

BANWELL FOOTBALL CLUB LTD

England & Wales · Charity number 1200083

Details

Status Registered

Legal form Charitable company

Company number [13954868](#)

Registered 2022-08-16

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

Contact

Address Banwell Football Club
Riverside
Banwell
BS29 6EE

Phone 07795370460

Email chrisking@wkesl.co.uk

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE FOR THE PUBLIC BENEFIT GENERALLY BUT WITH PARTICULAR REFERENCE TO THE INHABITANTS OF BANWELL AND ITS SURROUNDING AREAS3.1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND SUCH OTHER SPORTS OR PHYSICAL ACTIVITIES WHICH IMPROVE FITNESS AND HEALTH (FACILITIES IN THIS ARTICLE 3 MEANS LAND, BUILDING, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES),3.2 TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY PROVIDING THE OPPORTUNITY AND FACILITIES FOR PLAYING ASSOCIATION FOOTBALL AND SUCH OTHER SPORTS OR PHYSICAL ACTIVITIES WHICH IMPROVE FITNESS AND HEALTH SO TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO THE FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: Banwell FC offers healthy recreation at Banwell in North Somerset by providing facilities for the playing of amateur football and other such sports or physical activities for ages ranging from juniors to veterans and for girls and boys that will improve their fitness, health and mental wellbeing so that they may grow to full maturity as individuals and members of society.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£121,818	£112,478	-	-
2024-05-31	£171,382	£153,764	-	-
2023-05-31	£159,441	£72,300	-	-

Trustees

Name	Role	Appointed
Brian Martin Peat		2023-03-23
CHRISTOPHER KING		2021-04-08
STEPHEN SMITH		2021-04-08

BANWELL FOOTBALL CLUB LTD

England & Wales - Charity number 1200083

Accounts

Charity registration number 1200083 (England and Wales)

Company registration number 13954868

BANWELL FOOTBALL CLUB LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025



BANWELL FOOTBALL CLUB LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Brian Peat Stephen Smith Christopher King
Charity number (England and Wales)	1200083
Company number	13954868
Registered office	18 Knightstone Road Weston-super-Mare United Kingdom BS23 2AW

BANWELL FOOTBALL CLUB LTD

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BANWELL FOOTBALL CLUB LTD

TRUSTEES REPORT REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The charity's objectives and its principle activity is to promote community participation in healthy recreational activity for the inhabitants of Banwell and the surrounding areas by the provision of facilities for playing football.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Brian Peat

Stephen Smith

Christopher King

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

BANWELL FOOTBALL CLUB LTD

TRUSTEES REPORT REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of Banwell Football Club Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees report report, including the strategic report, was approved by the Board of Trustees.

.....
Brian Peat

Date:

BANWELL FOOTBALL CLUB LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BANWELL FOOTBALL CLUB LTD

I report to the trustees on my examination of the financial statements of Banwell Football Club Ltd (the charity) for the year ended 31 May 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements 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 section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Xeinadin South Wales & West Limited

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP
England
Date:

BANWELL FOOTBALL CLUB LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds	Restricted funds club facilities	Total	Unrestricted funds	Restricted funds club facilities	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income from:							
Donations and legacies	3	81,190	10,000	91,190	136,710	-	136,710
Charitable activities	4	30,628	-	30,628	34,671	-	34,671
Total income		<u>111,818</u>	<u>10,000</u>	<u>121,818</u>	<u>171,381</u>	<u>-</u>	<u>171,381</u>
Expenditure on:							
Raising funds	5	51,698	-	51,698	77,210	-	77,210
Charitable activities		60,780	-	60,780	76,554	-	76,554
Total expenditure		<u>112,478</u>	<u>-</u>	<u>112,478</u>	<u>153,764</u>	<u>-</u>	<u>153,764</u>
Net income/(expenditure) and movement in funds		(660)	10,000	9,340	17,617	-	17,617
Reconciliation of funds:							
Fund balances at 1 June 2024		64,758	40,000	104,758	47,141	40,000	87,141
Fund balances at 31 May 2025		<u>64,098</u>	<u>50,000</u>	<u>114,098</u>	<u>64,758</u>	<u>40,000</u>	<u>104,758</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BANWELL FOOTBALL CLUB LTD

BALANCE SHEET

AS AT 31 MAY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		34,358		32,780
Investments	9		1		1
			<u>34,359</u>		<u>32,781</u>
Current assets					
Debtors	10	9,283		14,392	
Cash at bank and in hand		73,205		59,105	
		<u>82,488</u>		<u>73,497</u>	
Creditors: amounts falling due within one year	11	(2,749)		(1,520)	
Net current assets			<u>79,739</u>		<u>71,977</u>
Total assets less current liabilities			<u>114,098</u>		<u>104,758</u>
The funds of the charity					
Restricted income funds - club facilities	12		50,000		40,000
Unrestricted funds	13		64,098		64,758
			<u>114,098</u>		<u>104,758</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

.....
Brian Peat

Company registration number 13954868 (England and Wales)

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

Banwell Football Club Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 18 Knightstone Road, Weston-super-Mare, BS23 2AW, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	N/A
Plant and equipment	25% straight line basis
Computers	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds club facilities	Total	Unrestricted funds	Restricted funds club facilities	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	5,482	10,000	15,482	37,175	-	37,175
Legacies	2,750	-	2,750	7,944	-	7,944
Grants	9,891	-	9,891	29,318	-	29,318
Membership fees	62,417	-	62,417	60,773	-	60,773
Less: deferred income	650	-	650	1,500	-	1,500
	<u>81,190</u>	<u>10,000</u>	<u>91,190</u>	<u>136,710</u>	<u>-</u>	<u>136,710</u>

4 Income from charitable activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Charitable income		
Sale of goods	5,688	6,657
Services provided under contract	2,094	2,074
Sales of services by beneficiaries	750	50
Performance related grants	-	16,680
Other income	22,096	9,210
	<u>30,628</u>	<u>34,671</u>

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Seeking donations, grants and legacies	1,025	18,645
Membership schemes and social lotteries	1,908	2,490
Staging fundraising events	5,142	1,738
Fundraising agents	23,510	19,951
Advertising	783	1,112
Other fundraising costs	19,330	33,274
	<u>51,698</u>	<u>77,210</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Computers £	Total £
Cost				
At 1 June 2024	5,520	37,396	1,174	44,090
Additions	-	14,962	-	14,962
	<u>5,520</u>	<u>52,358</u>	<u>1,174</u>	<u>59,052</u>
Depreciation and impairment				
At 1 June 2024	-	10,724	587	11,311
Depreciation charged in the year	-	13,090	293	13,383
	<u>-</u>	<u>23,814</u>	<u>880</u>	<u>24,694</u>
Carrying amount				
At 31 May 2025	<u>5,520</u>	<u>28,544</u>	<u>294</u>	<u>34,358</u>
At 31 May 2024	<u>5,520</u>	<u>26,672</u>	<u>588</u>	<u>32,780</u>

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

9 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 June 2024 & 31 May 2025	1
	<u> </u>
Carrying amount	
At 31 May 2025	1
	<u> </u>
At 31 May 2024	1
	<u> </u>

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	16	1	1
		<u> </u>	<u> </u>

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	9,100	9,209
Other debtors	183	5,183
	<u>9,283</u>	<u>14,392</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,149	-
Accruals and deferred income	1,600	1,520
	<u>2,749</u>	<u>1,520</u>

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

12 Restricted funds - club facilities

These are restricted funds which are material to the charity's activities.

	At 1 June 2024 £	Incoming resources £	At 31 May 2025 £
	40,000	10,000	50,000
	<u>40,000</u>	<u>10,000</u>	<u>50,000</u>
Previous year:	At 1 June 2023 £	Incoming resources £	At 31 May 2024 £
	40,000	-	40,000
	<u>40,000</u>	<u>-</u>	<u>40,000</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	64,758	111,818	(112,478)	64,098
	<u>64,758</u>	<u>111,818</u>	<u>(112,478)</u>	<u>64,098</u>
Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	47,141	171,381	(153,764)	64,758
	<u>47,141</u>	<u>171,381</u>	<u>(153,764)</u>	<u>64,758</u>

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds club facilities 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	34,358	-	34,358
Investments	1	-	1
Current assets/(liabilities)	29,739	50,000	79,739
	<u>64,098</u>	<u>50,000</u>	<u>114,098</u>

BANWELL FOOTBALL CLUB LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

14 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Restricted funds club facilities	Total
	2024	2024	2024
	£	£	£
At 31 May 2024:			
Tangible assets	32,780	-	32,780
Investments	1	-	1
Current assets/(liabilities)	31,977	40,000	71,977
	<u>64,758</u>	<u>40,000</u>	<u>104,758</u>

15 Related party transactions

Banwell Football Club Trading Ltd

Banwell Football Club Ltd is the parent company of Banwell Football Club Trading Ltd)

During the year the charity was repaid £5,000 by Banwell Football Club Trading Ltd. At the balance sheet date the amount due from Banwell Football Club Trading Ltd was £183 (2024 - £5,183).

16 Subsidiaries

Details of the charity's subsidiaries at 31 May 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Banwell Football Club Trading Ltd	England and Wales	that of a bar	Ordinary shares	100.00	

BANWELL FOOTBALL CLUB LTD

England & Wales - Charity number 1200083

Accounts

Company registration number: 13954868

Charity registration number: 1200083

Banwell Football Club Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Newsham Hanson Accountants Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Banwell Football Club Ltd

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Banwell Football Club Ltd

Reference and Administrative Details

Charity Registration Number 1200083

Company Registration Number 13954868

Registered Office The charity is incorporated in England and Wales.
18 Knightstone Road
Weston-super-Mare
BS23 2AW

Independent Examiner Newsham Hanson Accountants Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Banwell Football Club Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2024.

Objectives and activities

Public benefit

The charity's objectives and its principle activity is to promote community participation in healthy recreational activity for the inhabitants of Banwell and the surrounding areas by the provision of facilities for playing football.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Christopher John King
	Brian Martin Peat
	Stephen Michael Smith

Statement of trustees' responsibilities

The trustees (who are also the directors of Banwell Football Club Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Banwell Football Club Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 25 September 2024 and signed on its behalf by:

.....
Brian Martin Peat
Trustee

Banwell Football Club Ltd

Independent Examiner's Report to the trustees of Banwell Football Club Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Banwell Football Club Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Newsham Hanson Accountants Limited

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

25 September 2024

Banwell Football Club Ltd

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	55,937	20,000	75,937
Other trading activities	4	69,555	-	69,555
Other income		25,890	-	25,890
Total income		<u>151,382</u>	<u>20,000</u>	<u>171,382</u>
Expenditure on:				
Raising funds	5	(63,284)	-	(63,284)
Charitable activities	6	(64,158)	-	(64,158)
Other expenditure	7	(26,322)	-	(26,322)
Total expenditure		<u>(153,764)</u>	<u>-</u>	<u>(153,764)</u>
Net (expenditure)/income		<u>(2,382)</u>	<u>20,000</u>	<u>17,618</u>
Net movement in funds		(2,382)	20,000	17,618
Reconciliation of funds				
Total funds brought forward		<u>67,141</u>	<u>20,000</u>	<u>87,141</u>
Total funds carried forward	15	<u>64,759</u>	<u>40,000</u>	<u>104,759</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	29,709	20,000	49,709
Other trading activities	4	73,232	-	73,232
Other income		36,500	-	36,500
Total income		<u>139,441</u>	<u>20,000</u>	<u>159,441</u>
Expenditure on:				
Raising funds	5	(34,000)	-	(34,000)
Charitable activities	6	(36,132)	-	(36,132)
Other expenditure	7	(2,168)	-	(2,168)
Total expenditure		<u>(72,300)</u>	<u>-</u>	<u>(72,300)</u>
Net income		<u>67,141</u>	<u>20,000</u>	<u>87,141</u>
Net movement in funds		<u>67,141</u>	<u>20,000</u>	<u>87,141</u>
Reconciliation of funds				
Total funds carried forward	15	<u>67,141</u>	<u>20,000</u>	<u>87,141</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 17 form an integral part of these financial statements.

Banwell Football Club Ltd

**Statement of Financial Activities for the Year Ended 31 May 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

The funds breakdown for 2023 is shown in note 15.

The notes on pages 8 to 17 form an integral part of these financial statements.

Banwell Football Club Ltd
(Registration number: 13954868)
Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	32,779	5,006
Investments	11	<u>1</u>	<u>1</u>
		<u>32,780</u>	<u>5,007</u>
Current assets			
Debtors	12	14,393	16,432
Cash at bank and in hand	13	<u>59,105</u>	<u>67,142</u>
		73,498	83,574
Creditors: Amounts falling due within one year	14	<u>(1,519)</u>	<u>(1,440)</u>
Net current assets		<u>71,979</u>	<u>82,134</u>
Net assets		<u>104,759</u>	<u>87,141</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		40,000	20,000
Unrestricted income funds			
Unrestricted funds		<u>64,759</u>	<u>67,141</u>
Total funds	15	<u>104,759</u>	<u>87,141</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 17 were approved by the trustees, and authorised for issue on 25 September 2024 and signed on their behalf by:

.....
 Brian Martin Peat
 Trustee

The notes on pages 8 to 17 form an integral part of these financial statements.

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

18 Knightstone Road
Weston-super-Mare
BS23 2AW

These financial statements were authorised for issue by the trustees on 25 September 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Banwell Football Club Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are to be utilised for the improvement of facilities owned by Banwell Football Club.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	20,000	20,000
Donations from individuals	17,175	-	17,175
Grants, including capital grants;			
Government grants	7,944	-	7,944
Grants from companies	29,318	-	29,318
Regular giving and capital donations	1,500	-	1,500
Total for period ended 31 May 2024	55,937	20,000	75,937
Total for period ended 31 May 2023	29,709	20,000	49,709

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	8,732	8,732
Membership subscriptions	60,773	60,773
Other income from other trading activities	50	50
Total for period ended 31 May 2024	69,555	69,555
Total for period ended 31 May 2023	73,232	73,232

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		63,284	63,284
Total for period ended 31 May 2024		63,284	63,284
Total for period ended 31 May 2023		34,000	34,000
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	8	64,158	64,158
Total for period ended 31 May 2023		36,132	36,132

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £64,158 (2023 - £36,132) which relate directly to charitable activities. See note 8 for further details.

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		9,642	9,642
Allocated support costs	8	16,680	16,680
Total for period ended 31 May 2024		26,322	26,322
Total for period ended 31 May 2023		2,168	2,168

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	64,158	64,158
Total for period ended 31 May 2024	64,158	64,158
Total for period ended 31 May 2023	36,132	36,132

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2023	-	6,674	6,674
Additions	5,520	31,896	37,416
At 31 May 2024	5,520	38,570	44,090
Depreciation			
At 1 June 2023	-	1,668	1,668
Charge for the year	-	9,643	9,643
At 31 May 2024	-	11,311	11,311
Net book value			
At 31 May 2024	5,520	27,259	32,779
At 31 May 2023	-	5,006	5,006

11 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	1	1

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
Additions	1	1
At 31 May 2024	1	1
Net book value		
At 31 May 2024	1	1

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Subsidiary undertakings					
Banwell Football Club Trading Ltd	England and Wales	Ordinary	100%	100%	that of a bar

12 Debtors

	2024 £	2023 £
Trade debtors	9,210	7,250
Other debtors	5,183	9,182
	<u>14,393</u>	<u>16,432</u>

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>59,105</u>	<u>67,142</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	(1)	-
Accruals	1,520	1,440
	<u>1,519</u>	<u>1,440</u>

15 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General	67,141	134,702	(137,084)	64,759
Restricted funds	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>40,000</u>
Total funds	<u>87,141</u>	<u>154,702</u>	<u>(137,084)</u>	<u>104,759</u>

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds			
General	139,441	(72,300)	67,141
Restricted funds	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total funds	<u><u>159,441</u></u>	<u><u>(72,300)</u></u>	<u><u>87,141</u></u>

Banwell Football Club Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2024 £
Tangible fixed assets	32,779	32,779
Fixed asset investments	1	1
Current assets	73,498	73,498
Current liabilities	(1,519)	(1,519)
Total net assets	104,759	104,759
	Unrestricted funds General £	Total funds at 31 May 2023 £
Tangible fixed assets	5,006	5,006
Fixed asset investments	1	1
Current assets	83,574	83,574
Current liabilities	(1,440)	(1,440)
Total net assets	87,141	87,141

17 Analysis of net funds

	At 1 June 2023 £	At 31 May 2024 £
Cash at bank and in hand	67,142	67,142
Net debt	67,142	67,142
	At 4 March 2022 £	At 31 May 2023 £
Net debt	-	-

18 Related party transactions

During the year the charity made the following related party transactions:

Banwell Football Club Trading Ltd

(Banwell Football Club Ltd is the parent company of Banwell Football Club Trading Ltd)

During the year the charity was repaid £4,000 by Banwell Football Club Trading Ltd.. At the balance sheet date the amount due from Banwell Football Club Trading Ltd was £5,183 (2023 - £9,183).

Banwell Football Club Ltd

Statement of Financial Activities by fund for the Year Ended 31 May 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	55,937	29,709
Other trading activities	69,555	73,232
Other income	<u>25,890</u>	<u>36,500</u>
Total income	<u>151,382</u>	<u>139,441</u>
Expenditure on:		
Raising funds	(63,284)	(34,000)
Charitable activities	(64,158)	(36,132)
Other expenditure	<u>(26,322)</u>	<u>(2,168)</u>
Total expenditure	<u>(153,764)</u>	<u>(72,300)</u>
Net (expenditure)/income	<u>(2,382)</u>	<u>67,141</u>
Net movement in funds	(2,382)	67,141
Reconciliation of funds		
Total funds brought forward	<u>67,141</u>	<u>-</u>
Total funds carried forward	<u><u>64,759</u></u>	<u><u>67,141</u></u>

This page does not form part of the statutory financial statements.

Banwell Football Club Ltd

Statement of Financial Activities by fund for the Year Ended 31 May 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>20,000</u>	<u>20,000</u>
Total income	<u>20,000</u>	<u>20,000</u>
Expenditure on:		
Net income	20,000	20,000
Reconciliation of funds		
Total funds brought forward	<u>20,000</u>	<u>-</u>
Total funds carried forward	<u><u>40,000</u></u>	<u><u>20,000</u></u>

Banwell Football Club Ltd

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	20,000	20,000
Appeals and donations	17,175	22,339
UK Government grants	7,944	7,300
Grants - other agencies	29,318	-
Sponsorship	1,500	70
	75,937	49,709
<i>Other trading activities</i>		
Subscriptions	60,773	62,458
Event sales	6,657	8,879
Car parking	2,075	1,619
Pitch hire	50	276
	69,555	73,232
<i>Other income</i>		
Income not collected	16,680	-
Other income	9,210	36,500
	25,890	36,500
<i>Raising funds</i>		
Outsourced entertainment	(2,755)	(1,950)
Direct costs	(33,274)	(13,916)
Coach training	(1,965)	(392)
Affiliations	(2,489)	(1,814)
Trophies	(1,738)	(4,719)
Pitch hire	(19,951)	(10,007)
FA fines	(1,112)	(1,202)
	(63,284)	(34,000)
<i>Charitable activities</i>		
Rent	(3,000)	(3,000)
Water rates	(797)	(647)
Light, heat and power	(5,758)	(5,353)
Insurance	(4,062)	(3,662)
Use of home as office	(6,597)	-
Repairs and maintenance	(21,017)	(11,232)
General maintenance	(4,500)	(900)
Telephone and fax	(660)	(220)
Computer software and maintenance costs	(2,789)	(2,464)
Printing, postage and stationery	(633)	(200)
Trade subscriptions	-	(796)

This page does not form part of the statutory financial statements.

Banwell Football Club Ltd

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
Health and safety	(1,027)	(448)
Sundry expenses	(277)	(147)
Bin collection	(2,129)	(1,801)
Travel and subsistence	(7,773)	(144)
Accountancy fees	(1,520)	(1,440)
Bookkeeping fees	-	(600)
Consultancy fees	-	(1,320)
Bad debts written off	(840)	(642)
Bank charges	(22)	(10)
Cleaning	(757)	(1,106)
	<u>(64,158)</u>	<u>(36,132)</u>
<i>Other expenditure</i>		
Income not collected	(16,680)	-
Depreciation of plant and machinery	(9,349)	(1,375)
Depreciation of office equipment	(293)	(293)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	(500)
	<u>(26,322)</u>	<u>(2,168)</u>

This page does not form part of the statutory financial statements.

BANWELL FOOTBALL CLUB LTD

England & Wales - Charity number 1200083

Accounts

Company registration number: 13954868

Charity registration number: 1200083

Banwell Football Club Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 4 March 2022 to 31 May 2023

Newsham Hanson Accountants Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Banwell Football Club Ltd

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Banwell Football Club Ltd

Reference and Administrative Details

Charity Registration Number 1200083

Company Registration Number 13954868

Registered Office The charity is incorporated in England and Wales.
18 Knightstone Road
Weston-super-Mare
BS23 2AW

Independent Examiner Newsham Hanson Accountants Limited
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Banwell Football Club Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 May 2023.

Objectives and activities

Public benefit

The charity's objectives and its principle activity is to promote community participation in healthy recreational activity for the inhabitants of Banwell and the surrounding areas by the provision of facilities for playing football.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Paul Charles Shipsey (appointed 4 March 2022 and resigned 16 August 2022)
	Paul White (appointed 4 March 2022 and resigned 23 March 2023)
	Christopher John King (appointed 4 March 2022)
	Brian Martin Peat (appointed 23 March 2023)
	Stephen Michael Smith (appointed 4 March 2022)

Statement of trustees' responsibilities

The trustees (who are also the directors of Banwell Football Club Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

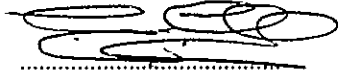
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

Banwell Football Club Ltd

Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 6 November 2023 and signed on its behalf by:



.....
Brian Martin Peat
Trustee

Banwell Football Club Ltd

Independent Examiner's Report to the trustees of Banwell Football Club Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Banwell Football Club Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nawshin Henson

Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

6 November 2023

Banwell Football Club Ltd

Statement of Financial Activities for the Period from 4 March 2022 to 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	29,709	20,000	49,709
Other trading activities	4	73,232	-	73,232
Other income		<u>36,500</u>	-	<u>36,500</u>
Total income		<u>139,441</u>	<u>20,000</u>	<u>159,441</u>
Expenditure on:				
Raising funds	5	(34,000)	-	(34,000)
Charitable activities	6	(36,132)	-	(36,132)
Other expenditure	7	<u>(2,168)</u>	-	<u>(2,168)</u>
Total expenditure		<u>(72,300)</u>	-	<u>(72,300)</u>
Net income		<u>67,141</u>	<u>20,000</u>	<u>87,141</u>
Net movement in funds		<u>67,141</u>	<u>20,000</u>	<u>87,141</u>
Reconciliation of funds				
Total funds carried forward	15	<u>67,141</u>	<u>20,000</u>	<u>87,141</u>

All of the charity's activities derive from continuing operations during the above period.

The notes on pages 7 to 15 form an integral part of these financial statements.

Banwell Football Club Ltd

**(Registration number: 13954868)
Balance Sheet as at 31 May 2023**

	Note	2023 £
Fixed assets		
Tangible assets	10	5,006
Investments	11	<u>1</u>
		<u>5,007</u>
Current assets		
Debtors	12	16,432
Cash at bank and in hand	13	<u>67,142</u>
		83,574
Creditors: Amounts falling due within one year	14	<u>(1,440)</u>
Net current assets		<u>82,134</u>
Net assets		<u>87,141</u>
Funds of the charity:		
Restricted income funds		
Restricted funds		20,000
Unrestricted income funds		
Unrestricted funds		<u>67,141</u>
Total funds	15	<u>87,141</u>

For the financial period ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 6 November 2023 and signed on their behalf by:



.....
Brian Martin Peat
Trustee

The notes on pages 7 to 15 form an integral part of these financial statements.

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

18 Knightstone Road
Weston-super-Mare
BS23 2AW

These financial statements were authorised for issue by the trustees on 6 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Banwell Football Club Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the period, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the period and are credited or charged to the Statement of Financial Activities based on the market value at the period end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds to be used for the sole purpose of supporting the build of the ladies changing rooms.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	20,000	20,000
Donations from individuals	22,339	-	22,339
Grants, including capital grants;			
Government grants	7,300	-	7,300
Regular giving and capital donations	70	-	70
Total for period ended 31 May 2023	29,709	20,000	49,709

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	10,498	10,498
Membership subscriptions	62,458	62,458
Other income from other trading activities	276	276
Total for period ended 31 May 2023	73,232	73,232

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		34,000	34,000
Total for period ended 31 May 2023		34,000	34,000
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	8	36,132	36,132
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £36,132 which relate directly to charitable activities. See note 8 for further details.

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		2,168	2,168
Total for period ended 31 May 2023		2,168	2,168

8 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Legal fees		1,920	1,920
Other governance costs		34,212	34,212
Total for period ended 31 May 2023		36,132	36,132

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	12,174	12,174
Disposals	<u>(5,500)</u>	<u>(5,500)</u>
At 31 May 2023	<u>6,674</u>	<u>6,674</u>
Depreciation		
Charge for the year	<u>1,668</u>	<u>1,668</u>
At 31 May 2023	<u>1,668</u>	<u>1,668</u>
Net book value		
At 31 May 2023	<u><u>5,006</u></u>	<u><u>5,006</u></u>

11 Fixed asset investments

	2023 £
Shares in group undertakings and participating interests	<u>1</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
Additions	<u>1</u>	<u>1</u>
At 31 May 2023	<u>1</u>	<u>1</u>
Net book value		
At 31 May 2023	<u><u>1</u></u>	<u><u>1</u></u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2023		Principal activity
Subsidiary undertakings					
Banwell Football Club Trading Ltd	England and Wales	Ordinary	100%	0%	that of a bar
 12 Debtors					
					2023
					£
Trade debtors					7,250
Other debtors					9,182
					16,432
					16,432
 13 Cash and cash equivalents					
					2023
					£
Cash at bank					67,142
					67,142
					67,142
 14 Creditors: amounts falling due within one year					
					2023
					£
Accruals					1,440
					1,440
					1,440
 15 Funds					
		Incoming resources	Resources expended	Balance at 31 May 2023	
		£	£	£	
Unrestricted funds					
General		139,441	(72,300)	67,141	
Restricted funds		20,000	-	20,000	
Total funds		159,441	(72,300)	87,141	

Banwell Football Club Ltd

Notes to the Financial Statements for the Period from 4 March 2022 to 31 May 2023

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2023 £
Tangible fixed assets	5,006	5,006
Fixed asset investments	1	1
Current assets	83,574	83,574
Current liabilities	<u>(1,440)</u>	<u>(1,440)</u>
Total net assets	<u>87,141</u>	<u>87,141</u>

17 Related party transactions

During the period the charity made the following related party transactions:

Banwell Football Club Trading Ltd

(Banwell Football Club Ltd is the parent company of Banwell Football Club Trading Ltd)

During the year the charity lent Banwell Football Club Trading Ltd £9,183 this was on an arms length basis and is repayable on demand. At the balance sheet date the amount due from Banwell Football Club Trading Ltd was £9,183.

Banwell Football Club Ltd

**Statement of Financial Activities by fund for the Period from 4 March 2022 to 31 May
2023**

Unrestricted Funds

	Total Unrestricted Funds 2023 £
Income and Endowments from:	
Donations and legacies	29,709
Other trading activities	73,232
Other income	<u>36,500</u>
Total income	<u>139,441</u>
Expenditure on:	
Raising funds	(34,000)
Charitable activities	(36,132)
Other expenditure	<u>(2,168)</u>
Total expenditure	<u>(72,300)</u>
Net income	<u>67,141</u>
Reconciliation of funds	
Total funds carried forward	<u>67,141</u>

Banwell Football Club Ltd

Statement of Financial Activities by fund for the Period from 4 March 2022 to 31 May 2023

Restricted Funds

	Total Restricted Funds 2023 £
Income and Endowments from:	
Donations and legacies	<u>20,000</u>
Total income	<u>20,000</u>
Expenditure on:	
Net income	<u>20,000</u>
Reconciliation of funds	
Total funds carried forward	<u>20,000</u>

Banwell Football Club Ltd

Detailed Statement of Financial Activities for the Period from 4 March 2022 to 31 May 2023

	Total 2023 £
<i>Donations and legacies</i>	
Appeals and donations	20,000
Appeals and donations	22,339
UK Government grants	7,300
Sponsorship	70
	49,709
<i>Other trading activities</i>	
Subscriptions	62,458
Event sales	8,879
Car parking	1,619
Pitch hire	276
	73,232
<i>Other income</i>	
Other income	36,500
	36,500
<i>Raising funds</i>	
Outsourced entertainment	(1,950)
Direct costs	(13,916)
Coach training	(392)
Affiliations	(1,814)
Trophies	(4,719)
Pitch hire	(10,007)
FA fines	(1,202)
	(34,000)
<i>Charitable activities</i>	
Rent	(3,000)
Water rates	(647)
Light, heat and power	(5,353)
Insurance	(3,662)
Repairs and maintenance	(11,232)
General maintenance	(900)
Telephone and fax	(220)
Computer software and maintenance costs	(2,464)
Printing, postage and stationery	(200)
Trade subscriptions	(796)
Health and safety	(448)
Sundry expenses	(147)

This page does not form part of the statutory financial statements.

Banwell Football Club Ltd

**Detailed Statement of Financial Activities for the Period from 4 March 2022 to 31 May
2023**

	Total 2023 £
Bin collection	(1,801)
Travel and subsistence	(144)
Accountancy fees	(1,440)
Bookkeeping fees	(600)
Consultancy fees	(1,320)
Bad debts written off	(642)
Bank charges	(10)
Cleaning	(1,106)
	<u>(36,132)</u>
<i>Other expenditure</i>	
Depreciation of plant and machinery	(1,375)
Depreciation of office equipment	(293)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	(500)
	<u>(2,168)</u>

