

BIRTLEY TOWN FOOTBALL CLUB

England & Wales · Charity number 1189579

Details

Other names BIRTLEY TOWN JUNIORS FC

Status Registered

Legal form CIO

Registered 2020-05-20

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

Contact

Address 77 Glenluce
Birtley
Chester Le Street
DH3 2JA

Phone 07769349450

Email Steveminto@hotmail.co.uk

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF FOOTBALL

Activities: To promote community participation in healthy recreation in association football, for the public benefit to the communities of Birtley and surrounding areas.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Gateshead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£179,655	£165,580	-	-
2024-05-31	£204,104	£224,180	-	-
2023-05-31	£159,299	£157,036	-	-
2022-05-31	£117,277	£112,738	-	-
2021-05-31	£115,009	£90,620	-	-

Trustees

Name	Role	Appointed
Stephen Minto	Chair	2020-05-20
Christopher Munro		2020-05-20
Colin Beat		2020-05-20
Paul Beat		2020-05-20
Richard Barrett		2020-05-20

BIRTLEY TOWN FOOTBALL CLUB

England & Wales - Charity number 1189579

Accounts

BIRTLEY TOWN FOOTBALL CLUB
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2025

Company Number: CE021917
Charity Number: 1189579

DEBERE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

BIRTLEY TOWN FOOTBALL CLUB

FINANCIAL STATEMENTS

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BIRTLEY TOWN FOOTBALL CLUB
OFFICERS AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MAY 2025

The board of trustees	Stephen Minto Christopher Munro Richard Barrett Colin Beat Paul Beat
Business address	77 Glenluce Birtley Chester Le Street Co Durham DH3 2JA
Registered office	77 Glenluce Birtley Chester Le Street Co Durham DH3 2JA
Accountants	Debere Limited Chartered Accountants Swallow House Parsons Road Washington Tyne and Wear NE37 1EZ

BIRTLEY TOWN FOOTBALL CLUB

REPORT TO THE TRUSTEES

YEAR ENDED 31 MAY 2025

The trustees present their report with the Charity's financial statements for the year ended 31 May 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:

Stephen Minto
Christopher Munro
Richard Barrett
Colin Beat
Paul Beat

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of football.

FINANCIAL REVIEW

The charity's financial position at the 31 May 2025 was satisfactory.

The charity holds sufficient reserves to meet its day-to-day operations, any surplus is distributed in accordance with the charity's main aims.

The trustees consider the charity to be a going concern for the foreseeable future.

The trustees are not aware of any circumstances giving rise to any fund materiality in deficit of the charity.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

BIRTLEY TOWN FOOTBALL CLUB

REPORT TO THE TRUSTEES

YEAR ENDED 31 MAY 2025

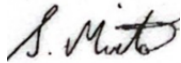
SMALL COMPANY PROVISIONS

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

INDEPENDENT EXAMINER

Claire Miller of Debére Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on 29 January 2026 and signed on its behalf by



Mr S Minto
Trustee

BIRTLEY TOWN FOOTBALL CLUB

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRTLEY TOWN FOOTBALL CLUB**

YEAR ENDED 31 MAY 2025

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31 May 2025, which are set out on pages 6 to 11.

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(2) of the Charities Act 2011 ('the 2011 Act'), and that an independent examiners report is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 29 January 2026

BIRTLEY TOWN FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MAY 2025

	Note	Unrestricted Funds 2025 £	<i>Restated Unrestricted Funds 2024 £</i>
INCOME		179,655	145,232
EXPENDITURE			
Charitable activities		165,130	142,918
Governance costs		450	693
		<u>165,580</u>	<u>143,611</u>
LOSS FROM DISCONTINUED OPERATIONS		(19,341)	(21,697)
NET EXPENDITURE		(5,266)	(20,076)
Surplus for the financial year			
Balances brought forward		54,950	75,026
Balances carried forward		<u>49,684</u>	<u>54,950</u>

The notes on pages 8 to 11 form part of these financial statements.

BIRTLEY TOWN FOOTBALL CLUB

Company Number: CE021917

Charity Number: 1189579

BALANCE SHEET**31 MAY 2025**

	Note	2025		Restated 2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		11,601		19,860
CURRENT ASSETS					
Cash at bank and in hand		38,083		35,090	
CURRENT LIABILITIES					
Amounts due to seniors		–		–	
NET CURRENT ASSETS			38,083		35,090
NET ASSETS			49,684		54,950
FUNDS					
Unrestricted funds			49,684		54,950
TOTAL FUNDS			49,684		54,950


These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

For the year ended 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Trustees on 29 January 2026 and signed on their behalf by:



Mr S Minto
Trustee

The notes on pages 8 to 11 form part of these financial statements.

BIRTLEY TOWN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2025

1 Accounting policies

Basic of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

Fund accounting

Unrestricted funds – these are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds – these are restricted funds earmarked by the trustees for particular purposes.

Restricted funds – these are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income – income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure – where income has related expenditure the income and related expenditure is reported gross of the SOFA.

Donations and legacies – voluntary income received by way of grants, donations and gifts included in the SOFA when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts – income from tax reclaims is included in the SOFA at the same time as the gift/donation to which it relates.

Donated services and facilities – these are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.

Volunteer help – the value of any volunteer help received is not included in the accounts.

Investment income – this is included in the accounts when receivable.

BIRTLEY TOWN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2025

1 Accounting policies *(continued)*

Expenditure

Recognition of expenditure – expenditure is recognised on an accruals basis. Expenditure is inclusive of VAT.

Expenditure on raising funds – these comprise the costs associated with attracting voluntary income fundraising trading costs and investment management costs.

Expenditure on charitable activities – these comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable – all grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs – these include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.

Other expenditure – these are support costs not allocated to a particular activity.

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the acquisition. Tangible fixed assets are capitalised and included at cost.

Depreciation is calculated so as to write off an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% straight line

BIRTLEY TOWN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS *(Continued)*
YEAR ENDED 31 MAY 2025

2 COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital.

3 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	<i>Restated Unrestricted Funds 2024 £</i>
INCOME	145,232
EXPENDITURE	
<i>Charitable activities</i>	<i>142,918</i>
<i>Governance costs</i>	<i>693</i>
	<u>143,611</u>
LOSS FROM DISCONTINUED OPERATIONS	(21,697)
NET EXPENDITURE	(20,076)
Surplus for the financial year	
<i>Balances brought forward</i>	<i>75,026</i>
<i>Balances carried forward</i>	<u><u>54,950</u></u>

4 TANGIBLE ASSETS

	Plant and Machinery £
Cost	
At 1 June 2024	56,851
Additions	6,803
At 31 May 2025	<u>63,654</u>
Depreciation	
At 1 June 2024	36,991
Charge for the year	15,062
At 31 May 2025	<u>52,053</u>
Net Book Value	
At 31 May 2025	<u>11,601</u>
At 31 May 2024	<u>19,860</u>

BIRTLEY TOWN FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MAY 2025

5 GENERAL INFORMATION

Birtley Town Football Club is a charitable incorporated organisation incorporated in England and Wales, registered number CE021917. The registered office is 77 Glenluce, Birtley, Chester le Street, Co Durham, DH3 2JA

6 DISCONTINUED OPERATIONS

On 30 November 2024 Birtley Town Football Club reorganised the teams and separated out junior and senior teams. The results of the reorganisation are disclosed within the income statement (Statement of Financial Activities). No assets or liabilities were owed at the year end.

BIRTLEY TOWN FOOTBALL CLUB
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MAY 2025

	2025		<i>Restated</i> 2024	
	£	£	£	£
Income		179,655		145,232
Charitable activities				
Purchases	37,486		32,831	
Running costs	71,107		71,460	
First aid	2,009		73	
Entertaining	15		–	
Rates	–		170	
Repairs and maintenance	29,588		11,165	
Cleaning	1,138		1,600	
Vehicle fuel costs	202		904	
Postage	5		463	
Computer costs	234		–	
Legal fees	1,050		–	
Funding costs	372		3,281	
Presentation trophies	4,718		3,904	
Charitable donations	418		–	
Depreciation of plant and machinery	15,062		14,213	
Players pool	1,260		2,240	
Credit card fees	466		614	
		<u>165,130</u>		<u>142,918</u>
Governance costs				
Accountancy fees/Independent Examination		<u>450</u>		<u>693</u>
Total expenditure		165,580		143,611
Loss from discontinued operations		<u>(19,341)</u>		<u>(21,697)</u>
NET EXPENDITURE FOR THE YEAR		<u><u>(5,266)</u></u>		<u><u>(20,076)</u></u>

BIRTLEY TOWN FOOTBALL CLUB

England & Wales - Charity number 1189579

Accounts

BIRTLEY TOWN FOOTBALL CLUB
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2024

Company Number: CE021917
Charity Number: 1189579

DEBERE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

BIRTLEY TOWN FOOTBALL CLUB

FINANCIAL STATEMENTS

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Detailed Statement of Financial Activities	11

BIRTLEY TOWN FOOTBALL CLUB
OFFICERS AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MAY 2024

The board of trustees	Stephen Minto Christopher Munro Richard Barrett Colin Beat Paul Beat
Business address	77 Glenluce Birtley Chester Le Street Co Durham DH3 2JA
Registered office	77 Glenluce Birtley Chester Le Street Co Durham DH3 2JA
Accountants	Debere Limited Chartered Accountants Swallow House Parsons Road Washington Tyne and Wear NE37 1EZ

BIRTLEY TOWN FOOTBALL CLUB

REPORT TO THE TRUSTEES

YEAR ENDED 31 MAY 2024

The trustees present their report with the Charity's financial statements for the year ended 31 May 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:

Stephen Minto
Christopher Munro
Richard Barrett
Colin Beat
Paul Beat

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of football.

FINANCIAL REVIEW

The charity's financial position at the 31 May 2024 was satisfactory.

The charity holds sufficient reserves to meet its day-to-day operations, any surplus is distributed in accordance with the charity's main aims.

The trustees consider the charity to be a going concern for the foreseeable future.

The trustees are not aware of any circumstances giving rise to any fund materiality in deficit of the charity.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

BIRTLEY TOWN FOOTBALL CLUB

REPORT TO THE TRUSTEES

YEAR ENDED 31 MAY 2024

SMALL COMPANY PROVISIONS

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

INDEPENDENT EXAMINER

Claire Miller of Debére Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on and signed on its behalf by

Mr S Minto
Trustee

BIRTLEY TOWN FOOTBALL CLUB

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRTLEY TOWN FOOTBALL CLUB**

YEAR ENDED 31 MAY 2024

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31 May 2024, which are set out on pages 6 to 10.

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(2) of the Charities Act 2011 ('the 2011 Act'), and that an independent examiners report is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

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 s130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Claire Miller BA (Hons) FCA
Independent Examiner



ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 31 March 2025

BIRTLEY TOWN FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MAY 2024

	Note	Unrestricted Funds 2024 £	<i>Unrestricted Funds 2023 £</i>
INCOME		204,104	159,299
EXPENDITURE			
Charitable activities		223,487	155,436
Governance costs		693	1,600
		<u>224,180</u>	<u>157,036</u>
NET INCOME/(EXPENDITURE)		(20,076)	2,263
Surplus for the financial year			
Balances brought forward		75,026	72,763
Balances carried forward		<u>54,950</u>	<u>75,026</u>

The notes on pages 8 to 10 form part of these financial statements.

BIRTLEY TOWN FOOTBALL CLUB

Company Number: CE021917

Charity Number: 1189579

BALANCE SHEET

31 MAY 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		19,860		34,073
CURRENT ASSETS					
Cash at bank and in hand		35,090		40,953	
NET CURRENT ASSETS			35,090		40,953
NET ASSETS			<u>54,950</u>		<u>75,026</u>
FUNDS					
Unrestricted funds			54,950		75,026
TOTAL FUNDS			<u>54,950</u>		<u>75,026</u>

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

For the year ended 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Trustees onand signed on their behalf by:

Mr S Minto
Trustee

The notes on pages 8 to 10 form part of these financial statements.

BIRTLEY TOWN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024

1 Accounting policies

Basic of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

Fund accounting

Unrestricted funds – these are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds – these are restricted funds earmarked by the trustees for particular purposes.

Restricted funds – these are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income – income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure – where income has related expenditure the income and related expenditure is reported gross of the SOFA.

Donations and legacies – voluntary income received by way of grants, donations and gifts included in the SOFA when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts – income from tax reclaims is included in the SOFA at the same time as the gift/donation to which it relates.

Donated services and facilities – these are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.

Volunteer help – the value of any volunteer help received is not included in the accounts.

Investment income – this is included in the accounts when receivable.

BIRTLEY TOWN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024

1 Accounting policies *(continued)*

Expenditure

Recognition of expenditure – expenditure is recognised on an accruals basis. Expenditure is inclusive of VAT.

Expenditure on raising funds – these comprise the costs associated with attracting voluntary income fundraising trading costs and investment management costs.

Expenditure on charitable activities – these comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable – all grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs – these include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.

Other expenditure – these are support costs not allocated to a particular activity.

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the acquisition. Tangible fixed assets are capitalised and included at cost.

Depreciation is calculated so as to write off an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% straight line

BIRTLEY TOWN FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MAY 2024

2 COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital.

3 TANGIBLE ASSETS

	Plant and Machinery £
Cost	
At 1 June 2023	56,851
Additions	–
At 31 May 2024	<u>56,851</u>
Depreciation	
At 1 June 2023	22,778
Charge for the year	14,213
At 31 May 2024	<u>36,991</u>
Net Book Value	
At 31 May 2024	<u>19,860</u>
At 31 May 2023	<u>34,073</u>

4 GENERAL INFORMATION

Birtley Town Football Club is a charitable incorporated organisation incorporated in England and Wales, registered number CE021917. The registered office is 77 Glenluce, Birtley, Chester le Street, Co Durham, DH3 2JA

BIRTLEY TOWN FOOTBALL CLUB
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MAY 2024

	2024		2023	
	£	£	£	£
Income		204,104		159,299
Charitable activities				
Purchases	33,954		28,525	
Running costs	120,582		75,181	
Staff training	–		–	
First aid	598		115	
Entertaining	540		70	
Rent	–		–	
Rates	339		295	
Repairs and maintenance	12,365		10,128	
Cleaning	3,341		1,638	
Vehicle fuel costs	1,007		837	
Insurance	–		1,570	
Postage	729		126	
Advertising and marketing costs	1,269		676	
Computer costs	1,131		1,035	
Telephone	207		46	
Legal fees	–		–	
Funding costs	18,059		10,005	
Presentation trophies	3,904		4,058	
Subscriptions	70		–	
Charitable donations	950		1,715	
Depreciation of plant and machinery	14,213		13,128	
Sundry expenses	–		159	
Players pool	9,520		5,695	
Covid costs	–		–	
Catering	–		–	
Credit card fees	709		434	
	<u>223,487</u>	<u>223,487</u>	<u>155,436</u>	
Governance costs				
Accountancy fees/Independent Examination		693		1,600
		<u>693</u>		<u>1,600</u>
Total expenditure		224,180		157,036
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>(20,076)</u>		<u>2,263</u>

BIRTLEY TOWN FOOTBALL CLUB

England & Wales - Charity number 1189579

Accounts

Birtley Town Football Club
Charity No. 1189579
Company No. CE021917
Trustees' Report and Unaudited Accounts
FOR THE YEAR ENDED 31 MAY 2022

**Birtley Town Football Club
Trustees' Report and Unaudited Financial
Statements For The Year Ended 31 May 2022**

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**Birtley Town Football Club
Company Information
For The Year Ended 31 May 2022**

Company Number

CE021917

Registered Office

77 Glenluce
Birtley
Chester Le Street
County Durham
DH3 2JA

Birtley Town Football Club
Company No. CE021917
Trustees Report For The Year Ended 31 May 2022

The director presents his report and the financial statements for the year ended 31 May 2022

Statement of Trustees Responsibilities

The Directors of the charitable company are its Trustees for the purposes of charity law.

Trustees

The directors who held office during the year were as follows:

S. Minto
C. Munro
R. Barrett
C. Beat
P. Beat

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of football.

FINANCIAL REVIEW

The charity's financial position at the 31st May 2022 was satisfactory.

The charity holds sufficient reserves to meet its day to day operations, any surplus is distributed in accordance to the charity's main aims.

The trustees consider the charity to be a growing concern for the foreseeable future.

The trustees are not aware of any circumstances giving rise to any fund materially in deficit of the charity.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with Charities SORP (FRS 102).

Signed on behalf of the board

S Minto
28 February 2023

Birtley Town Football Club
Company No. CE013532
Independent Examiner's Report To The Trustees Of Birtley Town Football Club For The Year Ended
31 May 2022

I report to the charity trustees on my examination of the accounts of Birtley Town Football Club for the period ended 31 May 2021 which comprise the Statement of Financial Activities, Balance sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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.

Having satisfied myself that the accounts of the charity 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. In carrying out my examination I have followed the directions given by the Charity Commission under the section 145(5)(b) of the 2011 act.

Independent examiners statement

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

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The accounts do not comply with the accounting requirements under 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
- The accounts have not been prepared in accordance with the Charities SORP (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.

Daniel Cowan

Ace Accountancy And Business Services

The Hub

New Century House

Washington

NE38 0AQ

20 February 2023

Birtley Town Football Club
Statement Of Financial Activities
For The Year Ended 31 May 2022

	Notes	31 May 2022 £	31 May 2021 £
TURNOVER		117,277	111,579
Cost of sales		(31,094)	(4,498)
GROSS SURPLUS		86,183	107,081
Administrative expenses		(81,644)	(49,167)
OPERATING SURPLUS		4,539	57,914
Interest payable and similar charges		-	(811)
SURPLUS FOR THE FINANCIAL YEAR		4,539	57,103

**Birtley Town
Football Club
Balance Sheet
As at 31 May 2022**

	Notes	31 May 2022		31 May 2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		28,949		34,600
			28,949		34,600
CURRENT ASSETS					
Cash at bank and in hand		43,814		33,624	
		43,814		33,624	
NET ASSETS					
General Funds			72,763		68,224
			72,763		68,224
TOTAL FUNDS					
			72,763		68,224

For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

S Minto

28 February 2023

The notes on pages 6 to 8 form part of these financial statements.

Birtley Town Football Club
Notes to the Financial Statements
For The Year Ended 31 May 2022

1. Accounting Policies

Basic of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds - These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies - Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts - Income from tax reclaims is included in the SoFA at the same time as the gift/ donation to which it relates.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.

Volunteer help - The value of any volunteer help received is not included in the accounts.

Investment income - This is included in the accounts when receivable.

Gains/ (losses) on revaluation of fixed assets - this includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/ (losses) on investment assets - This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure - Expenditure is recognised on an accruals basis. Expenditures includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds - These comprise the costs associated with attracting voluntary income fundraising trading costs and investment management costs.

Expenditure on charitable activities - These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs - These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/ independent examination fees, costs linked to strategic management of the charity, together with a share of other administration costs.

Other expenditure - These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives. No depreciation was applied in the first financial period.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried out at cost less accumulated amortisation and impairment losses.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and developments

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/ expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a financial lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 June 2021	34,600
Additions	3,999
As at 31 May 2022	38,599
Depreciation	
As at 1 June 2021	-
Provided during the period	9,650
As at 31 May 2022	9,650
Net Book Value	
As at 31 May 2022	28,949
As at 1 June 2021	34,600

Birtley Town Football Club
Notes to the Financial Statements
(continued) For The Year Ended 31 May 2022

4. General Information

Birtley Town Football Club is a Charitable Incorporated Organisation incorporated in England & Wales, registered number CE021917 . The registered office is 77 Glenluce, Birtley, Chester Le Street, County Durham, DH3 2JA.

**Birtley Town Football Club
Detailed Statement Of Financial
Activities For The Year Ended 31 May
2022**

	31 May 2022		31 May 2021	
	£	£	£	£
TURNOVER		117,277		111,579
COST OF SALES				
Purchases	31,094		4,498	
		(31,094)		(4,498)
GROSS SURPLUS		86,183		107,081
Administrative Expenses				
Staff training	4,693		561	
Health and safety costs	-		214	
Staff entertaining	212		-	
Rent	18,151		-	
Rates	225		225	
Repairs and maintenance	12,208		5,175	
Cleaning	425		-	
Vehicle fuel costs	789		519	
Repairs, renewals and maintenance	1,297		5,340	
Insurance	710		808	
Insurance on plant, machinery and equipment	-		6,220	
Postage	253		396	
Advertising and marketing costs	705		1,326	
Training seminars and workshops	392		5,463	
PR expenses	-		8,463	
Other marketing costs	-		2,771	
Accountancy fees	1,400		-	
Legal fees	30		-	
Professional fees	-		515	
Consultancy fees	-		120	
Management fees	-		3,939	
Subscriptions	391		-	
Royalties and licence fees payable	-		70	
Credit card charges	-		18	

...CONTINUE

**Birtley Town Football Club
Detailed Statement Of Financial
Activities For The Year Ended 31 May
2022**

Charitable donations	154	150
Depreciation of plant and machinery	9,650	-
Sundry expenses	2,633	2,571
Players Pool	9,830	3,220
Covid costs	-	823
Catering	17,496	0
Risk assessments	-	156
Site inspection	-	<u>104</u>
	(81,644)	(49,167)
OPERATING SURPLUS	4,539	57,914
Interest payable and similar charges		
Factoring charges	-	811
	<u>-</u>	<u>(811)</u>
SURPLUS FOR THE FINANCIAL YEAR	<u>4,539</u>	<u>57,103</u>

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: CE021917 (England and Wales)

Registered Charity number: 1189579

Registered Office:

77 Glenluce
Birtley
Chester Le Street
DH3 2JA

Trustees

Stephen Minto	Appointed 20/05/2020
Christopher Munro	Appointed 20/05/2020
Richard Barrett	Appointed 20/05/2020
Colin Beat	Appointed 20/05/2020
Paul Beat	Appointed 20/05/2020

Independent Examiner:

Ace Accountancy & Business Services
The Hub
New Century House
Washington
Tyne And Wear
NE38 0AQ

Bankers:

Barclays Bank PLC
Leicester
Leicestershire
LE87 2BB

BIRTLEY TOWN FOOTBALL CLUB REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MAY 2022

The Trustees of the Charitable Incorporated Organisation present their report with the financial statements of the charity for the year ended 31 May 2022. 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 2015).

OBJECTIVES AND ACTIVITIES

Birtley Town Football Club CIO exists to facilitate the promotion of community participation in healthy recreation. In particular by the provision of facilities for the playing of football, from the ages of 4 to adults.

Provision of services:

Birtley Town Football Club operates from a football venue at Birtley Sports Complex, with facilities of a clubhouse, changing rooms, kitchen and sports playing fields. It accepts donations from public and corporate partners, as well as sponsorships with local corporate partners. Donations and sponsorships are provided to assist in the running of the football club, to allow the local community to take part in its sports recreational services, promoting health, fitness and wellbeing. The club is open to members of the public to join our 11 mixed teams, from under 7's to under 18's, 4 boys teams, from under 8's to under 14's, 3 girl's teams, from under 9's to under 14's, and the adults first team for over 18's.

Public benefit:

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The trustees consider that the charity's activities reflect our aims and objective, and that they are designed to provide services and activities that benefit the residents of Birtley and surrounding areas in accordance with our charitable activities.

ACHIEVEMENT AND PERFORMANCE:**General:**

What was a hugely successful year ended in extraordinary and unimaginable circumstances with the arrival of Coronavirus and the lockdown that followed. Whilst we temporarily closed, we are really proud of our volunteers for making reasonable adaptations to the site to ensure the safety of all involved and prevent further spread of the virus. It goes without saying that a global pandemic was low on the trustees risk register, so the readiness of all involved to mobilise, understand requirements and make necessary changes was heart-warming. We are hugely proud of our volunteers for all they've done throughout the year and particularly in implementing these changes to manage Coronavirus.

Until May, the key achievement this financial year has been the continued growth of our public benefit through expansion of teams and facilities at Birtley Sports Complex. The centre has facilitated the development of a range of teams and our awareness has grown through word of mouth and through active promotion on social media. We have continued to grow our base of volunteers. We now have 30 regular volunteers and have offered numerous volunteer days to corporate partners. In such a difficult time in the unprecedented circumstances, we are very proud to have facilitated more children, young adults and adults into our club and community which has improved physical fitness and mental wellbeing.

FINANCIAL REVIEW**Financial position**

The charity reported a surplus of £4,539. At the balance sheet date, total funds amounted to £72,763. The free reserves of the charity amounted to £72,763. Available funds are equivalent to 14 months total expenditure.

BIRTLEY TOWN FOOTBALL CLUB

England & Wales - Charity number 1189579

Accounts

Birtley Town Football Club
Charity No. 1189579
Company No. CE021917
Trustees' Report and Unaudited Accounts
FOR THE YEAR ENDED 31 MAY 2021

**Birtley Town Football Club
Trustees' Report and Unaudited Financial
Statements For The Year Ended 31 May 2021**

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**Birtley Town Football Club
Company Information
For The Year Ended 31 May 2021**

Company Number

CE021917

Registered Office

77 Glenluce
Birtley
Chester Le Street
County Durham
DH3 2JA

Birtley Town Football Club
Company No. CE021917
Trustees Report For The Year Ended 31 May 2021

The director presents his report and the financial statements for the year ended 31 May 2021

Statement of Trustees Responsibilities

The Directors of the charitable company are its Trustees for the purposes of charity law.

Trustees

The directors who held office during the year were as follows:

S. Minto
C. Munro
R. Barrett
C. Beat
P. Beat

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of football.

FINANCIAL REVIEW

The charity's financial position at the 31st May 2021 was satisfactory.

The charity holds sufficient reserves to meet its day to day operations, any surplus is distributed in accordance to the charity's main aims.

The trustees consider the charity to be a growing concern for the foreseeable future.

The trustees are not aware of any circumstances giving rise to any fund materially in deficit of the charity.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with Charities SORP (FRS 102).

Signed on behalf of the board

S Minto
15 February 2022

Birtley Town Football Club
Company No. CE013532
Independent Examiner's Report To The Trustees Of Birtley Town Football Club For The Year Ended
31 May 2021

I report to the charity trustees on my examination of the accounts of Birtley Town Football Club for the period ended 31 May 2021 which comprise the Statement of Financial Activities, Balance sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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.

Having satisfied myself that the accounts of the charity 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. In carrying out my examination I have followed the directions given by the Charity Commission under the section 145(5)(b) of the 2011 act.

Independent examiners statement

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

- Accounting records were not kept in accordance with section 386 of the 2006 Act; or
- The accounts do not comply with the accounting requirements under 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
- The accounts have not been prepared in accordance with the Charities SORP (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.

Daniel Cowan

Ace Accountancy And Business Services

The Hub

New Century House

Washington

NE38 0AQ

15 February 2022

Birtley Town Football Club
Statement Of Financial Activities
For The Year Ended 31 May 2021

	Notes	31 May 2021
		£
TURNOVER		111,579
Cost of sales		(4,498)
GROSS SURPLUS		107,081
Administrative expenses		(49,167)
OPERATING SURPLUS		57,914
Interest payable and similar charges		(811)
SURPLUS FOR THE FINANCIAL PERIOD		57,103

**Birtley Town
Football Club
Balance Sheet
As at 31 May 2021**

	Notes	2021	
		£	£
FIXED ASSETS			
Tangible Assets	3		34,600
			34,600
CURRENT ASSETS			
Cash at bank and in hand		20,789	
		20,789	
NET ASSETS			55,389
General Funds			55,389
TOTAL FUNDS			55,389

For the year ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

S Minto

15 February 2022

The notes on pages 6 to 8 form part of these financial statements.

Birtley Town Football Club
Notes to the Financial Statements
For The Year Ended 31 May 2021

1. Accounting Policies

Basic of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds - These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies - Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts - Income from tax reclaims is included in the SoFA at the same time as the gift/ donation to which it relates.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.

Volunteer help - The value of any volunteer help received is not included in the accounts.

Investment income - This is included in the accounts when receivable.

Gains/ (losses) on revaluation of fixed assets - this includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/ (losses) on investment assets - This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure - Expenditure is recognised on an accruals basis. Expenditures includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds - These comprise the costs associated with attracting voluntary income fundraising trading costs and investment management costs.

Expenditure on charitable activities - These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs - These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/ independent examination fees, costs linked to strategic management of the charity, together with a share of other administration costs.

Other expenditure - These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives. No depreciation was applied in the first financial period.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried out at cost less accumulated amortisation and impairment losses.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and developments

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/ expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a financial lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 31 May 2021	34,600
As at 31 May 2021	<u>34,600</u>
Net Book Value	
As at 31 May 2021	<u>34,600</u>

Birtley Town Football Club
Notes to the Financial Statements
(continued) For The Year Ended 31 May 2021

4. General Information

Birtley Town Football Club is a Charitable Incorporated Organisation incorporated in England & Wales, registered number CE021917 . The registered office is 77 Glenluce, Birtley, Chester Le Street, County Durham, DH3 2JA.

**Birtley Town Football Club
Detailed Statement Of Financial
Activities For The Year Ended 31 May
2021**

	2021		
	£	£	
TURNOVER			
Donations, Subscriptions, Sponsorships and Grants		111,579	
		<u>111,579</u>	
COST OF SALES			
Purchases	4,498		
	<u>4,498</u>		
		<u>(4,498)</u>	
GROSS SURPLUS		107,081	
Staff training			561
Health and safety costs			214
Rates			225
Repairs and maintenance			5,175
Vehicle fuel costs			519
Repairs, renewals and maintenance			5,340
Insurance			808
Insurance on plant, machinery and equipment			6,220
Postage			396
Advertising and marketing costs			1,326
Training seminars and workshops			5,463
PR expenses			8,463
Other marketing costs			2,771
Professional fees			515
Consultancy fees			120
Management fees			3,939
Royalties and licence fees payable			70
Credit card charges			18
Charitable donations			150
Sundry expenses			2,571
Covid costs			823

...CONTINUED

**Birtley Town Football Club
Detailed Statement Of Financial
Activities For The Year Ended 31 May
2021**

Risk assessments	156	
Players pool	3,220	
Site inspection	104	
		<hr/>
		(49,167)
OPERATING SURPLUS		57,914
Interest payable and similar expenses		
Factoring charges	811	
		<hr/>
		(811)
SURPLUS FOR THE FINANCIAL PERIOD		<hr/> 57,103 <hr/>

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: CE021917 (England and Wales)

Registered Charity number: 1189579

Registered Office:

77 Glenluce
Birtley
Chester Le Street
DH3 2JA

Trustees

Stephen Minto	Appointed 20/05/2020
Christopher Munro	Appointed 20/05/2020
Richard Barrett	Appointed 20/05/2020
Colin Beat	Appointed 20/05/2020
Paul Beat	Appointed 20/05/2020

Independent Examiner:

Ace Accountancy & Business Services
The Hub
New Century House
Washington
Tyne And Wear
NE38 0AQ

Bankers:

Barclays Bank PLC
Leicester
Leicestershire
LE87 2BB

BIRTLEY TOWN FOOTBALL CLUB REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MAY 2021

The Trustees of the Charitable Incorporated Organisation present their report with the financial statements of the charity for the year ended 31 May 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 2015).

OBJECTIVES AND ACTIVITIES

Birtley Town Football Club CIO exists to facilitate the promotion of community participation in healthy recreation. In particular by the provision of facilities for the playing of football, from the ages of 4 to adults.

Provision of services:

Birtley Town Football Club operates from a football venue at Birtley Sports Complex, with facilities of a clubhouse, changing rooms, kitchen and sports playing fields. It accepts donations from public and corporate partners, as well as sponsorships with local corporate partners. Donations and sponsorships are provided to assist in the running of the football club, to allow the local community to take part in its sports recreational services, promoting health, fitness and wellbeing. The club is open to members of the public to join our 11 mixed teams, from under 7's to under 18's, 4 boys teams, from under 8's to under 14's, 3 girl's teams, from under 9's to under 14's, and the adults first team for over 18's.

Public benefit:

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The trustees consider that the charity's activities reflect our aims and objective, and that they are designed to provide services and activities that benefit the residents of Birtley and surrounding areas in accordance with our charitable activities.

ACHIEVEMENT AND PERFORMANCE:**General:**

What was a hugely successful year ended in extraordinary and unimaginable circumstances with the arrival of Coronavirus and the lockdown that followed. Whilst we temporarily closed, we are really proud of our volunteers for making reasonable adaptations to the site to ensure the safety of all involved and prevent further spread of the virus. It goes without saying that a global pandemic was low on the trustees risk register, so the readiness of all involved to mobilise, understand requirements and make necessary changes was heart-warming. We are hugely proud of our volunteers for all they've done throughout the year and particularly in implementing these changes to manage Coronavirus.

Until May, the key achievement this financial year has been the continued growth of our public benefit through expansion of teams and facilities at Birtley Sports Complex. The centre has facilitated the development of a range of teams and our awareness has grown through word of mouth and through active promotion on social media. We have continued to grow our base of volunteers. We now have 30 regular volunteers and have offered numerous volunteer days to corporate partners. In such a difficult time in the unprecedented circumstances, we are very proud to have facilitated more children, young adults and adults into our club and community which has improved physical fitness and mental wellbeing.

FINANCIAL REVIEW**Financial position**

The charity reported a surplus of £57,108. At the balance sheet date, total funds amounted to £55,389. The free reserves of the charity amounted to £55,389. Available funds are equivalent to 11 months total expenditure.