

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
BACK FOOTBALL AND RECREATION CLUB

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

BACK FOOTBALL AND RECREATION CLUB

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FOR THE YEAR ENDED 31 AUGUST 2023

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## BACK FOOTBALL AND RECREATION CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objectives of the charity are to promote the benefit of the inhabitants of Back in the Isle of Lewis and its environs by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

##### Significant activities

The charity continued its work to improve the facilities at the centre, and provide extensive opportunities for the community to participate in activities which improve health, wellbeing and inclusion.

##### Volunteers

The contribution of volunteers (including trustees, members and individuals from the community) has been, and continues to be, of immense benefit to the charity.

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

During the year, the charity continued to manage the sports and community facilities at Upper Coll, Back, Isle of Lewis and deliver on its constitution aims, coordinating and undertaking educational, recreational and leisure activities. This included the management of the community centre, all weather pitch, golf driving range and new gym, generating income from the hire and use of the facilities.

During 2022/23, the charity:-

- commenced work on the building improvements project utilising funding received from Crown Estate Funding in 2021/22.
- received additional funding from Scottish Government - Investing in Communities Fund to mitigate the impact of the COVID-19 pandemic by developing new activities and supporting the clubs volunteers.
- received funding from Communities Mental Health and Wellbeing Fund for Loch a Tuath Adults' Chat & Cuppa Group.
- received funding from Localgiving/Magic Little Grant towards a Community Art Group.

##### Internal and external factors

The charity is partially dependent upon the continuing support of public funding agencies to assist with the ongoing delivery of the aims and objectives of the organisation.

## BACK FOOTBALL AND RECREATION CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### FINANCIAL REVIEW

##### Financial position

During the year, the charity's expenditure exceeded income resulting in net expenditure of £112,969 for the period (2022 - net expenditure of £71,181). Following transfers between funds of £299, this represents a decrease of £11,128 in unrestricted funds and a decrease of £101,841 in restricted funds. As a result, unrestricted funds has decreased to £46,116 (2022 - £57,244) and restricted funds has decreased to £298,446 (2022 - £400,287). Total funds of £344,562 were held at year-end (2022 - £457,531).

The trustees consider that the level of unrestricted reserves held at year-end will be sufficient to enable the charity to continue to undertake all the planned activities for the forthcoming year, however with increasing expenditure it is essential to look at further income streams to cover the basic running costs.

The decrease in restricted funds relates mainly to the depreciation charge for the year charged to restricted funds in respect of the community centre, all weather pitch, golf driving range, equipment and fittings, less capital grants received during the year. The Buildings fund represents the funds raised to assist with the building of the sports and community facilities and the purchase of equipment and fittings and are utilised to fund the future depreciation of the capital expenditure.

##### Principal funding sources

The charity is dependent on grants, admissions, memberships and fundraising to fund its operational costs. Full details of the charity's principal funding sources are included in the notes to the financial statements.

##### Investment policy and objectives

The charity's reserves are maintained in bank accounts as the current level of reserves are required to meet the Association's short-term operational requirements.

##### Reserves policy

The general fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity.

The management committee operates a system of general funds to cover the core running costs of the centre and restricted funds to cover the costs associated with particular activities or projects, for example the activities which are funded by grants.

In terms of the general fund we receive income in the form of facility hire charges (hall hire, AWP hire, room hire, etc.), which we make to all of our user groups, along with one-off fees for family parties, community meetings etc. Some hires bring in a regular, guaranteed income for the community centre.

The management committee is responsible for all aspects of the day to day running costs of the centre which includes staff costs, heating, lighting, water rates, repairs, cleaning, insurance, security alarm, trade waste, telephone, broadband services etc.

It was agreed that the committee would hold 6 months operating costs in reserve. Based upon current levels of expenditure, £41,000 would be held in reserve. The unrestricted free reserves held at 31 August 2023 is in line with this target. Funds are also raised for specific projects as required.

The committee acknowledged that this amount may be higher than recommended reserve levels which tend to be set at 3-4 months operating costs. The reason for the higher amount to be held in reserve was that 90% of our general fund income comes from hires from a small number of external clubs, and if any of these external clubs left the community centre our annual income would reduce significantly. Holding a reserve of 6 months operating costs would give the committee the time it would need to find suitable replacement bookings or alternative uses for the vacated parts of the building.

#### FUTURE PLANS

The charity's main objectives for the forthcoming year include the ongoing management, maintenance and development of the sports and community facilities.

## BACK FOOTBALL AND RECREATION CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The club is an unincorporated association and is operated under the terms of its constitution. The Association was recognised as a charity in Scotland with effect from 26 April 2004.

##### Recruitment and appointment of new trustees

The management of the Association is the responsibility of the Management Committee who are elected under the terms of the constitution at the Annual General Meeting which is held in October/November each year. The Management Committee comprises the Chairman, Vice-Chairman, Secretary, Treasurer and eleven other members. The office bearers are elected by the Management Committee from among its number and these members form the executive committee. Committee members normally hold office for three years but are eligible for re-election. The Management Committee may also co-opt up to five additional members. Co-opted members must retire at the Annual General Meeting following their co-option.

The Association's committee members are also charity trustees for the purposes of charity law.

##### Organisational structure

The Management Committee manage the affairs of the charity through regular committee meetings. The office bearers and committee members are heavily involved in the day to day operations of the charity. The charity employs a Sport and Community Project Coordinator who assists in the implementation of decisions from the Management Committee.

##### Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:

- the responsibilities of trustees;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

##### Wider network

The charity has established links with other organisations to foster the aims and objectives of the organisation.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC032761

##### Principal address

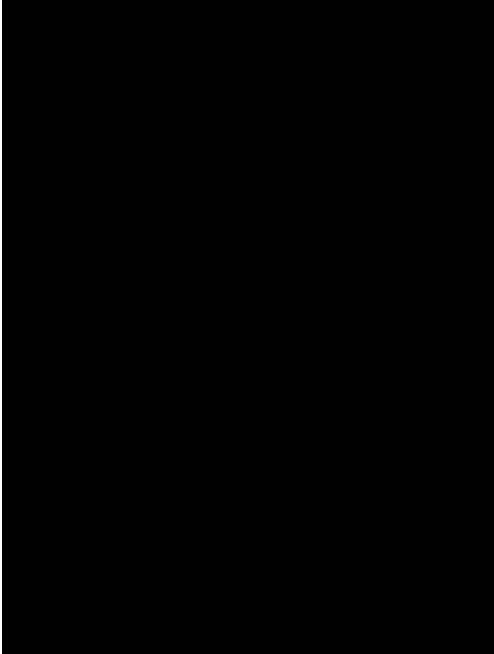
Community Centre  
Upper Coll  
Isle of Lewis  
HS2 0LS

BACK FOOTBALL AND RECREATION CLUB

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023

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Trustees



Independent Examiner



CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

Bankers  
Royal Bank of Scotland  
17 North Beach Street  
Stornoway  
Isle of Lewis  
HS1 2XH

Approved by order of the board of trustees on 9 October 2025 and signed on its behalf by:



- Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BACK FOOTBALL AND RECREATION CLUB

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I report on the accounts for the year ended 31 August 2023 set out on pages six to sixteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

  
The Institute of Chartered Accountants in England and Wales

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

14 October 2025

BACK FOOTBALL AND RECREATION CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	10,458	-	10,458	296
Charitable activities	5				
Sports and community facilities		44,096	17,440	61,536	107,672
Investment income	4	195	-	195	9
Total		<u>54,749</u>	<u>17,440</u>	<u>72,189</u>	<u>107,977</u>
EXPENDITURE ON					
Charitable activities	6				
Sports and community facilities		<u>65,578</u>	<u>119,580</u>	<u>185,158</u>	<u>179,158</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(10,829) (299)	(102,140) 299	(112,969) -	(71,181) -
Net movement in funds		(11,128)	(101,841)	(112,969)	(71,181)
RECONCILIATION OF FUNDS					
Total funds brought forward		57,244	400,287	457,531	528,712
TOTAL FUNDS CARRIED FORWARD		<u><u>46,116</u></u>	<u><u>298,446</u></u>	<u><u>344,562</u></u>	<u><u>457,531</u></u>

The notes form part of these financial statements



BACK FOOTBALL AND RECREATION CLUB

BALANCE SHEET  
31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	12	-	245,743	245,743	348,237
CURRENT ASSETS					
Debtors	13	15,279	-	15,279	9,854
Cash at bank and in hand		36,249	52,703	88,952	107,211
		<u>51,528</u>	<u>52,703</u>	<u>104,231</u>	<u>117,065</u>
CREDITORS					
Amounts falling due within one year	14	(5,412)	-	(5,412)	(7,771)
		<u>46,116</u>	<u>52,703</u>	<u>98,819</u>	<u>109,294</u>
NET CURRENT ASSETS					
		<u>46,116</u>	<u>52,703</u>	<u>98,819</u>	<u>109,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		46,116	298,446	344,562	457,531
		<u>46,116</u>	<u>298,446</u>	<u>344,562</u>	<u>457,531</u>
NET ASSETS					
		<u>46,116</u>	<u>298,446</u>	<u>344,562</u>	<u>457,531</u>
FUNDS	15				
Unrestricted funds				46,116	57,244
Restricted funds				298,446	400,287
				<u>344,562</u>	<u>457,531</u>
TOTAL FUNDS				<u>344,562</u>	<u>457,531</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 October 2025 and were signed on its behalf by:

[REDACTED] - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Back Football and Recreation Club is an unincorporated charity registered in Scotland. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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

Going concern

The activities of the charity have been affected by the impact of the COVID-19 pandemic and the trustees have assessed the charity's ability to continue as a going concern.

The management team have prepared projections which reflect the financial impact of the coronavirus crisis on the charity. The trustees have reviewed the projections and, based on this review, have a reasonable expectation that the charity has adequate resources to continue in operation for a period of at least 12 months from the approval of the financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

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 assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets. See note 12 for details of the values of tangible fixed assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

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2. ACCOUNTING POLICIES - continued

Income

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 4% on cost
All weather pitch	- 10% on cost
Golf driving range	- 4% on cost
Wind power equipment	- 4% on cost
Fixtures and fittings	- 20% on cost and 10% on cost
Sports equipment	- 20% on cost

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# BACK FOOTBALL AND RECREATION CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

### 2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### 3. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Donations	1,298	296
Sponsorship	9,160	-
	<u>10,458</u>	<u>296</u>

### 4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Bank account interest	195	9
	<u>195</u>	<u>9</u>

All investment income arises from assets held within the UK.

### 5. INCOME FROM CHARITABLE ACTIVITIES

		31.8.23	31.8.22
	Activity	£	£
Fundraising	Sports and community facilities	3,395	1,450
Centre/Club Admissions	Sports and community facilities	31,705	32,651
Gym memberships	Sports and community facilities	4,978	8,360
Grants	Sports and community facilities	17,440	63,013
Employment Allowance	Sports and community facilities	2,233	1,740
Other Income	Sports and community facilities	1,785	458
		<u>61,536</u>	<u>107,672</u>

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Comhairle nan Eilean Siar - Crown Estate Funding	-	40,000
Comhairle nan Eilean Siar - Hospitality and Leisure	-	3,150
Outer Hebrides Leader - Rural Communities Testing Change Fund	-	3,628
Lewis and Harris Sports Council	-	100
Pentland Road Wind Farm Voluntary Giving Fund	-	2,500
Localgiving - Magic Little Grant	500	-
Lewis & Harris Football Association	-	100
Scottish Government - Investing in Communities Fund	13,140	10,975
Scottish Football Partnership Trust	-	2,560
Communities Mental Health and Wellbeing Fund	3,800	-
	<u>17,440</u>	<u>63,013</u>

BACK FOOTBALL AND RECREATION CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Sports and community facilities	184,180	978	185,158

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.23 £	31.8.22 £
Staff costs	34,733	31,650
Centre running costs	24,739	26,000
Office expenses	431	1,284
Football teams expenses/ coaching	7,262	3,453
Golf driving range expenses	1,297	2,621
Motor expenses	1,073	1,464
Projects and events	817	1,796
Repairs and maintenance	5,388	1,107
Legal and professional fees	2,158	-
Donations and presentations	867	143
Sundry expenses	1,296	2,325
Depreciation	103,394	105,593
Interest payable and similar charges	725	944
	<u>184,180</u>	<u>178,380</u>

8. SUPPORT COSTS

		Governance costs £
Sports and community facilities		978
Support costs, included in the above, are as follows:		
	31.8.23 Sports and community facilities £	31.8.22 Total activities £
Accountancy fees	978	778

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

BACK FOOTBALL AND RECREATION CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

10. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	30,864	28,501
Social security costs	2,233	1,740
Other pension costs	1,636	1,409
	<u>34,733</u>	<u>31,650</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
	2	2
Sports and community facilities	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	296	-	296
Charitable activities			
Sports and community facilities	48,009	59,663	107,672
Investment income	9	-	9
Total	<u>48,314</u>	<u>59,663</u>	<u>107,977</u>
EXPENDITURE ON			
Charitable activities			
Sports and community facilities	46,621	132,537	179,158
NET INCOME/(EXPENDITURE)	1,693	(72,874)	(71,181)
Transfers between funds	(227)	227	-
Net movement in funds	1,466	(72,647)	(71,181)
RECONCILIATION OF FUNDS			
Total funds brought forward	55,778	472,934	528,712
TOTAL FUNDS CARRIED FORWARD	<u>57,244</u>	<u>400,287</u>	<u>457,531</u>

BACK FOOTBALL AND RECREATION CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

12. TANGIBLE FIXED ASSETS

	Buildings £	All weather pitch £	Golf driving range £	Wind power equipment £
<b>COST</b>				
At 1 September 2022	200,000	943,882	54,460	53,185
Additions	-	-	-	-
At 31 August 2023	200,000	943,882	54,460	53,185
<b>DEPRECIATION</b>				
At 1 September 2022	96,000	784,320	25,904	25,298
Charge for year	8,000	82,388	2,178	2,128
At 31 August 2023	104,000	866,708	28,082	27,426
<b>NET BOOK VALUE</b>				
At 31 August 2023	96,000	77,174	26,378	25,759
At 31 August 2022	104,000	159,562	28,556	27,887

	Fixtures and fittings £	Motor vehicles £	Sports equipment £	Totals £
<b>COST</b>				
At 1 September 2022	86,940	28,720	22,085	1,389,272
Additions	299	-	600	899
At 31 August 2023	87,239	28,720	22,685	1,390,171
<b>DEPRECIATION</b>				
At 1 September 2022	84,957	10,321	14,235	1,041,035
Charge for year	603	4,600	3,496	103,393
At 31 August 2023	85,560	14,921	17,731	1,144,428
<b>NET BOOK VALUE</b>				
At 31 August 2023	1,679	13,799	4,954	245,743
At 31 August 2022	1,983	18,399	7,850	348,237

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade debtors	9,590	3,995
Other debtors	459	459
VAT	-	471
Prepayments	5,230	4,929
	15,279	9,854

BACK FOOTBALL AND RECREATION CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	2,128	5,735
Taxation and social security	991	-
Other creditors	2,293	2,036
	<u>5,412</u>	<u>7,771</u>

15. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	57,244	(10,829)	(299)	46,116
Restricted funds				
Restricted fund	75,826	(7,446)	299	68,679
Buildings fund	324,461	(94,694)	-	229,767
	<u>400,287</u>	<u>(102,140)</u>	<u>299</u>	<u>298,446</u>
TOTAL FUNDS	<u>457,531</u>	<u>(112,969)</u>	<u>-</u>	<u>344,562</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,749	(65,578)	(10,829)
Restricted funds			
Restricted fund	17,440	(24,886)	(7,446)
Buildings fund	-	(94,694)	(94,694)
	<u>17,440</u>	<u>(119,580)</u>	<u>(102,140)</u>
TOTAL FUNDS	<u>72,189</u>	<u>(185,158)</u>	<u>(112,969)</u>



BACK FOOTBALL AND RECREATION CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	55,778	1,693	(227)	57,244
Restricted funds				
Restricted fund	53,779	21,820	227	75,826
Buildings fund	419,155	(94,694)	-	324,461
	<u>472,934</u>	<u>(72,874)</u>	<u>227</u>	<u>400,287</u>
TOTAL FUNDS	<u>528,712</u>	<u>(71,181)</u>	<u>-</u>	<u>457,531</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,314	(46,621)	1,693
Restricted funds			
Restricted fund	59,663	(37,843)	21,820
Buildings fund	-	(94,694)	(94,694)
	<u>59,663</u>	<u>(132,537)</u>	<u>(72,874)</u>
TOTAL FUNDS	<u>107,977</u>	<u>(179,158)</u>	<u>(71,181)</u>

FUNDS

General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Restricted fund

This represents grants received from public funding agencies and trusts for a specified purpose or in respect of capital expenditure. The funds are utilised to fund costs relating to the specified purpose or to fund the future depreciation of the capital expenditure.

Buildings fund

This represents funds raised from various organisations to assist with the provision of a sports and community facility, all weather pitch and golf driving range at Back, Isle of Lewis. The funds are utilised to fund the future depreciation of the capital expenditure.

Transfers between funds

An amount of £299 was transferred from unrestricted funds to restricted funds in respect of the charity's contribution towards the cost of equipment purchased during the year.

BACK FOOTBALL AND RECREATION CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

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16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

17. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.