

BEALONIANS FOOTBALL CLUB

England & Wales · Charity number 1188551

Details

Other names OLD BEALONIANS FC

Status Registered

Legal form CIO

Registered 2020-03-16

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

Contact

Address Jack Carter Pavilion
Oakfield Playing Fields
Fencepiece Road
Ilford
IG6 2JL

Phone 07979 706456

Email info@bealoniansfc.com

Website www.bealoniansfc.com

Activities

Objects: THE OBJECT OF THE BEALONIANS FOOTBALL CLUB IS FOR THE PUBLIC BENEFIT:THE ADVANCEMENT OF AMATEUR SPORT BY PROMOTING FOOTBALL AND PROVIDING AN ENVIRONMENT FOR THE RESIDENTS OF ILFORD AND SURROUNDING AREAS REGARDLESS OF RACE, FAITH OR SEXUAL ORIENTATION TO PARTICIPATE IN FOOTBALL THROUGH ORGANISED COACHING AND PARTICIPATION IN LOCAL LEAGUES

Activities: Bealonians Football Club are a highly regarded grassroots amateur football club for the local community based in Barkingside, Fairlop, Hainault and surrounding area on the London/Essex border.As an England Football Accredited Club we prioritises child welfare and offers opportunities for all. We manage facilities that enables social cohesiveness and an excellent playing environment.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People

Geography

- Barking And Dagenham
- Essex
- Havering
- Newham
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£247,479	£179,520	-	-
2024-04-30	£265,445	£219,271	-	-
2023-04-30	£174,119	£163,007	-	-
2022-04-30	£188,727	£202,845	-	-
2021-04-30	£146,942	£124,700	-	-

Trustees

Name	Role	Appointed
TERRY BARLOW	Chair	2020-01-23
ANDREW MACRAE		2020-01-23
Charlotte Lucy Pender		2020-06-15
Emma Maria Newell		2020-06-15
Gary Lazarus		2020-01-23
Graham Shepherd		2020-01-23
James Hall		2020-06-15
Mark Gunn		2023-05-11
Michelle Garnier		2023-05-11
NICHOLAS HURST		2020-01-23
Nick Newell		2023-05-11
Paul Machin		2020-01-23
William George Blackwell		2023-09-07

BEALONIANS FOOTBALL CLUB

England & Wales - Charity number 1188551

Accounts

REGISTERED COMPANY NUMBER: CE021127 (England and Wales)
REGISTERED CHARITY NUMBER: 1188551

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2025
for
Bealonians Football Club

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for the Year Ended 30 April 2025

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Bealonians Football Club

Report of the Trustees
for the Year Ended 30 April 2025

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 30 April 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

CE021127 (England and Wales)

Registered Charity number

1188551

Registered office

Jack Carter Pavilion
Oakfield Playing Fields Fairlop
Fencepiece Rd
Ilford
Essex
IG6 2JL

Trustees

Mr G Shepherd
Mr G Lazarus
Mr N Hurst
Ms E M Newell
Mr J Hall
Ms C L Pender
Mr T J Barlow
Mr N Newell
Mr M Gunn
Ms M Garnier
Mr W G Blackwell
Mr P Machin
Mr A K MacRae

Independent Examiner

Lorraine Curtis
Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Approved by order of the board of trustees on 23 November 2025 and signed on its behalf by:

Bealonians Football Club

Report of the Trustees
for the Year Ended 30 April 2025

Mr A K MacRae - Trustee

Independent examiner's report to the trustees of Bealonians Football Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 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.

Lorraine Curtis

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

23 November 2025

Bealonians Football Club

Statement of Financial Activities
for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and Grants		241,611	696	242,307	258,280
Other trading activities	2	2,525	-	2,525	5,845
Grant Income	3	2,647	-	2,647	1,320
Total		246,783	696	247,479	265,445
EXPENDITURE ON					
Raising funds	4	91,270	-	91,270	97,162
Other		88,250	-	88,250	122,109
Total		179,520	-	179,520	219,271
NET INCOME		67,263	696	67,959	46,174
RECONCILIATION OF FUNDS					
Total funds brought forward		106,195	44,174	150,369	104,195
TOTAL FUNDS CARRIED FORWARD		173,458	44,870	218,328	150,369

The notes form part of these financial statements

Bealonians Football Club

Balance Sheet
30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	7	19,237	-	19,237	25,650
CURRENT ASSETS					
Debtors	8	7,194	-	7,194	11,178
Cash at bank and in hand		182,977	44,870	227,847	149,658
		<u>190,171</u>	<u>44,870</u>	<u>235,041</u>	<u>160,836</u>
CREDITORS					
Amounts falling due within one year	9	(35,950)	-	(35,950)	(36,117)
		<u>154,221</u>	<u>44,870</u>	<u>199,091</u>	<u>124,719</u>
NET CURRENT ASSETS					
		<u>173,458</u>	<u>44,870</u>	<u>218,328</u>	<u>150,369</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>173,458</u>	<u>44,870</u>	<u>218,328</u>	<u>150,369</u>
NET ASSETS					
		<u>173,458</u>	<u>44,870</u>	<u>218,328</u>	<u>150,369</u>
FUNDS	10				
Unrestricted funds				173,458	106,195
Restricted funds				44,870	44,174
TOTAL FUNDS				<u>218,328</u>	<u>150,369</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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.

The notes form part of these financial statements

Bealonians Football Club

Balance Sheet - continued

30 April 2025

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 23 November 2025 and were signed on its behalf by:

Mr A K MacRae - 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 - 25% 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

2. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Sponsorships	<u>2,525</u>	<u>5,845</u>

3. GRANT INCOME

	30.4.25	30.4.24
	£	£
Deposit account interest	<u>2,647</u>	<u>1,320</u>

4. RAISING FUNDS

Raising donations and legacies

	30.4.25	30.4.24
	£	£
Support costs	<u>64,517</u>	<u>55,573</u>

5. NET INCOME/(EXPENDITURE)

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

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	<u>6,413</u>	8,550
Other operating leases	<u>99,668</u>	<u>85,739</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

7. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 May 2024 and 30 April 2025

34,200

DEPRECIATION

At 1 May 2024

8,550

Charge for year

6,413

At 30 April 2025

14,963

NET BOOK VALUE

At 30 April 2025

19,237

At 30 April 2024

25,650

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.4.25

30.4.24

£

£

Trade debtors

1,137

10,152

Prepayments

6,057

1,026

7,194

11,178

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.4.25

30.4.24

£

£

Trade creditors

1,628

1,861

Accruals and deferred income

34,322

34,256

35,950

36,117

10. MOVEMENT IN FUNDS

Net
movement
in funds
£

At 1.5.24
£

At
30.4.25
£

Unrestricted funds

General fund

106,195

67,263

173,458

Restricted funds

Capital Project

44,174

696

44,870

TOTAL FUNDS

150,369

67,959

218,328

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,783	(179,520)	67,263
Restricted funds			
Capital Project	696	-	696
TOTAL FUNDS	<u>247,479</u>	<u>(179,520)</u>	<u>67,959</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	64,433	41,762	106,195
Restricted funds			
Capital Project	39,762	4,412	44,174
TOTAL FUNDS	<u>104,195</u>	<u>46,174</u>	<u>150,369</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	261,033	(219,271)	41,762
Restricted funds			
Capital Project	4,412	-	4,412
TOTAL FUNDS	<u>265,445</u>	<u>(219,271)</u>	<u>46,174</u>

The restricted fund represents the money set aside for the development of the club.

11. RELATED PARTY DISCLOSURES

During the year no trustees or other person related to the charity had any personal interest in any contract or transaction entered in to by the charity.

Bealonians Football Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25	30.4.24
	£	£
INCOME AND ENDOWMENTS		
Donations and Grants		
Membership Fees	140,496	127,622
Jack Petchey and Grants	115	37,595
Charity Donations	68,488	60,141
Events	4,385	6,040
Fines	2,438	2,494
Merchandise	2,558	1,581
Pitch hire	23,827	22,807
	<hr/> 242,307	<hr/> 258,280
Other trading activities		
Sponsorships	2,525	5,845
Grant Income		
Deposit account interest	2,647	1,320
	<hr/> 247,479	<hr/> 265,445
EXPENDITURE		
Other trading activities		
Bad debts	4,899	6,219
Events	4,016	5,898
	<hr/> 8,915	<hr/> 12,117
Other		
RSL pitches	41,812	36,779
Kit and Equipment	6,430	43,582
Trophies	1,630	2,347
Transport	5,675	2,676
	<hr/> 55,547	<hr/> 85,384
Support costs		
Management		
Groundskeeping	57,856	48,960
Insurance	736	-
Affiliations	5,000	4,946
Carried forward	63,592	53,906

This page does not form part of the statutory financial statements

Bealonians Football Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25	30.4.24
	£	£
Management		
Brought forward	63,592	53,906
Sundries	82	108
Licences	3,299	2,638
Training	1,470	1,420
Ref Fees	16,368	15,320
Volunteer reward	1,417	1,380
Cleaning and laundry	5,085	4,941
Catering	3,258	3,130
Fines	3,071	1,611
	<hr/> 97,642	<hr/> 84,454
Finance		
Accountancy fee	1,764	1,764
Postage and stationery	8	-
	<hr/> 1,772	<hr/> 1,764
Information technology		
Telephone	778	4,255
Computer & IT	105	-
Repairs and renewals	699	1,988
	<hr/> 1,582	<hr/> 6,243
Other		
Waste Removal	269	2,417
Credit card charges	5,902	70
Donations	251	250
Rent and Rates	983	1,133
	<hr/> 7,405	<hr/> 3,870
Other 2		
Advertising	244	287
Governance costs		
Legal & Professional fees	-	16,602
Plant and machinery	6,413	8,550
	<hr/> 6,413	<hr/> 25,152
Total resources expended	<hr/> 179,520	<hr/> 219,271
Net income	<hr/> 67,959	<hr/> 46,174

This page does not form part of the statutory financial statements

BEALONIANS FOOTBALL CLUB

England & Wales - Charity number 1188551

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Bealonians Football Club

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for the Year Ended 30 April 2024

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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 30 April 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

CE021127 (England and Wales)

Registered Charity number

1188551

Registered office

Jack Carter Pavilion
Oakfield Playing Fields Fairlop
Fencepiece Rd
Ilford
Essex
IG6 2JL

Trustees

Mr A K MacRae Trustee
Mr T J Barlow Trustee
Mr G Shepherd Trustee
Mr G Lazarus Trustee
Mr P Machin Trustee
Mr N Hurst Trustee
Ms E M Newell
Mr J Hall
Ms C L Pender
Mr N Newell Trustee (appointed 11.5.23)
Mr M Gunn Trustee (appointed 11.5.23)
Ms M Garnier Trustee (appointed 11.5.23)
Mr W G Blackwell Trustee (appointed 7.9.23)

Independent Examiner

Lorraine Curtis
Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

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

Bealonians Football Club

Report of the Trustees
for the Year Ended 30 April 2024

.....
Mr A K MacRae - Trustee

Independent examiner's report to the trustees of Bealonians Football Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 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 Chartered Accountants in England and Wales, 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.

Lorraine Curtis

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Date:

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted fund £	Restricted fund £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		253,868	4,412	258,280	173,317
Other trading activities	2	5,845	-	5,845	575
Investment income	3	1,320	-	1,320	227
Total		<u>261,033</u>	<u>4,412</u>	<u>265,445</u>	<u>174,119</u>
EXPENDITURE ON					
Raising funds	4	97,162	-	97,162	78,420
Other		122,109	-	122,109	84,587
Total		<u>219,271</u>	<u>-</u>	<u>219,271</u>	<u>163,007</u>
NET INCOME		41,762	4,412	46,174	11,112
RECONCILIATION OF FUNDS					
Total funds brought forward		64,433	39,762	104,195	93,083
TOTAL FUNDS CARRIED FORWARD		<u><u>106,195</u></u>	<u><u>44,174</u></u>	<u><u>150,369</u></u>	<u><u>104,195</u></u>

The notes form part of these financial statements

Balance Sheet
30 April 2024

	Notes	Unrestricted fund £	Restricted fund £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	8	25,650	-	25,650	-
CURRENT ASSETS					
Debtors	9	11,178	-	11,178	10,281
Cash at bank and in hand		105,484	44,174	149,658	126,672
		<u>116,662</u>	<u>44,174</u>	<u>160,836</u>	<u>136,953</u>
CREDITORS					
Amounts falling due within one year	10	(36,117)	-	(36,117)	(32,758)
		<u>80,545</u>	<u>44,174</u>	<u>124,719</u>	<u>104,195</u>
NET CURRENT ASSETS					
		<u>106,195</u>	<u>44,174</u>	<u>150,369</u>	<u>104,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>106,195</u>	<u>44,174</u>	<u>150,369</u>	<u>104,195</u>
NET ASSETS					
		<u>106,195</u>	<u>44,174</u>	<u>150,369</u>	<u>104,195</u>
FUNDS					
	11				
Unrestricted funds				106,195	64,433
Restricted funds				44,174	39,762
				<u>150,369</u>	<u>104,195</u>
TOTAL FUNDS					
				<u>150,369</u>	<u>104,195</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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.

The notes form part of these financial statements

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
and were signed on its behalf by:

.....
Mr A K MacRae - 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.

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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.

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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 - 25% 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. OTHER TRADING ACTIVITIES

30.4.24	30.4.23
£	£
5,845	575
<u>5,845</u>	<u>575</u>

Sponsorships

3. INVESTMENT INCOME

30.4.24	30.4.23
£	£
1,320	227
<u>1,320</u>	<u>227</u>

Deposit account interest

4. RAISING FUNDS

Raising donations and legacies

30.4.24	30.4.23
£	£
55,573	51,390
<u>55,573</u>	<u>51,390</u>

Support costs

5. NET INCOME/(EXPENDITURE)

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

30.4.24	30.4.23
£	£
8,550	-
85,739	75,287
<u>85,739</u>	<u>75,287</u>

Depreciation - owned assets

Other operating leases

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.24	30.4.23
Trustees	10	10
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

		Plant and machinery £
COST		
Additions		34,200
		<u> </u>
DEPRECIATION		
Charge for year		8,550
		<u> </u>
NET BOOK VALUE		
At 30 April 2024		25,650
		<u> </u>
At 30 April 2023		-
		<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade debtors	10,152	8,132
Prepayments	1,026	2,149
	<u> </u>	<u> </u>
	11,178	10,281
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade creditors	1,861	4,946
Accruals and deferred income	34,256	27,812
	<u>36,117</u>	<u>32,758</u>

11. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	64,433	41,762	106,195
Restricted funds			
Capital Project	39,762	4,412	44,174
	<u>104,195</u>	<u>46,174</u>	<u>150,369</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	261,033	(219,271)	41,762
Restricted funds			
Capital Project	4,412	-	4,412
	<u>265,445</u>	<u>(219,271)</u>	<u>46,174</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	53,609	10,824	64,433
Restricted funds			
Capital Project	39,474	288	39,762
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>93,083</u>	<u>11,112</u>	<u>104,195</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,831	(163,007)	10,824
Restricted funds			
Capital Project	288	-	288
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>174,119</u>	<u>(163,007)</u>	<u>11,112</u>

The restricted fund represents the money set aside for the development of the club.

12. RELATED PARTY DISCLOSURES

During the year no trustees or other person related to the charity had any personal interest in any contract or transaction entered in to by the charity.

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	30.4.24	30.4.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership Fees	127,622	111,263
Jack Petchey and Grants	37,595	645
Charity Donations	60,141	20,152
Events	6,040	16,642
Fines	2,494	2,554
Merchandise	1,581	1,686
Pitch hire	22,807	20,375
	<hr/>	<hr/>
	258,280	173,317
Other trading activities		
Sponsorships	5,845	575
Investment income		
Deposit account interest	1,320	227
	<hr/>	<hr/>
Total incoming resources	265,445	174,119
EXPENDITURE		
Other trading activities		
Bad debts	6,219	-
Events	5,898	15,130
	<hr/>	<hr/>
	12,117	15,130
Other		
RSL pitches	36,779	29,207
Kit and Equipment	43,582	13,646
Trophies	2,347	1,186
Transport	2,676	5,665
	<hr/>	<hr/>
	85,384	49,704
Support costs		
Management		
Groundskeeping	48,960	46,080
Affiliations	4,946	3,426
Sundries	108	1,933
Carried forward	54,014	51,439

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	30.4.24	30.4.23
	£	£
Management		
Brought forward	54,014	51,439
Licences	2,638	3,845
Training	1,420	3,854
Ref Fees	15,320	11,900
Volunteer reward	1,380	1,711
Cleaning and laundry	4,941	4,636
Catering	3,130	2,250
Fines	1,611	2,608
	<hr/> 84,454	<hr/> 82,243
Finance		
Accountancy fee	1,764	1,764
Information technology		
Telephone	4,255	4,429
Repairs and renewals	1,988	2,170
	<hr/> 6,243	<hr/> 6,599
Other		
Waste Removal	2,417	1,223
Credit card charges	70	248
Donations	250	1,250
Rent and Rates	1,133	901
	<hr/> 3,870	<hr/> 3,622
Other 2		
Advertising	287	645
Governance costs		
Legal & Professional fees	16,602	3,300
Plant and machinery	8,550	-
	<hr/> 25,152	<hr/> 3,300
Total resources expended	<hr/> 219,271	<hr/> 163,007
Net income	<hr/> 46,174	<hr/> 11,112

This page does not form part of the statutory financial statements

BEALONIANS FOOTBALL CLUB

England & Wales - Charity number 1188551

Accounts

REGISTERED COMPANY NUMBER: CE021127 (England and Wales)
REGISTERED CHARITY NUMBER: 1188551

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
Bealonians Football Club

Contents of the Financial Statements
for the Year Ended 30 April 2023

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Bealonians Football Club

Report of the Trustees
for the Year Ended 30 April 2023

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 30 April 2023. 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
CE021127 (England and Wales)

Registered Charity number
1188551

Registered office
Jack Carter Pavilion
Oakfield Playing Fields Fairlop
Fencepiece Rd
Ilford
Essex
IG6 2JL

Trustees
Mr A K MacRae Trustee
Mr T J Barlow Trustee
Mr G Shepherd Trustee
Mr G Lazarus Trustee
Mr P Machin Trustee
Mr N Hurst Trustee
Ms E M Newell
Mr J Hall
Ms C L Pender
Mr S Bithal (resigned 25.1.23)

Independent Examiner
Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

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

.....
Mr A K MacRae - Trustee

Independent Examiner's Report to the Trustees of
Bealonians Football Club

Independent examiner's report to the trustees of Bealonians Football Club ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

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.

Lorraine Curtis

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Date:

Bealonians Football Club

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		173,029	288	173,317	173,916
Other trading activities	2	575	-	575	14,500
Investment income	3	227	-	227	311
Total		<u>173,831</u>	<u>288</u>	<u>174,119</u>	<u>188,727</u>
EXPENDITURE ON					
Raising funds	4	66,520	-	66,520	39,035
Other		96,487	-	96,487	163,810
Total		<u>163,007</u>	<u>-</u>	<u>163,007</u>	<u>202,845</u>
NET INCOME/(EXPENDITURE)		10,824	288	11,112	(14,118)
RECONCILIATION OF FUNDS					
Total funds brought forward		53,609	39,474	93,083	107,201
TOTAL FUNDS CARRIED FORWARD		<u><u>64,433</u></u>	<u><u>39,762</u></u>	<u><u>104,195</u></u>	<u><u>93,083</u></u>

The notes form part of these financial statements

Bealonians Football Club

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	30.4.23 Total funds £	30.4.22 Total funds £
CURRENT ASSETS					
Debtors	8	10,281	-	10,281	15,858
Cash at bank and in hand		86,910	39,762	126,672	117,911
		<u>97,191</u>	<u>39,762</u>	<u>136,953</u>	<u>133,769</u>
CREDITORS					
Amounts falling due within one year	9	(32,758)	-	(32,758)	(40,686)
		<u>64,433</u>	<u>39,762</u>	<u>104,195</u>	<u>93,083</u>
NET CURRENT ASSETS					
		<u>64,433</u>	<u>39,762</u>	<u>104,195</u>	<u>93,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>64,433</u>	<u>39,762</u>	<u>104,195</u>	<u>93,083</u>
NET ASSETS					
		<u>64,433</u>	<u>39,762</u>	<u>104,195</u>	<u>93,083</u>
FUNDS					
	10				
Unrestricted funds				64,433	53,609
Restricted funds				39,762	39,474
				<u>104,195</u>	<u>93,083</u>
TOTAL FUNDS					
				<u>104,195</u>	<u>93,083</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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 and were signed on its behalf by:

.....
Mr A K MacRae - Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2023

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.

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.

Grants

Income received as grants represents income received during the COVID-19 pandemic in the form of Government and Local Authority grants.

2. OTHER TRADING ACTIVITIES

	30.4.23	30.4.22
	£	£
Grants	-	14,500
Sponsorships	575	-
	<hr/>	<hr/>
	575	14,500
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

3.	INVESTMENT INCOME	30.4.23	30.4.22
		£	£
	Deposit account interest	<u>227</u>	<u>311</u>

4.	RAISING FUNDS		
	Raising donations and legacies	30.4.23	30.4.22
		£	£
	Support costs	<u>51,390</u>	<u>34,185</u>

5.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):		
		30.4.23	30.4.22
		£	£
	Hire of plant and machinery	2,124	4,671
	Other operating leases	75,287	64,918
	Deficit on disposal of fixed assets	<u>19,599</u>	<u>16,045</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.23	30.4.22
Trustees	<u>10</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Trade debtors	8,132	15,858
Prepayments	2,149	-
	<u>10,281</u>	<u>15,858</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Trade creditors	4,946	4,554
Accruals and deferred income	27,812	36,132
	<u>32,758</u>	<u>40,686</u>

10. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	53,609	10,824	64,433
Restricted funds			
Capital Project	39,474	288	39,762
	<u>93,083</u>	<u>11,112</u>	<u>104,195</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	173,831	(163,007)	10,824
Restricted funds			
Capital Project	288	-	288
	<u>174,119</u>	<u>(163,007)</u>	<u>11,112</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	83,065	(29,456)	53,609
Restricted funds			
Capital Project	24,136	15,338	39,474
	<u>107,201</u>	<u>(14,118)</u>	<u>93,083</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,727	(149,183)	(29,456)
Restricted funds			
Capital Project	69,000	(53,662)	15,338
	<u>188,727</u>	<u>(202,845)</u>	<u>(14,118)</u>

The restricted fund represents the money set aside for the development of the club.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

Bealonians Football Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership Fees	111,263	86,834
Jack Petchey and Grants	645	2,157
Charity Donations	20,152	59,411
Events	16,642	3,685
Fines	2,554	2,106
Merchandise	1,686	2,118
Pitch hire	20,375	17,605
	<hr/>	<hr/>
	173,317	173,916
Other trading activities		
Grants	-	14,500
Sponsorships	575	-
	<hr/>	<hr/>
	575	14,500
Investment income		
Deposit account interest	227	311
	<hr/>	<hr/>
Total incoming resources	174,119	188,727
EXPENDITURE		
Other trading activities		
Events	15,130	-
Other		
Rent and rates	901	2,727
RSL pitches	29,207	32,437
Ref fees	11,900	11,637
Kit and Equipment	13,646	9,133
Trophies	1,186	456
Transport	5,665	3,550
	<hr/>	<hr/>
	62,505	59,940
Support costs		
Management		
Groundskeeping	46,080	32,481
Affiliations	3,426	1,138
Sundries	1,933	870
Licences and insurance	3,845	1,745
Training courses	3,854	2,543
Carried forward	59,138	38,777

This page does not form part of the statutory financial statements

Bealonians Football Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
Management		
Brought forward	59,138	38,777
Security	-	120
Volunteer reward	1,711	1,155
Cleaning and laundry	4,636	11,373
Catering	2,250	3,707
Fines	2,608	2,868
	<hr/>	<hr/>
	70,343	58,000
Finance		
Waste removal	1,223	1,944
Telephone	4,429	4,253
	<hr/>	<hr/>
	5,652	6,197
Information technology		
Repairs and renewals	2,170	16,348
Other		
Accountancy	1,764	3,024
Credit card charges	248	316
Donations	1,250	50
	<hr/>	<hr/>
	3,262	3,390
Other 2		
Advertising	645	-
Governance costs		
Legal fees	3,300	5,308
Capital project expenditure	-	53,662
	<hr/>	<hr/>
	3,300	58,970
Total resources expended	<hr/>	<hr/>
	163,007	202,845
Net income/(expenditure)	<hr/>	<hr/>
	11,112	(14,118)

This page does not form part of the statutory financial statements

BEALONIANS FOOTBALL CLUB

England & Wales - Charity number 1188551

Accounts

REGISTERED COMPANY NUMBER: CE021127 (England and Wales)
REGISTERED CHARITY NUMBER: 1188551

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2021
for
Bealonians Football Club

Bealonians Football Club

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for the Year Ended 30 April 2021

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Bealonians Football Club

Report of the Trustees
for the Year Ended 30 April 2021

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 30 April 2021. 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

CE021127 (England and Wales)

Registered Charity number

1188551

Registered office

Jack Carter Pavilion
Oakfield Playing Fields Fairlop
Fencepiece Rd
Ilford
Essex
IG6 2JL

Trustees

Mr A K MacRae Trustee
Mr T J Barlow Trustee
Mr W Blackwell Trustee
Mr G Shepherd Trustee
Mr G Lazarus Trustee
Mr P Machin Trustee
Mr N Hurst Trustee
Ms E M Newell (appointed 15.6.20)
Mr J Hall (appointed 15.6.20)
Ms C L Pender (appointed 15.6.20)
Mr S Kalha (appointed 15.6.20)
Mr S Bithal (appointed 15.6.20)

Independent Examiner

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

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

.....
Mr A K MacRae - Trustee

Independent Examiner's Report to the Trustees of
Bealonians Football Club

Independent examiner's report to the trustees of Bealonians Football Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

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.

Lorraine Curtis
ACA BFP FCCA
Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Date:

Bealonians Football Club

Statement of Financial Activities
for the Year Ended 30 April 2021

	Notes	Unrestricted fund £	Restricted fund £	30.4.21 Total funds £	30.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		117,826	-	117,826	108,016
Other trading activities	2	29,079	-	29,079	-
Investment income	3	37	-	37	93
Total		146,942	-	146,942	108,109
EXPENDITURE ON					
Other		113,211	11,489	124,700	88,746
NET INCOME/(EXPENDITURE)		33,731	(11,489)	22,242	19,363
RECONCILIATION OF FUNDS					
Total funds brought forward		49,334	35,625	84,959	70,834
TOTAL FUNDS CARRIED FORWARD		83,065	24,136	107,201	90,197

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Restricted funds £	Total funds £
Brought forward - 968/1	49,334	35,625	84,959
Carried forward	49,572	40,625	90,197
Difference	238	5,000	5,238

Post to relevant accounts (see ICHA chart of accounts for further details)

Bealonians Football Club

Balance Sheet

30 April 2021

	Notes	Unrestricted fund £	Restricted fund £	30.4.21 Total funds £	30.4.20 Total funds £
CURRENT ASSETS					
Stocks	7	5,600	-	5,600	100
Debtors	8	26,590	-	26,590	8,072
Cash at bank and in hand		65,945	24,136	90,081	89,338
		<u>98,135</u>	<u>24,136</u>	<u>122,271</u>	<u>97,510</u>
CREDITORS					
Amounts falling due within one year	9	(15,070)	-	(15,070)	(7,313)
		<u>83,065</u>	<u>24,136</u>	<u>107,201</u>	<u>90,197</u>
NET CURRENT ASSETS					
		<u>83,065</u>	<u>24,136</u>	<u>107,201</u>	<u>90,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>83,065</u>	<u>24,136</u>	<u>107,201</u>	<u>90,197</u>
NET ASSETS					
		<u>83,065</u>	<u>24,136</u>	<u>107,201</u>	<u>90,197</u>
FUNDS					
	10				
Unrestricted funds				83,065	49,572
Restricted funds				24,136	40,625
				<u>107,201</u>	<u>90,197</u>
TOTAL FUNDS					
				<u>107,201</u>	<u>90,197</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 and were signed on its behalf by:

.....
Mr A K MacRae - 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Grants

Income received as grants represents income received during the COVID-19 pandemic in the form of Government and Local Authority grants.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

2. OTHER TRADING ACTIVITIES

	30.4.21	30.4.20
	£	£
Grants	<u>29,079</u>	<u>-</u>

3. INVESTMENT INCOME

	30.4.21	30.4.20
	£	£
Deposit account interest	<u>37</u>	<u>93</u>

4. NET INCOME/(EXPENDITURE)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.21	30.4.20
Trustees	<u>12</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. STOCKS

	30.4.21	30.4.20
	£	£
Stocks	<u>5,600</u>	<u>100</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade debtors	9,335	4,067
Other debtors	2,755	2,755
Oakfield pavilion	14,500	-
Jack Petchey	-	1,250
	<u>26,590</u>	<u>8,072</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade creditors	4,826	-
Jack Petchey	1,500	-
Other creditors	7,494	7,313
Accruals and deferred income	1,250	-
	<u>15,070</u>	<u>7,313</u>

10. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	49,334	33,731	83,065
Restricted funds			
Capital Project	35,625	(11,489)	24,136
	<u>84,959</u>	<u>22,242</u>	<u>107,201</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	146,942	(113,211)	33,731
Restricted funds			
Capital Project	-	(11,489)	(11,489)
	<u>146,942</u>	<u>(124,700)</u>	<u>22,242</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.19	Net movement in funds	At 30.4.20
	£	£	£
Unrestricted funds			
General fund	20,834	28,738	49,572
Restricted funds			
Capital Project	50,000	(9,375)	40,625
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	70,834	19,363	90,197
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,109	(79,371)	28,738
Restricted funds			
Capital Project	-	(9,375)	(9,375)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	108,109	(88,746)	19,363
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The restricted fund represents the money set aside for the development of the club.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

Bealonians Football Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2021

	30.4.21	30.4.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership Fees	83,261	99,490
Jack Petchey and Grants	9,870	4,000
Charity Donations	16,087	303
Events	1,317	13
Fines	635	781
Merchandise	1,089	1,170
Prize Draw	-	860
Pitch hire	5,567	-
Prior year	-	1,399
	<hr/>	<hr/>
	117,826	108,016
Other trading activities		
Grants	29,079	-
Investment income		
Deposit account interest	37	93
	<hr/>	<hr/>
Total incoming resources	146,942	108,109
EXPENDITURE		
Other		
Rent and rates	-	13,786
RSL pitches	13,784	2,028
Training	945	20,855
Ref fees	5,795	6,170
Kit and Equipment	6,107	7,208
Trophies	-	1,750
Transport	2,732	2,700
Jack Petchey	-	1,250
	<hr/>	<hr/>
	29,363	55,747
Support costs		
Management		
Groundskeeping	31,752	-
Affiliations	2,132	2,889
Sundries	598	678
Website	-	600
Sky	-	2,494
Membership refunds	14,747	2,192
Licences and insurance	3,957	725
Carried forward	53,186	9,578

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Bealonians Football Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2021

	30.4.21	30.4.20
	£	£
Management		
Brought forward	53,186	9,578
Training courses	-	1,810
Security	1,484	-
Volunteer reward	27	1,130
Cleaning and laundry	4,487	3,290
Catering	40	3,705
Fines	768	1,337
	<hr/>	<hr/>
	59,992	20,850
Finance		
Waste removal	3,880	-
Postage and stationery	107	-
Grants	9,870	-
Seed funding	(3,000)	-
	<hr/>	<hr/>
	10,857	-
Information technology		
Repairs and renewals	10,155	-
Other		
Accountancy	1,690	2,700
Credit card charges	17	24
Donations	82	50
	<hr/>	<hr/>
	1,789	2,774
Other 2		
Advertising	1,055	-
Governance costs		
Capital project expenditure	11,489	9,375
	<hr/>	<hr/>
Total resources expended	124,700	88,746
	<hr/>	<hr/>
Net income	22,242	19,363
	<hr/> <hr/>	<hr/> <hr/>

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