

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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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		54,950	75,026
FUNDS			
Unrestricted funds		54,950	75,026
TOTAL FUNDS		54,950	75,026

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
Total expenditure		<u>224,180</u>		<u>157,036</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>(20,076)</u>		<u>2,263</u>