

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022**

**BELPER TOWN JUNIOR FOOTBALL
CHARITY ASSOCIATION**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1185681

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION
(Charitable Incorporated Organisation)

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BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH JUNE 2022

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185681
DATE OF REGISTRATION	8th October 2019
START OF FINANCIAL YEAR	1st July 2021
END OF FINANCIAL YEAR	30th June 2022
TRUSTEES AT 30TH JUNE 2022	Leigh Wilson Graham Boot Tim Walker
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 8th October 2019.

OBJECTS

To advance the education of children and young people who live in and around Amber Valley by providing the opportunity and facilities for playing Association Football so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their condition of life may be improved.

CORRESPONDENCE ADDRESS	5 Malthouse Lane Nether Heage Belper DE56 2AS
PRIMARY BANKERS	Lloyds Bank Plc Compton Street Ashbourne DE6 1DY
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30TH JUNE 2022

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 15.5.23

Signed on their behalf by Trustee 

Printed Name: GRAHAM BOOT

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the Belper Town Junior Football Charity Association on the accounts for the year ended 30th June 2022 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

have not been met; or

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

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Date:

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	-	-	-	10,000
Charitable Activities	3b	33,833	-	33,833	19,418
Activities for Generating Funds	3c	7,723	-	7,723	374
Investment Income	3d	1	-	1	1
Other Incoming Resources	3e	1,062	-	1,062	1,295
TOTAL INCOMING RESOURCES		42,619	-	42,619	31,088
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	52,917	-	52,917	25,315
Governance Costs	4b	1,890	-	1,890	1,833
TOTAL RESOURCES EXPENDED		54,807	-	54,807	27,148
NET INCOMING (OUTGOING) RESOURCES		(12,188)	-	(12,188)	3,940
Funds Brought Forward		21,786	-	21,786	17,846
TOTAL FUNDS CARRIED FORWARD		9,598	-	9,598	21,786

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

(Charitable Incorporated Organisation)

BALANCE SHEET AS AT 30TH JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 30-Jun-22 £	Total 30-Jun-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	10,348	-	10,348	22,436
Total Current Assets		10,348	-	10,348	22,436
Creditors: Amounts falling due within one year	9	750	-	750	650
NET CURRENT ASSETS		9,598	-	9,598	21,786
TOTAL ASSETS less current liabilities		9,598	-	9,598	21,786
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		9,598	-	9,598	21,786
Funds of the Charity					
General Funds		9,598	-	9,598	21,786
Restricted Funds	5	-	-	-	-
Total Funds		9,598	-	9,598	21,786

Approved by the Trustees on15-05-2023.....

Signed on their behalf by TrusteeAngie Barnicoat.....

Printed Name: **ANGIE BARNICOAT**

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH JUNE 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment

25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th June 2022 : None

30th June 2021 : None

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH JUNE 2022

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations, Grants & Legacies				
Grants Received	-	-	-	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
b) Charitable Activities				
Registration & Membership	31,803	-	31,803	18,510
Activities & Events	2,030	-	2,030	908
	<u>33,833</u>	<u>-</u>	<u>33,833</u>	<u>19,418</u>
c) Activities for Generating Funds				
Ticket Sales	2,381	-	2,381	374
Sponsorship Income	5,342	-	5,342	-
	<u>7,723</u>	<u>-</u>	<u>7,723</u>	<u>374</u>
d) Investment Income				
Interest	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
e) Other Incoming Resources				
Sundry Income	797	-	797	528
League Refunds	265	-	265	767
	<u>1,062</u>	<u>-</u>	<u>1,062</u>	<u>1,295</u>

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH JUNE 2022

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities				
Activities & Events	3,328	-	3,328	-
Insurance Costs	-	-	-	449
Kit & Equipment Costs	15,304	-	15,304	3,836
League Costs	6,206	-	6,206	1,533
Match Costs	4,267	-	4,267	1,803
Presentation Costs	3,812	-	3,812	-
Repairs & Maintenance	14,980	-	14,980	10,753
Sponsorship Costs	1,411	-	1,411	-
Sundry Expenses	1,590	-	1,590	1,418
Training Costs	2,021	-	2,021	5,524
	52,917	-	52,917	25,315
b) Governance Costs				
Independent Examiners Fees	750	-	750	650
Legal & Professional Fees	1,140	-	1,140	1,183
	1,890	-	1,890	1,833

BELPER TOWN JUNIOR FOOTBALL CHARITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH JUNE 2022

5. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial year.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 30-Jun-22 £	Total 30-Jun-21 £
Cash at Bank & in Hand	10,348	-	10,348	22,436
	10,348	-	10,348	22,436

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 30-Jun-22 £	Total 30-Jun-21 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 30-Jun-22 £	Total 30-Jun-21 £
Independent Examiners Fees	750	-	750	650
	750	-	750	650

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 30TH JUNE 2022

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial year.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.