assets</u></b>	12	(6,167)	(27,216)
		<hr/>	<hr/>

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts:

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

SIGNED SECURELY  
27/03/2026  
27/03/2026 at 12:16:06 PM UTC

The financial statements were approved by the Board on .....

SIGNED SECURELY  
  
27/03/2026 at 12:16:06 PM UTC

.....  
N R Kempster, Trustee

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2025**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Boston United Football Club Community Foundation is a private company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described on page 3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income recognition**

Grants received of a revenue nature are credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Services provided, sponsorship and rents are accounted for on the accruals basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

**(c) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**(d) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Furniture, fittings and equipment – over 3 years / 25% on written down value

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2025**

**(e) Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**2 Income from charitable activities**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>2024</u></b>
	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Training fees	180,617	176,360
College income	120,506	122,882
Coaching hours	28,608	25,950
Fundraising income	1,138	512
Sundry income	43,412	26,988
	<u>374,281</u>	<u>352,692</u>

**3 Expenditure on charitable activities**

		<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Note</u></b>	<b><u>Funds</u></b>	<b><u>2024</u></b>
		<b><u>2025</u></b>	<b><u>2024</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	5	331,043	307,057
Facility hire		107,894	115,485
Match and training kits		42,353	33,839
Match official and league entry fees		20,683	20,064
Sports equipment		10,493	19,938
Miscellaneous purchases		28,047	24,053
Staff training		9,746	13,402
Insurance		1,140	3,579
Printing, postage and stationery		2,190	1,939
Subscriptions		584	6,217
Sundry expenses		20,317	13,854
Motor and travel expenses		38,311	37,594
Depreciation		3,923	4,138
Loss on disposal		550	-
		<u>617,274</u>	<u>601,159</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2025**

4 **Governance costs**

	<b><u>Unrestricted</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>
	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Accountancy fees	2,030	1,996
Legal and professional fees	1,549	1,066
Bad debts written off	408	1,740
Bank charges	6,457	6,420
	<u>10,444</u>	<u>11,222</u>

5 **Staff costs and numbers**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	308,751	286,944
Social security costs	17,094	16,710
Pension costs	5,198	3,403
	<u>331,043</u>	<u>307,057</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 52 (2024 - 45).

6 **Operating surplus/(deficit)**

The operating surplus/(deficit) is after charging:

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Independent examiner's fee	500	500
	<u>500</u>	<u>500</u>

7 **Interest payable**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Bank interest	-	-
	<u>-</u>	<u>-</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2025**

8 **Taxation**

As a charity the company is exempt from Corporation Tax.

9 **Tangible fixed assets**

	<b>Furniture, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 July 2024	9,412	1,830	11,242
Additions	5,955	-	5,955
Disposals	-	(1,830)	(1,830)
	<hr/>		
At 30 June 2025	15,367	-	15,367
<b>Depreciation</b>			
At 1 July 2024	5,614	671	6,285
Charge for the year	3,923	-	3,923
Eliminated on disposal	-	(671)	(671)
	<hr/>		
At 30 June 2025	9,537	-	9,537
<b>Carrying amount</b>			
At 30 June 2025	5,830	-	5,830
At 30 June 2024	3,798	1,159	4,957

10 **Debtors**

	<b><u>2025</u></b> <b>£</b>	<b><u>2024</u></b> <b>£</b>
Trade debtors	14,849	13,598
Prepayments and accrued income	19,474	10,547
	<hr/>	
	<b>34,323</b>	<b>24,145</b>
	<hr/>	

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2025**

11 **Creditors: Amounts falling due within on year**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	£	£
Trade creditors	16,195	8,170
Other creditors	31,888	32,120
Accruals and deferred income	24,378	44,409
Taxation and social security	3,599	3,280
	<u>76,060</u>	<u>87,979</u>

12 **Accumulated funds**

	<b><u>Unrestricted</u></b>
	<b><u>Funds</u></b>
	£
As at 1 July 2024	(27,216)
Surplus for the year	21,049
	<u>(6,167)</u>

13 **Analysis of net assets between funds**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>£</u></b>
	£	£
Tangible fixed assets	5,830	5,830
Current assets	64,063	64,063
Current liabilities	(76,060)	(76,060)
	<u>(6,167)</u>	<u>(6,167)</u>

14 **Trustees' remuneration**

No remuneration or expenses directly or indirectly out of the funds of the company was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**BOSTON UNITED FOOTBALL CLUB COMMUNITY FOUNDATION**

England & Wales - Charity number 1174561

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# Accounts

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Company Number  
(England and Wales)  
06433551

Registered Charity  
Number 1174561

**Boston United Football Club Community Foundation**

**(A Company limited by guarantee)**

**Financial Statements**

**For the year ended**

**30 June 2024**

**Boston United Football Club Community Foundation**  
**Financial statements for the year ended 30 June 2024**

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**Boston United Football Club Community Foundation**  
**Company information for the year ended 30 June 2024**

Charity Name

Boston United Football Club Community Foundation

Charity Number

1174561

Company Registration Number

06433551

Trustees

D S Newton

N Kempster

R Hackford

C S Cook

Secretary

D S Newton

Principal Address

Boston United Football Club  
The Jakemans Community Stadium  
Pilgrim Way  
Boston  
PE21 7NE

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Independent Examiner

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Scunthorpe  
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**Boston United Football Club Community Foundation**  
**Independent Examiner's Report to the Trustees of Boston United Football Club Community Foundation**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2024 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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

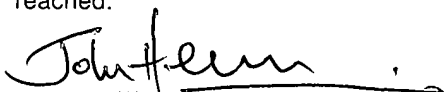
**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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

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

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



Mr J Heeney BA FCA

RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

28 March 2025

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2024**

The Trustees present their report and financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and principal activities**

Boston United Football Club Community Foundation is a Registered Charity, the objectives of which are:

- 1 To promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.
- 2 To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life.
- 3 To relieve sickness and to preserve and promote physical and mental health through such charitable means as the trustees think fit.
- 4 To advance the education of children and other persons including academic, social and physical education through such charitable means as the trustees think fit.
- 5 For the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the trustees may from time to time decide.

The principal activity of the company is the promotion and organisation of sport in the community.

**Trustees**

The Trustees who served during the year and since the year end were as follows:

D S Newton  
N Kempster  
R Hackford  
C S Cook

The members of the Board of Trustees are elected at the Annual General Meeting by the members of the charity, and usually serve for a three-year term.

The company is limited by guarantee therefore none of the trustees have an interest in share capital.

**Governing document**

The charity is governed by its memorandum and articles of association incorporated 21 November 2007 and amended by special resolution on 30 June 2017. The company became a registered charity on 7 September 2017.

**Corporate status**

The company is incorporated as a private company limited by guarantee without share capital.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2024 (continued)**

**Financial Review**

The statement of Financial Activities (SOFA) shows that at the end of the financial year we had a deficit to carry forward of £27,216 compared with reserves of £4,516 at June 2023.

Overhead costs have increased this year in order to generate more activity, particularly in the education programme and we are beginning to see the benefits of this through increased participation numbers/income.

This growth and the continuing focus on the core activities of health initiatives and sports participation especially football provides the confidence for the Trustees that the Foundation's activities are on course to achieve a surplus on unrestricted reserves going forward.

**Statement for public benefit test for charities**

In setting our objectives and planning our activities the trustees have given careful consideration to the charity commission general guidance on public benefit.

**Achievements and performance**

There has been another year of growth in activity levels in this financial year with the main sources of income being in the education, health and football programmes.

With an emphasis on Community initiatives there has been a good increase in participation levels across all of the Foundation's programmes.

The education programme has been a significant area of growth with ongoing interaction with local schools to engage with all age groups particularly through the Premier League Primary Stars project. More resources have been provided to expand and enhance our 16+ College Programme with the breadth of academic qualifications expended including the introduction of post 19 course up to degree level.

Student numbers have shown a significant increase with the linkages to both our football and sports coaching programmes providing excellent opportunities for learning in the unique setting of a football stadium.

The football programmes continue to perform strongly with growth in these programmes particularly aimed at the female side of the game as we seek to replicate the football structure/pathways that already exist for the men's game.

There has also been an emphasis on Health and Well-being activities across a wide sector of the community ranging from the popular holiday activities and food programme for school children right up to our social inclusion projects with the golden goal project for over 55s which continues to grow.

The Trustees remain keen to continue to increase the expansion in activity to increase the interaction with the local community through this wide range of initiatives

**Small company's provisions**

The report of the trustees has been prepared taking advantage of the small company's exemption of section 415A of the Companies Act 2006.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2024 (continued)**

By order of the Board

SIGNED SECURELY  
*Neil Kempster*  
28/03/2025 at 2:53:08 PM UTC

N R Kempster  
Trustee

SIGNED SECURELY  
28/03/2025  
Date: 28/03/2025 at 2:53:08 PM UTC

**Boston United Football Club Community Foundation**

**Income and expenditure account**  
**Year ended 30 June 2024**

	<u>2024</u> £	<u>2023</u> £
Income	580,649	476,979
Gross income	580,649	476,979
Expenditure	(612,381)	(473,152)
Interest payable	-	-
Total expenditure	(612,381)	(473,152)
<b>Net (deficit)/surplus</b>	<u>(31,732)</u>	<u>3,827</u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**Boston United Football Club Community Foundation**

**Statement of Financial Activities**  
**For the year ended 30 June 2024**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>2024</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>
<b>Income from:</b>			
Donations		43,539	2,666
Charitable activities	2	352,692	300,772
Sponsorship		14,990	5,475
Grants and subsidies		169,428	168,066
		<hr/>	<hr/>
<b>Total income</b>		<b>580,649</b>	<b>476,979</b>
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	3	601,159	465,800
Governance costs	4	11,222	7,352
Bank interest payable	7	-	-
		<hr/>	<hr/>
<b>Total expenditure</b>		<b>612,381</b>	<b>473,152</b>
		<hr/>	<hr/>
<b>Net (deficit)/surplus</b>		<b>(31,732)</b>	<b>3,827</b>
		<hr/>	<hr/>
<b>Total funds brought forward</b>		<b>4,516</b>	<b>689</b>
		<hr/>	<hr/>
<b>Total funds carried forward</b>	12	<b>(27,216)</b>	<b>4,516</b>
		<hr/> <hr/>	<hr/> <hr/>

**Boston United Football Club Community Foundation**  
**Company number 06433551**  
**Balance sheet**  
**As at 30 June 2024**

	<u>Notes</u>	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
<b><u>Fixed assets</u></b>			
Tangible assets	9	4,957	5,226
<b><u>Current assets</u></b>			
Debtors	10	24,145	35,178
Cash at bank and in hand		31,661	69,048
		<hr/>	<hr/>
<b><u>Total current assets</u></b>		55,806	104,226
<b><u>Creditors</u></b> : Amounts falling due within one year	11	87,979	104,936
		<hr/>	<hr/>
<b><u>Net current liabilities</u></b>		(32,173)	(710)
		<hr/>	<hr/>
<b><u>Net assets</u></b>		(27,216)	4,516
		<hr/>	<hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted funds	12	(27,216)	4,516
		<hr/>	<hr/>
<b><u>Total charity assets</u></b>	12	(27,216)	4,516
		<hr/>	<hr/>

For the year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts:

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

SIGNED SECURELY  
28/03/2025

The financial statements were approved by the Board on 28/03/2025 at 2:53:08 PM UTC.....

SIGNED SECURELY  
*Neil Kempster*  
28/03/2025 at 2:53:08 PM UTC  
.....  
N R Kempster, Trustee

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2024**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Boston United Football Club Community Foundation is a private company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described on page 3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income recognition**

Grants received of a revenue nature are credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Services provided, sponsorship and rents are accounted for on the accruals basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

**(c) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**(d) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Furniture, fittings and equipment – over 3 years / 25% on written down value

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2024**

**(e) Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**2 Income from charitable activities**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>2023</u></b>
	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Training fees	176,360	186,698
College income	122,882	73,706
Coaching hours	25,950	27,739
Fundraising income	512	5,544
Sundry income	26,988	7,085
	<u>352,692</u>	<u>300,772</u>

**3 Expenditure on charitable activities**

		<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Note</u></b>	<b><u>Funds</u></b>	<b><u>2023</u></b>
		<b><u>2024</u></b>	<b><u>2023</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	5	307,057	239,903
Facility hire		115,485	97,087
Match and training kits		33,839	28,042
Match official and league entry fees		20,064	10,842
Sports equipment		19,938	18,729
Miscellaneous purchases		24,053	21,223
Staff training		13,402	9,480
Insurance		3,579	3,693
Repairs and maintenance		-	(482)
Telephone		-	2,022
Printing, postage and stationery		1,939	436
Subscriptions		6,217	1,027
Sundry expenses		13,854	12,455
Motor and travel expenses		37,594	19,650
Advertising		-	218
Depreciation		4,138	1,475
		<u>601,159</u>	<u>465,800</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2024**

**4 Governance costs**

	<b><u>Unrestricted</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>
	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Accountancy fees	1,996	2,072
Legal and professional fees	1,066	1,954
Bad debts written off	1,740	-
Bank charges	6,420	3,326
	<u>11,222</u>	<u>7,352</u>

**5 Staff costs and numbers**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	286,944	226,055
Social security costs	16,710	11,006
Pension costs	3,403	2,842
	<u>307,057</u>	<u>239,903</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 45 (2023 - 31).

**6 Operating (deficit)/surplus**

The operating (deficit)/surplus is after charging:	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Independent examiner's fee	500	500
	<u>500</u>	<u>500</u>

**7 Interest payable**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Bank interest	-	-
	<u>-</u>	<u>-</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2024**

**8 Taxation**

As a charity the company is exempt from Corporation Tax.

**9 Tangible fixed assets**

	Furniture, fittings and equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>			
At 1 July 2023	5,543	1,830	7,373
Additions	3,869	-	3,869
	<hr/>	<hr/>	<hr/>
At 30 June 2024	9,412	1,830	11,242
<b>Depreciation</b>			
At 1 July 2023	1,804	343	2,147
Charge for the year	3,810	328	4,138
	<hr/>	<hr/>	<hr/>
At 30 June 2024	5,614	671	6,285
<b>Carrying amount</b>			
At 30 June 2024	<hr/> 3,798	<hr/> 1,159	<hr/> 4,957
At 30 June 2023	<hr/> 3,739	<hr/> 1,487	<hr/> 5,226

**10 Debtors**

	<u>2024</u> £	<u>2023</u> £
Trade debtors	13,598	13,223
Prepayments and accrued income	10,547	21,955
	<hr/>	<hr/>
	<u>24,145</u>	<u>35,178</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2024**

11 **Creditors: Amounts falling due within on year**

	<u>2024</u>	<u>2023</u>
	£	£
Trade creditors	8,170	4,636
Other creditors	32,120	31,191
Accruals and deferred income	44,409	65,983
Taxation and social security	3,280	3,126
	<u>87,979</u>	<u>104,936</u>

12 **Accumulated funds**

	<u>Unrestricted</u>
	<u>Funds</u>
	£
As at 1 July 2023	4,516
Deficit for the year	(31,732)
As at 30 June 2024	<u>(27,216)</u>

13 **Analysis of net assets between funds**

	<u>Unrestricted</u>	<u>Total</u>
	<u>Funds</u>	<u>£</u>
	£	£
Tangible fixed assets	4,957	4,957
Current assets	55,806	55,806
Current liabilities	(87,979)	(87,979)
	<u>(27,216)</u>	<u>(27,216)</u>

14 **Trustees' remuneration**

No remuneration or expenses directly or indirectly out of the funds of the company was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**BOSTON UNITED FOOTBALL CLUB COMMUNITY FOUNDATION**

England & Wales - Charity number 1174561

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# Accounts

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Company Number  
(England and Wales)  
06433551

Registered Charity  
Number 1174561

**Boston United Football Club Community Foundation**

**(A Company limited by guarantee)**

**Financial Statements**

**For the year ended**

**30 June 2023**

**Boston United Football Club Community Foundation**  
**Financial statements for the year ended 30 June 2023**

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**Boston United Football Club Community Foundation**  
**Company information for the year ended 30 June 2023**

Charity Name

Boston United Football Club Community Foundation

Charity Number

1174561

Company Registration Number

06433551

Trustees

D S Newton  
N Kempster  
R Hackford  
C S Cook

Secretary

D S Newton

Principal Address

Boston United Football Club  
The Jakemans Community Stadium  
Pilgrim Way  
Boston  
PE21 7NE

Registered Office

50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

Independent Examiner

John Heeney BA FCA  
RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

**Boston United Football Club Community Foundation**  
**Independent Examiner's Report to the Trustees of Boston United Football Club Community Foundation**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2023 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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

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

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

.....  
 Mr J Heeney BA FCA

RNS Chartered Accountants  
 50-54 Oswald Road  
 Scunthorpe  
 North Lincolnshire  
 DN15 7PQ

..... 2024

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2023**

The Trustees present their report and financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and principal activities**

Boston United Football Club Community Foundation is a Registered Charity, the objectives of which are:

- 1 To promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.
- 2 To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life.
- 3 To relieve sickness and to preserve and promote physical and mental health through such charitable means as the trustees think fit.
- 4 To advance the education of children and other persons including academic, social and physical education through such charitable means as the trustees think fit.
- 5 For the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the trustees may from time to time decide.

The principal activity of the company is the promotion and organisation of sport in the community.

**Trustees**

The Trustees who served during the year and since the year end were as follows:

D S Newton  
N Kempster  
R Hackford  
C S Cook

The members of the Board of Trustees are elected at the Annual General Meeting by the members of the charity, and usually serve for a three year term.

The company is limited by guarantee therefore none of the trustees have an interest in share capital.

**Governing document**

The charity is governed by its memorandum and articles of association incorporated 21 November 2007 and amended by special resolution on 30 June 2017. The company became a registered charity on 7 September 2017.

**Corporate status**

The company is incorporated as a private company limited by guarantee without share capital.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2023 (continued)**

**Financial Review**

The Statement of Financial Activities (SOFA) shows that at the end of the financial year we had reserves to carry forward of £4,516, compared with reserves of £689 at 30 June 2022.

The Trustees are continuing to obtain sponsorship, and income from donations is increasing whilst also focusing on the core activities of increasing community participation in sport. We are confident therefore that our activities are sustainable and that we are on course to maintain a surplus on unrestricted reserves.

**Statement for public benefit test for charities**

In setting our objectives and planning our activities the trustees have given careful consideration to the charity commission general guidance on public benefit.

**Achievements and performance**

The Community Foundation's activity has continued to grow in this financial year, with income generated primarily through its football, education, and health programmes.

There has been a significant increase in participation levels across the various programmes as the foundation continues its strong community engagement.

Football participation remains the main activity with around 40 competitive teams now in place, with grassroots and elite pathways providing opportunities for the whole community to play, from 3-year-olds in the Tiny Pilgrims right through to 70+ in the Walking Football sessions.

There has been growth in our Education Programme with increasing student numbers enrolling on our 16+ College Programmes based at the football stadium, as well as ongoing interaction with local primary and secondary schools, particularly through the Premier League Primary Stars Scheme.

Health initiatives have been a further focus for the foundation this year, with a particular emphasis on mental health and social inclusion projects, as well as the introduction of Fighting Fit, a cancer rehabilitation project. The holiday activities and food programme have also continued, enabling increasing numbers of school children in receipt of free school meals the opportunity to access activities during the school holidays.

The Trustees are pleased with the growth in the programme during the current year and hope to continue this expansion in activity in the next financial year to provide further benefits to the local community, which will increase sports participation, education and skills training, as well as promoting healthy lifestyles.

**Small company's provisions**

The report of the trustees has been prepared taking advantage of the small company's exemption of section 415A of the Companies Act 2006.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2023 (continued)**

By order of the Board

SIGNED SECURELY  
*David Newton*  
27/03/2024 at 12:57:33 PM UTC

.....  
D S Newton  
Chairman

SIGNED SECURELY  
27/03/2024  
27/03/2024 at 12:57:33 PM UTC

Date: .....

**Boston United Football Club Community Foundation****Income and expenditure account**  
**Year ended 30 June 2023**

	<u>2023</u> £	<u>2022</u> £
Income	476,979	386,439
	<hr/>	<hr/>
Gross income	476,979	386,439
Expenditure	(473,152)	(389,144)
Interest payable	-	(384)
	<hr/>	<hr/>
Total expenditure	(473,152)	(389,528)
	<hr/>	<hr/>
<b>Net surplus/(deficit)</b>	<b>3,827</b>	<b>(3,089)</b>
	<hr/> <hr/>	<hr/> <hr/>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**Boston United Football Club Community Foundation**

**Statement of Financial Activities**  
**For the year ended 30 June 2023**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>
<b>Income from:</b>			
Donations		2,666	19,152
Charitable activities	2	300,772	236,422
Sponsorship		5,475	25,847
Grants and subsidies		168,066	105,018
<b>Total income</b>		<u>476,979</u>	<u>386,439</u>
<b>Expenditure on:</b>			
Charitable activities	3	465,800	382,642
Governance costs	4	7,352	6,502
Bank interest payable	7	-	384
<b>Total expenditure</b>		<u>473,152</u>	<u>389,528</u>
<b>Net surplus/(deficit)</b>		3,827	(3,089)
<b>Total funds brought forward</b>		<u>689</u>	<u>3,778</u>
<b>Total funds carried forward</b>	12	<u>4,516</u>	<u>689</u>

**Boston United Football Club Community Foundation**  
**Company number 06433551**  
**Balance sheet**  
**As at 30 June 2023**

	<u>Notes</u>	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
<b><u>Fixed assets</u></b>			
Tangible assets	9	5,226	2,913
<b><u>Current assets</u></b>			
Debtors	10	35,178	21,050
Cash at bank and in hand		69,048	18,406
		<hr/>	<hr/>
<b><u>Total current assets</u></b>		104,226	39,456
<b><u>Creditors:</u></b> Amounts falling due within one year	11	104,936	41,680
		<hr/>	<hr/>
<b><u>Net current liabilities</u></b>		(710)	(2,224)
		<hr/>	<hr/>
<b><u>Net assets</u></b>		4,516	689
		<hr/>	<hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted funds	12	4,516	689
		<hr/>	<hr/>
<b><u>Total charity assets</u></b>	12	4,516	689
		<hr/>	<hr/>

For the year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts:

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

SIGNED SECURELY  
27/03/2024  
27/03/2024 at 12:57:33 PM UTC

The financial statements were approved by the Board on .....

SIGNED SECURELY  
*David Newton*  
27/03/2024 at 12:57:33 PM UTC

.....  
D S Newton, Chairman

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2023**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Boston United Football Club Community Foundation is a private company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described on page 3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income recognition**

Grants received of a revenue nature are credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Services provided, sponsorship and rents are accounted for on the accruals basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

**(c) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**(d) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Furniture, fittings and equipment – over 3 years / 25% on written down value

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2023**

**(e) Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**2 Income from charitable activities**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>2022</u></b>
	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Training fees	186,698	156,184
Boston College	73,706	49,158
Coaching hours	27,739	19,190
Fundraising income	5,544	604
Sundry income	7,085	11,286
	<u>300,772</u>	<u>236,422</u>

**3 Expenditure on charitable activities**

		<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b>Note</b>	<b><u>Funds</u></b>	<b><u>2022</u></b>
		<b><u>2023</u></b>	<b><u>2022</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	5	239,903	195,613
Facility hire		97,087	73,327
Match and training kits		28,042	26,636
Match official and league entry fees		10,842	16,019
Sports equipment		18,729	9,208
Miscellaneous purchases		21,223	10,825
Staff training		9,480	8,014
Insurance		3,693	5,628
Repairs and maintenance		(482)	518
Telephone		2,022	565
Printing, postage and stationery		436	399
Subscriptions		1,027	1,507
Sundry expenses		12,455	15,922
Motor and travel expenses		19,650	16,263
Advertising		218	1,526
Depreciation		1,475	672
		<u>465,800</u>	<u>382,642</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2023**

4 **Governance costs**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>2022</u></b>
	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Accountancy fees	2,072	1,896
Legal and professional fees	1,954	1,012
Bad debts written off	-	14
Bank charges	3,326	3,580
	<u>7,352</u>	<u>6,502</u>

5 **Staff costs and numbers**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	226,055	183,814
Social security costs	11,006	8,948
Pension costs	2,842	2,851
	<u>239,903</u>	<u>195,613</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 31 (2022 - 24).

6 **Operating surplus/(deficit)**

The operating surplus/(deficit) is after charging:

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Independent examiner's fee	500	500
	<u>500</u>	<u>500</u>

7 **Interest payable**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Bank interest	-	384
	<u>-</u>	<u>384</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2023**

8 **Taxation**

As a charity the company is exempt from Corporation Tax.

9 **Tangible fixed assets**

	Furniture, fittings and equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>			
At 1 July 2022	44,171	-	44,171
Additions	1,958	1,830	3,788
Disposals	(40,586)	-	(40,586)
At 30 June 2023	5,543	1,830	7,373
<b>Depreciation</b>			
At 1 July 2022	41,258	-	41,258
Charge for the year	1,132	343	1,475
Eliminated on disposal	(40,586)	-	(40,586)
At 30 June 2023	1,804	343	2,147
<b>Carrying amount</b>			
At 30 June 2023	3,739	1,487	5,226
At 30 June 2022	2,913	-	2,913

10 **Debtors**

	<u>2023</u> £	<u>2022</u> £
Trade debtors	13,223	10,805
Prepayments and accrued income	21,955	2,499
Other debtors	-	7,746
	<u>35,178</u>	<u>21,050</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2023**

11 **Creditors: Amounts falling due within on year**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Trade creditors	4,636	7,816
Other creditors	31,191	29,809
Accruals and deferred income	65,983	1,848
Taxation and social security	3,126	2,207
	<u>104,936</u>	<u>41,680</u>

12 **Accumulated funds**

	<b><u>Unrestricted</u></b>
	<b><u>Funds</u></b>
	<b>£</b>
As at 1 July 2022	689
Surplus for the year	3,827
	<u>4,516</u>

13 **Analysis of net assets between funds**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b>£</b>
	<b>£</b>	<b>£</b>
Tangible fixed assets	5,226	5,226
Current assets	104,226	104,226
Current liabilities	(104,936)	(104,936)
	<u>4,516</u>	<u>4,516</u>

14 **Trustees' remuneration**

No remuneration or expenses directly or indirectly out of the funds of the company was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**BOSTON UNITED FOOTBALL CLUB COMMUNITY FOUNDATION**

England & Wales - Charity number 1174561

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# Accounts

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Company Number  
(England and Wales)  
06433551

Registered Charity  
Number 1174561

**Boston United Football Club Community Foundation**

**(A Company limited by guarantee)**

**Financial Statements**

**For the year ended**

**30 June 2022**

**Boston United Football Club Community Foundation**  
**Financial statements for the year ended 30 June 2022**

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**Boston United Football Club Community Foundation**  
**Company information for the year ended 30 June 2022**

Charity Name

Boston United Football Club Community Foundation

Charity Number

1174561

Company Registration Number

06433551

Trustees

D S Newton  
N Kempster  
R Hackford  
C S Cook

Secretary

D S Newton

Principal Address

Boston United Football Club  
The Jakemans Community Stadium  
Pilgrim Way  
Boston  
PE21 7NE

Registered Office

50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

Independent Examiner

John Heeney BA FCA  
RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

**Boston United Football Club Community Foundation**  
**Independent Examiner's Report to the Trustees of Boston United Football Club Community Foundation**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2022 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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

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

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

Mr J Heeney BA FCA

RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

30 March 2023

## **Boston United Football Club Community Foundation** **Report of the Trustees for the year ended 30 June 2022**

The Trustees present their report and financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Objectives and principal activities**

Boston United Football Club Community Foundation is a Registered Charity, the objectives of which are:

- 1 To promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.
- 2 To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life.
- 3 To relieve sickness and to preserve and promote physical and mental health through such charitable means as the trustees think fit.
- 4 To advance the education of children and other persons including academic, social and physical education through such charitable means as the trustees think fit.
- 5 For the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the trustees may from time to time decide.

The principal activity of the company is the promotion and organisation of sport in the community.

### **Trustees**

The Trustees who served during the year and since the year end were as follows:

D S Newton  
N Kempster  
R Hackford  
C S Cook

The members of the Board of Trustees are elected at the Annual General Meeting by the members of the charity, and usually serve for a three year term.

The company is limited by guarantee therefore none of the trustees have an interest in share capital.

### **Governing document**

The charity is governed by its memorandum and articles of association incorporated 21 November 2007 and amended by special resolution on 30 June 2017. The company became a registered charity on 7 September 2017.

### **Corporate status**

The company is incorporated as a private company limited by guarantee without share capital.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2022 (continued)**

**Financial Review**

The Statement of Financial Activities (SOFA) shows that at the end of the financial year we had reserves to carry forward of £689, compared with reserves of £3,778 at 30 June 2021.

The Trustees are continuing to obtain sponsorship and income from donations is increasing whilst also focusing on the core activities of increasing community participation in sport. We are confident therefore that our activities are sustainable and that we are on course to create a surplus on unrestricted reserves.

**Statement for public benefit test for charities**

In setting our objectives and planning our activities the trustees have given careful consideration to the charity commission general guidance on public benefit.

**Achievements and performance**

Income in the year has increased significantly as the year has not been influenced by the Covid19 restrictions that were put in place. Due to this our training fee income has tripled in the year with strong participation levels across all age groups from our Tiny Pilgrims right through to the Walking Football groups as the public return to the sports they enjoy.

The charity has still been very busy engaging with the community, encouraging sports participation, delivering education, and facilitating healthy lifestyles, both physical and mental.

The charity has continued to deliver its Premier League Primary Stars project in a number of the local schools helping to deliver after school clubs increasing healthy activities, as well as working with teachers to support P.E. delivery through CPD events.

Two of the new programs which the charity has participated and delivered to the community during the 2022 year are the Holiday Activities and Food and the Golden Goal programs. The Holiday Activities and Food program offers holiday club provision to those children who receive benefits related free school meals. The Golden Goal project was launched by the club to promote social inclusion for the over 55s.

The trustees are satisfied with the result of the current year and hope to continue to make improvements in the next financial year. The charity continues to support the community wherever possible and providing opportunities for the community to take part in sporting activities. It has promoted healthy lifestyles and increased physical activity together with providing opportunities for the local community to develop skills and access training.

**Small company's provisions**

The report of the trustees has been prepared taking advantage of the small company's exemption of section 415A of the Companies Act 2006.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2022 (continued)**

By order of the Board

D S Newton  
Chairman

Date: 30 March 2023

**Boston United Football Club Community Foundation**

**Income and expenditure account**  
**Year ended 30 June 2022**

	<b><u>2022</u></b> <b><u>£</u></b>	<b><u>2021</u></b> <b><u>£</u></b>
Income	386,439	251,449
	<hr/>	<hr/>
Gross income	386,439	251,449
Expenditure	(389,144)	(257,680)
Interest payable	(384)	(22)
	<hr/>	<hr/>
Total expenditure	(389,528)	(257,702)
	<hr/>	<hr/>
<b>Net deficit</b>	<b>(3,089)</b>	<b>(6,253)</b>
	<hr/> <hr/>	<hr/> <hr/>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**Boston United Football Club Community Foundation**

**Statement of Financial Activities**  
**For the year ended 30 June 2022**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>
<b>Income from:</b>			
Donations		19,152	36,472
Charitable activities	2	236,422	96,335
Sponsorship		25,847	8,848
Grants and subsidies		105,018	109,794
<b>Total income</b>		<u>386,439</u>	<u>251,449</u>
<b>Expenditure on:</b>			
Charitable activities	3	382,642	253,246
Governance costs	4	6,502	4,434
Bank interest payable	7	384	22
<b>Total expenditure</b>		<u>389,528</u>	<u>257,702</u>
<b>Net deficit</b>		(3,089)	(6,253)
<b>Total funds brought forward</b>		<u>3,778</u>	<u>10,031</u>
<b>Total funds carried forward</b>	12	<u>689</u>	<u>3,778</u>

**Boston United Football Club Community Foundation**  
**Company number 06433551**  
**Balance sheet**  
**As at 30 June 2022**

	<b><u>Notes</u></b>	<b><u>Total</u></b> <b><u>2022</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>2021</u></b> <b><u>£</u></b>
<b><u>Fixed assets</u></b>			
Tangible assets	9	2,913	-
<b><u>Current assets</u></b>			
Debtors	10	21,050	8,735
Cash at bank and in hand		18,406	65,007
		<hr/>	<hr/>
<b><u>Total current assets</u></b>		39,456	73,742
<b><u>Creditors:</u></b> Amounts falling due within one year	11	41,680	69,964
		<hr/>	<hr/>
<b><u>Net current liabilities</u></b>		(2,224)	3,778
		<hr/>	<hr/>
<b><u>Net assets</u></b>		689	3,778
		<hr/>	<hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted funds	12	689	3,778
		<hr/>	<hr/>
<b><u>Total charity assets</u></b>	12	689	3,778
		<hr/>	<hr/>

For the year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts:

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board on 30 March 2023.

D S Newton, Chairman

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2022**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Boston United Football Club Community Foundation is a private company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described on page 3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income recognition**

Grants received of a revenue nature are credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Services provided, sponsorship and rents are accounted for on the accruals basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

**(c) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**(d) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Furniture, fittings and equipment – over 3 years / 25% on written down value

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2022**

**(e) Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**2 Income from charitable activities**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>2021</u></b>
	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Training fees	156,184	51,997
Boston College	49,158	30,000
Coaching hours	19,190	548
Fundraising income	604	1,243
Sundry income	11,286	12,547
	<u>236,422</u>	<u>96,335</u>

**3 Expenditure on charitable activities**

		<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b>Note</b>	<b><u>Funds</u></b>	<b><u>2021</u></b>
		<b><u>2022</u></b>	<b><u>2021</u></b>
		<b>£</b>	<b>£</b>
Wages and salaries	5	195,613	177,177
Facility hire		73,327	15,623
Match and training kits		26,636	26,011
Match official and league entry fees		16,019	-
Sports equipment		9,208	2,245
Miscellaneous purchases		10,825	1,862
Staff training		8,014	5,286
Rent and rates		-	355
Electricity and gas		-	1,014
Insurance		5,628	4,316
Repairs and maintenance		518	738
Telephone		565	2,936
Printing, postage and stationery		399	1,035
Subscriptions		1,507	3,052
Sundry expenses		15,922	3,256
Motor and travel expenses		16,263	7,704
Advertising		1,526	636
Depreciation		672	-
		<u>382,642</u>	<u>253,246</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2022**

4 **Governance costs**

	<b><u>Unrestricted</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>
	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Accountancy fees	1,896	1,800
Legal and professional fees	1,012	661
Bad debts written off	14	600
Bank charges	3,580	1,373
	<u>6,502</u>	<u>4,434</u>

5 **Staff costs and numbers**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	183,814	167,443
Social security costs	8,948	6,999
Pension costs	2,851	2,735
	<u>195,613</u>	<u>177,177</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 24 (2021 - 26).

6 **Operating deficit**

The operating deficit is after charging:	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Independent examiner's fee	500	500
	<u>500</u>	<u>500</u>

7 **Interest payable**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Bank interest	384	22
	<u>384</u>	<u>22</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2022**

8 **Taxation**

As a charity the company is exempt from Corporation Tax.

9 **Tangible fixed assets**

	<b><u>Furniture, fittings and equipment</u></b>
	<b>£</b>
<b><u>Cost</u></b>	
At 1 July 2021	40,586
Additions	3,585
	<hr/>
At 30 June 2022	44,171
	<hr/> <hr/>
<b><u>Depreciation</u></b>	
At 1 July 2021	40,586
Provided during the year	672
	<hr/>
At 30 June 2022	41,258
	<hr/> <hr/>
<b><u>Net book value</u></b>	
At 30 June 2022	2,913
	<hr/> <hr/>
At 30 June 2021	-
	<hr/> <hr/>

10 **Debtors**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Trade debtors	10,805	1,273
Prepayments and accrued income	2,499	7,462
Other debtors	7,746	-
	<hr/>	<hr/>
	21,050	8,735
	<hr/> <hr/>	<hr/> <hr/>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2022**

11 **Creditors: Amounts falling due within on year**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Trade creditors	7,816	6,228
Other creditors	29,809	45,920
Accruals and deferred income	1,848	16,538
Taxation and social security	2,207	1,278
	<u>41,680</u>	<u>69,964</u>

12 **Accumulated funds**

	<b><u>Unrestricted</u></b>
	<b><u>Funds</u></b>
	<b>£</b>
As at 1 July 2021	3,778
Deficit for the year	(3,089)
As at 30 June 2022	<u>689</u>

13 **Analysis of net assets between funds**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b>£</b>
	<b>£</b>	<b>£</b>
Tangible fixed assets	2,913	2,913
Current assets	39,456	39,456
Current liabilities	(41,680)	(41,680)
	<u>689</u>	<u>689</u>

14 **Trustees' remuneration**

No remuneration or expenses directly or indirectly out of the funds of the company was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

15 **Related party transactions**

During the year the charity received sponsorship income of £NIL (2021 - £NIL), donations of £16,000 (2021 - £15,000) and a loan of £NIL (2021 - £45,000) from Chestnut Homes Limited, a company which is controlled by one of the trustees.

**BOSTON UNITED FOOTBALL CLUB COMMUNITY FOUNDATION**

England & Wales - Charity number 1174561

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# Accounts

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Company Number  
(England and Wales)  
06433551

Registered Charity  
Number 1174561

**Boston United Football Club Community Foundation**

**(A Company limited by guarantee)**

**Financial Statements**

**For the year ended**

**30 June 2021**

**RNS** Chartered Accountants

50 - 54 Oswald Road, Scunthorpe, North Lincolnshire, DN15 7PQ  
t: 01724 842713 f: 01724 281185

The Poplars, Bridge Street, Brigg, North Lincolnshire, DN20 8NQ  
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**Boston United Football Club Community Foundation**  
**Financial statements for the year ended 30 June 2021**

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**Boston United Football Club Community Foundation**  
**Company information for the year ended 30 June 2021**

**Charity Name**

Boston United Football Club Community Foundation

**Charity Number**

1174561

**Company Registration Number**

06433551

**Trustees**

D S Newton  
N Kempster  
R Hackford  
C S Cook

**Secretary**

D S Newton

**Principal Address**

Boston United Football Club  
The Jakemans Community Stadium  
Pilgrim Way  
Boston  
PE21 7NE

**Registered Office**

50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

**Independent Examiner**

John Heeney BA FCA  
RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

**Boston United Football Club Community Foundation**  
**Independent Examiner's Report to the Trustees of Boston United Football Club Community Foundation**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2021 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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

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

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

  
Mr J Heeney BA FCA

RNS Chartered Accountants  
50-54 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PQ

19 April 2022

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2021**

The Trustees present their report and financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives and principal activities**

Boston United Football Club Community Foundation is a Registered Charity, the objectives of which are:

- 1 To promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.
- 2 To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life.
- 3 To relieve sickness and to preserve and promote physical and mental health through such charitable means as the trustees think fit.
- 4 To advance the education of children and other persons including academic, social and physical education through such charitable means as the trustees think fit.
- 5 For the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the trustees may from time to time decide.

The principal activity of the company is the promotion and organisation of sport in the community.

**Trustees**

The Trustees who served during the year and since the year end were as follows:

D S Newton  
N Kempster  
R Hackford  
C S Cook

The members of the Board of Trustees are elected at the Annual General Meeting by the members of the charity, and usually serve for a three year term.

The company is limited by guarantee therefore none of the trustees have an interest in share capital.

**Governing document**

The charity is governed by its memorandum and articles of association incorporated 21 November 2007 and amended by special resolution on 30 June 2017. The company became a registered charity on 7 September 2017.

**Corporate status**

The company is incorporated as a private company limited by guarantee without share capital.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2021 (continued)**

**Financial Review**

The Statement of Financial Activities (SOFA) shows that at the end of the financial year we had positive reserves to carry forward of £3,778, compared with reserves of £10,031 at 30 June 2020.

The Trustees are continuing to obtain sponsorship and income from donations is increasing whilst also focusing on the core activities of increasing community participation in sport. We are confident therefore that our activities are sustainable and that we are on course to create a surplus on unrestricted reserves.

**Statement for public benefit test for charities**

In setting our objectives and planning our activities the trustees have given careful consideration to the charity commission general guidance on public benefit.

**Achievements and performance**

The year has continued to be heavily influenced by the Covid19 restrictions that were put in place and limited the level of activity possible during the year including during the imposed lockdown periods.

However, the charity has still been very busy engaging with the community, encouraging sports participation, delivering education, and facilitating healthy lifestyles, both physical and mental.

Throughout lockdown, the sports charity have been sharing regular digital content to engage with the local community and help children and their families stay active, including P.E. from home, virtual football sessions, cheer and dance routine ideas, various challenges and afterschool activities. They have also undertaken fundraising events and interaction with members of the Boston United staff including the manager and players.

The charity has continued to deliver its Premier League Primary Schools project with a number of the local schools helping to deliver afterschool clubs increasing healthy activities, as well as working with teachers to support P.E. delivery through CPD events. Virtual schools football tournaments and assemblies focusing on key topics such as Resilience, Diversity and Anti-Bullying have helped ensure continued engagement during a difficulty year.

The foundation has delivered its football programmes wherever restrictions allowed with strong participation levels across all age groups from our Tiny Pilgrims right through to the Walking Football groups. Boston United Walking Football Club were crowned 'Club of the Year' in the inaugural Walking Football Association grassroots awards during the year.

Despite incredibly difficult circumstances, the trustees consider the charity has had a successful year, supporting the community wherever possible and providing opportunities for the community to take part in sporting activities where Covid19 restrictions have allowed. It has promoted healthy lifestyles and increased physical activity together with providing opportunities for the local community to develop skills and access training.

**Boston United Football Club Community Foundation**  
**Report of the Trustees for the year ended 30 June 2021 (continued)**

**Small company's provisions**

The report of the trustees has been prepared taking advantage of the small company's exemption of section 415A of the Companies Act 2006.

By order of the Board

D S Newton  
Chairman

Date: 19 April 2022

**Boston United Football Club Community Foundation**

**Income and expenditure account**  
**Year ended 30 June 2021**

	<u>2021</u> £	<u>2020</u> £
Income	251,449	365,235
Gross income	<u>251,449</u>	<u>365,235</u>
Expenditure	(257,680)	(334,425)
Interest payable	(22)	(387)
Total expenditure	<u>(257,702)</u>	<u>(334,812)</u>
<b>Net (deficit)/income</b>	<u>(6,253)</u>	<u>30,423</u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**Boston United Football Club Community Foundation**

**Statement of Financial Activities**  
**For the year ended 30 June 2021**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> <u>£</u>	<u>Total</u> <u>2020</u> <u>£</u>
<b>Income from:</b>			
Donations		36,472	85,412
Charitable activities	2	96,335	174,225
Sponsorship		8,848	3,500
Grants and subsidies		109,794	101,952
Bank interest receivable		-	146
<b>Total income</b>		<u>251,449</u>	<u>365,235</u>
<b>Expenditure on:</b>			
Charitable activities	3	253,246	317,876
Governance costs	4	4,434	16,549
Bank interest payable	7	22	387
<b>Total expenditure</b>		<u>257,702</u>	<u>334,812</u>
<b>Net (deficit)/income</b>		(6,253)	30,423
<b>Total funds brought forward</b>		<u>10,031</u>	<u>(20,392)</u>
<b>Total funds carried forward</b>	12	<u>3,778</u>	<u>10,031</u>

**Boston United Football Club Community Foundation**  
**Company number 06433551**  
**Balance sheet**  
**As at 30 June 2021**

	<u>Notes</u>	<u>Total 2021 £</u>	<u>Total 2020 £</u>
<b><u>Fixed assets</u></b>			
Tangible assets	9	-	-
<b><u>Current assets</u></b>			
Debtors	10	8,735	15,873
Cash at bank and in hand		65,007	99,551
<b><u>Total current assets</u></b>		<u>73,742</u>	<u>115,424</u>
<b><u>Creditors:</u></b> Amounts falling due within one year	11	69,964	105,393
<b><u>Net current liabilities</u></b>		<u>3,778</u>	<u>10,031</u>
<b><u>Net assets</u></b>		<u>3,778</u>	<u>10,031</u>
<b><u>Funds of the charity</u></b>			
Unrestricted funds	12	3,778	10,031
<b><u>Total charity assets</u></b>	12	<u>3,778</u>	<u>10,031</u>

For the year ended 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts:

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board on 19 April 2022.

D S Newton, Chairman

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2021**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Boston United Football Club Community Foundation is a private company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described on page 3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income recognition**

Grants received of a revenue nature are credited to Incoming Resources in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Services provided, sponsorship and rents are accounted for on the accruals basis. Other income is accounted for when received. All income is shown gross with associated costs included in expenditure.

**(c) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**(d) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Furniture, fittings and equipment – over 3 years

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2021**

**(e) Funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**2 Income from charitable activities**

	<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>2020</u></b>
	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Training fees	51,997	107,692
LCC Grantham	30,000	30,000
Coaching hours	548	10,482
Fundraising income	1,243	10,544
Hire of facilities	-	3,848
Sundry income	12,547	11,659
	<u>96,335</u>	<u>174,225</u>

**3 Expenditure on charitable activities**

		<b><u>Unrestricted</u></b>	<b><u>Total</u></b>
	<b><u>Note</u></b>	<b><u>Funds</u></b>	<b><u>2020</u></b>
		<b><u>2021</u></b>	<b><u>2020</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	5	177,177	190,446
Facility hire		15,623	45,214
Match and training kits		26,011	16,771
Sports equipment		2,245	8,311
Miscellaneous purchases		1,862	5,341
Staff training		5,286	4,530
Rent and rates		355	450
Electricity and gas		1,014	4,162
Insurance		4,316	4,647
Repairs and maintenance		738	8,624
Telephone		2,936	5,026
Printing, postage and stationery		1,035	1,933
Subscriptions		3,052	6,541
Sundry expenses		3,256	3,396
Motor and travel expenses		7,704	11,822
Advertising		636	662
		<u>253,246</u>	<u>317,876</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2021**

**4 Governance costs**

	<b><u>Unrestricted</u></b>	
	<b><u>Funds</u></b>	<b><u>Total</u></b>
	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Accountancy fees	1,800	2,100
Legal and professional fees	661	5,907
Bad debts written off	600	5,873
Bank charges	1,373	2,669
	<u>4,434</u>	<u>16,549</u>

**5 Staff costs and numbers**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Wages and salaries	167,443	177,450
Social security costs	6,999	10,167
Pension costs	2,735	2,829
	<u>177,177</u>	<u>190,446</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was 26 (2020 - 27).

**6 Operating (deficit)/surplus**

The operating (deficit)/surplus is after charging:	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Independent examiner's fee	500	500
	<u>500</u>	<u>500</u>

**7 Interest payable**

	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Bank interest	22	387
	<u>22</u>	<u>387</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2021**

8 **Taxation**

As a charity the company is exempt from Corporation Tax.

9 **Tangible fixed assets**

	<b><u>Furniture, fittings and equipment</u></b>	
	£	
<b><u>Cost</u></b>		
At 1 July 2020		40,586
At 30 June 2021		<u>40,586</u>
<b><u>Depreciation</u></b>		
At 1 July 2020		40,586
Provided during the year		-
At 30 June 2021		<u>40,586</u>
<b><u>Net book value</u></b>		
At 30 June 2021		-
At 30 June 2020		<u>-</u>
10 <b><u>Debtors</u></b>		
	<b><u>2021</u></b>	<b><u>2020</u></b>
	£	£
Trade debtors	1,273	2,850
Prepayments and accrued income	7,462	13,023
	<u>8,735</u>	<u>15,873</u>

**Boston United Football Club Community Foundation**  
**Notes to the financial statements**  
**Year ended 30 June 2021**

**11 Creditors: Amounts falling due within on year**

	<u>2021</u>	<u>2020</u>
	£	£
Trade creditors		
Other creditors	6,228	14,600
Accruals and deferred income	45,920	79,751
Taxation and social security	16,538	8,925
	1,278	2,117
	<u>69,964</u>	<u>105,393</u>

**12 Accumulated funds**

	<u>Unrestricted</u>
	<u>Funds</u>
	£
As at 1 July 2020	10,031
Deficit for the year	(6,253)
As at 30 June 2021	<u>3,778</u>

**13 Analysis of net assets between funds**

	<u>Unrestricted</u>	<u>Total</u>
	<u>Funds</u>	<u>£</u>
	£	£
Current assets	73,742	73,742
Current liabilities	(69,964)	(69,964)
	<u>3,778</u>	<u>3,778</u>

**14 Trustees' remuneration**

No remuneration or expenses directly or indirectly out of the funds of the company was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**15 Related party transactions**

During the year the charity received sponsorship income of £NIL (2020 - £NIL), donations of £15,000 (2020 - £NIL) and a loan of £45,000 (2020 - £60,000) from Chestnut Homes Limited, a company which is controlled by one of the trustees.

