

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**

Contents

	Page
<u>Company Information</u>	1
Trustees Report	2
Independent Examiners Report	3
<u>Statement of Financial Activities</u>	4
<u>Balance Sheet</u>	5
<u>Notes to the Financial Statements</u>	6-8
The following pages do not form part of the statutory accounts:	
<u>Detailed Statement of Financial Activities</u>	9-10

**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**

		2021	
	Notes	£	£
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	34,600
Net Book Value	
As at 31 May 2021	34,600

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
		<hr/>
		111,579
COST OF SALES		
Purchases	4,498	
	<hr/>	
		(4,498)
		<hr/>
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)
		<hr/>
OPERATING SURPLUS		57,914
Interest payable and similar expenses		
Factoring charges	811	
		<hr/>
		(811)
		<hr/>
SURPLUS FOR THE FINANCIAL PERIOD		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.