

**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**

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<b>The board of trustees</b>	Stephen Minto Christopher Munro Richard Barrett Colin Beat Paul Beat
<b>Business address</b>	77 Glenluce Birtley Chester Le Street Co Durham DH3 2JA
<b>Registered office</b>	77 Glenluce Birtley Chester Le Street Co Durham DH3 2JA
<b>Accountants</b>	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**

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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**

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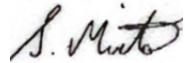
**SMALL COMPANY PROVISIONS**

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**

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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**

	<b>Note</b>	<b>Unrestricted Funds 2025 £</b>	<i>Restated Unrestricted Funds 2024 £</i>
<b>INCOME</b>		179,655	145,232
<b>EXPENDITURE</b>			
Charitable activities		165,130	142,918
Governance costs		450	693
		<u>165,580</u>	<u>143,611</u>
<b>LOSS FROM DISCONTINUED OPERATIONS</b>		(19,341)	(21,697)
<b>NET EXPENDITURE</b>		(5,266)	(20,076)
<b>Surplus for the financial year</b>			
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
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	11,601	19,860
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		38,083	35,090
<b>CURRENT LIABILITIES</b>			
Amounts due to seniors		—	—
<b>NET CURRENT ASSETS</b>		38,083	35,090
<b>NET ASSETS</b>		49,684	54,950
<b>FUNDS</b>			
Unrestricted funds		49,684	54,950
<b>TOTAL FUNDS</b>		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**

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**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**

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

**4 TANGIBLE ASSETS**

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

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

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**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**

	<b>2025</b>	<i>Restated</i> <b>2024</b>
	£	£
<b>Income</b>	179,655	145,232
<b>Charitable activities</b>		
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
	165,130	142,918
<b>Governance costs</b>		
Accountancy fees/Independent Examination	450	693
<b>Total expenditure</b>	165,580	143,611
Loss from discontinued operations	(19,341)	(21,697)
<b>NET EXPENDITURE FOR THE YEAR</b>	<u>(5,266)</u>	<u>(20,076)</u>