

REGISTERED COMPANY NUMBER: 09444183 (England and Wales)
REGISTERED CHARITY NUMBER: 1176460

Report of the Trustees and
Financial Statements for the Year Ended 27 February 2024
for
Darnall FA Limited

Hartrose Associates Ltd
61a Blagden Street
Sheffield
West Yorkshire
S2 5QS

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for the Year Ended 27 February 2024

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Darnall FA Limited

Report of the Trustees
for the Year Ended 27 February 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 27 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09444183 (England and Wales)

Registered Charity number

1176460

Registered office

Unit 6, Kanja Business Park
Sheffield
South Yorkshire
S9 4LR

Trustees

K Aslam
S Anwar

Independent Examiner

Hartrose Associates Ltd
61a Blagden Street
Sheffield
West Yorkshire
S2 5QS

Approved by order of the board of trustees on 31 October 2024 and signed on its behalf by:

K Aslam - Trustee

Independent examiner's report to the trustees of Darnall FA Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 27 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Mr Akhtar Hussain

Hartrose Associates Ltd
61a Blagden Street
Sheffield
West Yorkshire
S2 5QS

31 October 2024

Darnall FA Limited

Statement of Financial Activities
for the Year Ended 27 February 2024

	Notes	Unrestricted fund £	Restricted fund £	27.2.24 Total funds £	27.2.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		204,166	56,254	260,420	188,559
Other trading activities	2	3,079	-	3,079	-
Total		207,245	56,254	263,499	188,559
EXPENDITURE ON					
Raising funds	3	183,203	25,542	208,745	162,545
Other		2,815	-	2,815	4,430
Total		186,018	25,542	211,560	166,975
NET INCOME		21,227	30,712	51,939	21,584
RECONCILIATION OF FUNDS					
Total funds brought forward		21,951	9,957	31,908	10,324
TOTAL FUNDS CARRIED FORWARD		43,178	40,669	83,847	31,908

The notes form part of these financial statements

Darnall FA Limited

Balance Sheet

27 February 2024

	Notes	Unrestricted fund £	Restricted fund £	27.2.24 Total funds £	27.2.23 Total funds £
FIXED ASSETS					
Tangible assets	7	27,318	31,661	58,979	28,437
CURRENT ASSETS					
Cash at bank		44,885	2,308	47,193	20,420
CREDITORS					
Amounts falling due within one year	8	(29,025)	6,700	(22,325)	(16,949)
NET CURRENT ASSETS		<u>15,860</u>	<u>9,008</u>	<u>24,868</u>	<u>3,471</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,178</u>	<u>40,669</u>	<u>83,847</u>	<u>31,908</u>
NET ASSETS		<u><u>43,178</u></u>	<u><u>40,669</u></u>	<u><u>83,847</u></u>	<u><u>31,908</u></u>
FUNDS	10				
Unrestricted funds				43,178	21,951
Restricted funds				<u>40,669</u>	<u>9,957</u>
TOTAL FUNDS				<u><u>83,847</u></u>	<u><u>31,908</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 27 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 27 February 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2024 and were signed on its behalf by:

K Aslam - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	27.2.24	27.2.23
	£	£
Sponsorships	3,079	-
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 27 February 2024

3. RAISING FUNDS

Raising donations and legacies

	27.2.24	27.2.23
	£	£
Sports and activities cost	47,742	32,505
Support costs	161,003	130,040
	<u>208,745</u>	<u>162,545</u>

4. NET INCOME/(EXPENDITURE)

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

	27.2.24	27.2.23
	£	£
Depreciation - owned assets	<u>10,408</u>	<u>303</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 27 February 2024 nor for the year ended 27 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 27 February 2024 nor for the year ended 27 February 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>78,264</u>	<u>110,295</u>	<u>188,559</u>
EXPENDITURE ON			
Raising funds	52,250	110,295	162,545
Other	<u>4,430</u>	<u>-</u>	<u>4,430</u>
Total	<u>56,680</u>	<u>110,295</u>	<u>166,975</u>
NET INCOME	21,584	-	21,584
RECONCILIATION OF FUNDS			
Total funds brought forward	367	9,957	10,324
TOTAL FUNDS CARRIED FORWARD	<u>21,951</u>	<u>9,957</u>	<u>31,908</u>

Notes to the Financial Statements - continued
for the Year Ended 27 February 2024

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 28 February 2023	30,673
Additions	40,950
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At 27 February 2024	71,623
	<hr/>
DEPRECIATION	
At 28 February 2023	2,236
Charge for year	10,408
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At 27 February 2024	12,644
	<hr/>
NET BOOK VALUE	
At 27 February 2024	58,979
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At 27 February 2023	28,437
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8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	27.2.24 £	27.2.23 £
Other loans (see note 9)	-	12,675
Trade creditors	2,749	(1)
Social security and other taxes	2,459	-
Other creditors	16,767	-
Accrued expenses	350	4,275
	<hr/>	<hr/>
	22,325	16,949
	<hr/>	<hr/>

9. LOANS

An analysis of the maturity of loans is given below:

	27.2.24 £	27.2.23 £
Amounts falling due within one year on demand:		
Other loans	-	12,675
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 27 February 2024

10. MOVEMENT IN FUNDS

	At 28.2.23 £	Net movement in funds £	At 27.2.24 £
Unrestricted funds			
General fund	21,951	21,227	43,178
Restricted funds			
Restricted fund	9,957	30,712	40,669
TOTAL FUNDS	<u>31,908</u>	<u>51,939</u>	<u>83,847</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,245	(186,018)	21,227
Restricted funds			
Restricted fund	56,254	(25,542)	30,712
TOTAL FUNDS	<u>263,499</u>	<u>(211,560)</u>	<u>51,939</u>

Comparatives for movement in funds

	At 28.2.22 £	Net movement in funds £	At 27.2.23 £
Unrestricted funds			
General fund	367	21,584	21,951
Restricted funds			
Restricted fund	9,957	-	9,957
TOTAL FUNDS	<u>10,324</u>	<u>21,584</u>	<u>31,908</u>

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,264	(56,680)	21,584
Restricted funds			
Restricted fund	110,295	(110,295)	-
TOTAL FUNDS	<u>188,559</u>	<u>(166,975)</u>	<u>21,584</u>

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

	At 28.2.22 £	Net movement in funds £	At 27.2.24 £
Unrestricted funds			
General fund	367	42,811	43,178
Restricted funds			
Restricted fund	9,957	30,712	40,669
TOTAL FUNDS	<u>10,324</u>	<u>73,523</u>	<u>83,847</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,509	(242,698)	42,811
Restricted funds			
Restricted fund	166,549	(135,837)	30,712
TOTAL FUNDS	<u>452,058</u>	<u>(378,535)</u>	<u>73,523</u>

11. RELATED PARTY DISCLOSURES

The charity made use of a commercial premises owned by one of the Trustees during the year. Rent was charged at below market value.

Detailed Statement of Financial Activities
for the Year Ended 27 February 2024

	27.2.24 £	27.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,000	-
Grants	75,874	112,305
Subscriptions	13,528	76,254
Pitch hire	161,018	-
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	260,420	188,559
Other trading activities		
Sponsorships	3,079	-
	<hr/>	<hr/>
Total incoming resources	263,499	188,559
EXPENDITURE		
Raising donations and legacies		
Sports and activities cost	47,742	32,505
Other		
Wages	-	4,430
Subs & Travel	2,815	-
	<hr/>	<hr/>
	2,815	4,430
Support costs		
Management		
Rates and water	5,591	5,192
Insurance	3,799	3,519
Light and heat	8,227	4,305
Telephone	938	745
Postage and stationery	870	-
Sundries	-	1,768
Rent	18,000	6,000
Repairs & Renewals	107,855	105,277
Plant and machinery	10,408	302
	<hr/>	<hr/>
	155,688	127,108
Finance		
Bank charges	1,202	334
Human resources		
Software licences	-	1,403
Governance costs		
Accountancy and legal fees	925	825
Carried forward	925	825

Darnall FA Limited

Detailed Statement of Financial Activities
for the Year Ended 27 February 2024

	27.2.24 £	27.2.23 £
Governance costs		
Brought forward	925	825
Legal fees	3,188	370
	<hr/>	<hr/>
	4,113	1,195
	<hr/>	<hr/>
Total resources expended	211,560	166,975
	<hr/>	<hr/>
Net income	51,939	21,584
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