

Report of the Trustees and  
Financial Statements for the Year Ended 27 February 2025  
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 2025

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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 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **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 16 April 2025 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 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Mr Sajid Mahmood

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

16 April 2025

Darnall FA Limited

Statement of Financial Activities  
for the Year Ended 27 February 2025

	Notes	Unrestricted fund £	Restricted fund £	27.2.25 Total funds £	27.2.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		152,819	13,411	166,230	260,420
Other trading activities	2	2,500	-	2,500	3,079
<b>Total</b>		155,319	13,411	168,730	263,499
<b>EXPENDITURE ON</b>					
Raising funds	3	127,295	12,659	139,954	208,745
Other		12,472	-	12,472	2,815
<b>Total</b>		139,767	12,659	152,426	211,560
<b>NET INCOME</b>		15,552	752	16,304	51,939
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		43,178	40,669	83,847	31,908
<b>TOTAL FUNDS CARRIED FORWARD</b>		58,730	41,421	100,151	83,847

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted fund £	27.2.25 Total funds £	27.2.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	29,916	34,721	64,637	58,979
<b>CURRENT ASSETS</b>					
Debtors	8	13,281	-	13,281	-
Cash at bank and in hand		35,244	-	35,244	47,193
		<hr/> 48,525	<hr/> -	<hr/> 48,525	<hr/> 47,193
<b>CREDITORS</b>					
Amounts falling due within one year	9	(19,711)	6,700	(13,011)	(22,325)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 28,814	<hr/> 6,700	<hr/> 35,514	<hr/> 24,868
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 58,730	<hr/> 41,421	<hr/> 100,151	<hr/> 83,847
<b>NET ASSETS</b>		<hr/> 58,730	<hr/> 41,421	<hr/> 100,151	<hr/> 83,847
<b>FUNDS</b>	10				
Unrestricted funds				58,730	43,178
Restricted funds				41,421	40,669
<b>TOTAL FUNDS</b>				<hr/> 100,151	<hr/> 83,847

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 27 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 27 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 April 2025 and were signed on its behalf by:

K Aslam - Trustee

## 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 - 5% 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

	27.2.25	27.2.24
	£	£
Sponsorships	2,500	3,079
	<u>2,500</u>	<u>3,079</u>

Notes to the Financial Statements - continued  
for the Year Ended 27 February 2025

**3. RAISING FUNDS****Raising donations and legacies**

	27.2.25	27.2.24
	£	£
Sports and activities cost	77,688	47,742
Support costs	62,266	161,003
	<u>139,954</u>	<u>208,745</u>

**4. NET INCOME/(EXPENDITURE)**

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

	27.2.25	27.2.24
	£	£
Depreciation - owned assets	<u>3,402</u>	<u>10,408</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 27 February 2025 nor for the year ended 27 February 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 27 February 2025 nor for the year ended 27 February 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	204,166	56,254	260,420
Other trading activities	<u>3,079</u>	<u>-</u>	<u>3,079</u>
<b>Total</b>	<u>207,245</u>	<u>56,254</u>	<u>263,499</u>
<b>EXPENDITURE ON</b>			
Raising funds	183,203	25,542	208,745
Other	<u>2,815</u>	<u>-</u>	<u>2,815</u>
<b>Total</b>	<u>186,018</u>	<u>25,542</u>	<u>211,560</u>
<b>NET INCOME</b>	21,227	30,712	51,939
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	21,951	9,957	31,908
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,178</u>	<u>40,669</u>	<u>83,847</u>



Notes to the Financial Statements - continued  
for the Year Ended 27 February 2025

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 28 February 2024	71,623
Additions	9,060
	<hr/>
At 27 February 2025	80,683
	<hr/>
<b>DEPRECIATION</b>	
At 28 February 2024	12,644
Charge for year	3,402
	<hr/>
At 27 February 2025	16,046
	<hr/>
<b>NET BOOK VALUE</b>	
At 27 February 2025	64,637
	<hr/>
At 27 February 2024	58,979
	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	27.2.25 £	27.2.24 £
Trade debtors	7,550	-
Other debtors	5,731	-
	<hr/>	<hr/>
	13,281	-
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	27.2.25 £	27.2.24 £
Trade creditors	1,750	2,749
Social security and other taxes	2,459	2,459
Other creditors	8,452	16,767
Accrued expenses	350	350
	<hr/>	<hr/>
	13,011	22,325
	<hr/>	<hr/>

10. MOVEMENT IN FUNDS

	At 28.2.24 £	Net movement in funds £	At 27.2.25 £
<b>Unrestricted funds</b>			
General fund	43,178	15,552	58,730
<b>Restricted funds</b>			
Restricted fund	40,669	752	41,421
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	83,847	16,304	100,151
	<hr/>	<hr/>	<hr/>

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,319	(139,767)	15,552
<b>Restricted funds</b>			
Restricted fund	13,411	(12,659)	752
<b>TOTAL FUNDS</b>	<u>168,730</u>	<u>(152,426)</u>	<u>16,304</u>

**Comparatives for movement in funds**

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

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

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

**10. MOVEMENT IN FUNDS - continued**

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

	At 28.2.23 £	Net movement in funds £	At 27.2.25 £
<b>Unrestricted funds</b>			
General fund	21,951	36,779	58,730
<b>Restricted funds</b>			
Restricted fund	9,957	31,464	41,421
<b>TOTAL FUNDS</b>	<u>31,908</u>	<u>68,243</u>	<u>100,151</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 £
<b>Unrestricted funds</b>			
General fund	362,564	(325,785)	36,779
<b>Restricted funds</b>			
Restricted fund	69,665	(38,201)	31,464
<b>TOTAL FUNDS</b>	<u>432,229</u>	<u>(363,986)</u>	<u>68,243</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 2025

	27.2.25 £	27.2.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	10,000
Grants	13,411	75,874
Subscriptions	-	13,528
Pitch hire	152,819	161,018
	<hr/>	<hr/>
	166,230	260,420
<b>Other trading activities</b>		
Sponsorships	2,500	3,079
	<hr/>	<hr/>
<b>Total incoming resources</b>	168,730	263,499
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sports and activities cost	77,688	47,742
<b>Other</b>		
Subs & Travel	-	2,815
<b>Support costs</b>		
<b>Management</b>		
Rates and water	9,119	5,591
Insurance	4,299	3,799
Light and heat	11,218	8,227
Telephone	1,066	938
Postage and stationery	-	870
Rent	18,000	18,000
Repairs & Renewals	22,887	107,855
Plant and machinery	3,402	10,408
	<hr/>	<hr/>
	69,991	155,688
<b>Finance</b>		
Bank charges	2,010	1,202
<b>Information technology</b>		
Sundries	167	-
<b>Governance costs</b>		
Accountancy and legal fees	2,400	925
Legal fees	170	3,188
	<hr/>	<hr/>
	2,570	4,113
	<hr/>	<hr/>
<b>Total resources expended</b>	152,426	211,560
	<hr/>	<hr/>
<b>Net income</b>	16,304	51,939
	<hr/>	<hr/>