

**BRANDON UNITED FOOTBALL CLUB**  
**CHARITY NUMBER:1122705**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2019**

**BRANDON UNITED FOOTBALL CLUB**

**CHARITY INFORMATION**

<b>Status</b>	Brandon United Football Club was registered as a charity on 8 February 2008
<b>Charity Number</b>	1122705
<b>Trustees</b>	<p>The trustees serving during the year and since the year end were as follows:</p> <p>George Rae</p>
<b>Correspondance Address</b>	<p>Park Lodge Brancepeth Co Durham DL17 8DZ</p>
<b>Independent Examiners</b>	<p>Mitchells Grievson Limited Kensington House 3 Kensington Bishop Auckland County Durham DL14 6HX</p>

**BRANDON UNITED FOOTBALL CLUB**

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## **BRANDON UNITED FOOTBALL CLUB**

### **Report of the Trustees for the year 31 May 2019**

The trustees are pleased to present their report with the financial statements of the charity for the year to 31 May 2019.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

#### **OBJECTS OF THE CHARITY**

The objects of the charity are to promote community participation in healthy recreation by providing facilities and coaching for the playing of football, to provide or assist in the provision of facilities in the interests of social welfare for the recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, to promote and protect good health by providing advice on healthy eating and exercise and to advance education and training, in particular but not exclusively to advance physical education and to provide courses in sports coaching.

#### **MANAGEMENT COMMITTEE**

The Management Committee shall consist of not less than 5 or more than 30 Members and Junior Members. The Management Committee may in addition appoint not more than 5 co-opted members but so that no one may be appointed as a co-opted member, if as a result, more than one third of the members of the Management Committee would be co-opted members. Each appointment of a co-opted member shall be made at meetings of the Management Committee and will commence from a time decided by the Management Committee.

Two Junior Members shall represent the Junior Members at the Management Committee, they will have the right of audience.

All members of the Management Committee shall retire from office together at the end of the Annual General Meeting next after the date on which they came into office but they may be re-elected or re-appointed.

The proceedings of the Management Committee shall not be invalidated by any vacancy among its number or by any failure to appoint or any defect in the appointment or qualification of a member.

Nobody shall be appointed a member of the Management Committee who is aged eighteen or would if appointed be disqualified under the provisions of the following clause.

No person shall be entitled to act as a member of the Management Committee whether on the first or subsequent entry into office until after signing in the minute file of the Management Committee a declaration of acceptance and of willingness to act in the trusts of The Club.

#### **REVIEW OF THE ACTIVITIES AND FUTURE DEVELOPMENTS**

The net outgoing resource for the year amounted to (£18,843) of which £Nil was used on charitable expenditure, leaving reserves at (£89,502).

During this year the trustees have continued to promote the charity.

#### **RESERVES POLICY**

The trustees have reviewed reserves and feel that the levels of reserves at the year-end are adequate to cover future anticipated expenditure.

## **BRANDON UNITED FOOTBALL CLUB**

### **Report of the Trustees for the year 31 May 2019**

#### **INVESTMENT POLICY**

The charity has the power to make any investment that the trustees see fit.

#### **RISK MANAGEMENT**

The trustees have conducted an annual review of the major risks to which the charity is exposed and systems are periodically reviewed to ensure that they still mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

#### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In doing so the trustees are required to

- \* Select suitable accounting policies and then apply them consistently;
- \* Make judgements and estimates that are reasonable and prudent;
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charity Act 1993. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **MEMBERS**

Club membership shall be open to all regardless of where they live. All members must be listed in The Clubs membership records. All members will be able to attend all General Meetings. Every member will have the right of one vote at General Meetings.

#### **INDEPENDENT EXAMINERS**

The trustees intend to ask the existing auditors to undertake the independent examination of the Charity in the following year.

#### **BY ORDER OF THE TRUSTEES:**

George Rae:  .....

**Report of the Independent Examiners to the Members of  
Brandon United Football Club**

**EXAMINER'S UNQUALIFIED REPORT**

Independent Examiner's Report to the Trustees of Brandon United Football Club

I report on the accounts of the Trust for the year ended 31 May 2019, which are set out on pages 5 to 9.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- \* Examine the accounts (under section 43(3)(a) of the 1993 Act);

- \* To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and

- \* To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 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 41 of the 1993 Act; and

- \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Mitchells Grievson Ltd*

Mitchells Grievson Limited  
Chartered Accountants and Registered Auditors  
Kensington House  
3 Kensington  
Bishop Auckland  
Co Durham  
DL14 6HX

**BRANDON UNITED FOOTBALL CLUB**

**Statement of Financial Activities  
for the year ended 31 May 2018**

		<b>Unrestricted Funds</b>	
	<b>Notes</b>	<b>Year Ended 31.05.19</b>	<b>Year Ended 31.05.18</b>
<b>INCOMING RESOURCES</b>			
Donations and similar income	2	10,287	10,049
Activities to generate funds:			
Gate Receipts		4,267	4,923
Programme Sales		207	189
Rents Received			5,060
Lottery		18	268
Subscriptions		21,408	16,125
Project Grants			4,482
Miscellaneous Income		10,063	1,230
Clubhouse Income		34,338	
		-----	-----
<b>TOTAL INCOMING RESOURCES</b>		<b>80,588</b>	<b>42,326</b>
<b>TOTAL EXPENDITURE</b>			
Management and administration	3	99,431	46,187
		-----	-----
<b>TOTAL RESOURCES EXPENDED</b>		<b>99,431</b>	<b>46,187</b>
<b>NET INCOMING RESOURCES - NET INFLOW/OUTFLOW FOR THE YEAR</b>		<b>-18,843</b>	<b>-3,861</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>8,345</b>	<b>12,206</b>
		-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>	7	<b>-10,498</b>	<b>8,345</b>
		=====	=====

# BRANDON UNITED FOOTBALL CLUB

## Balance Sheet as at 31 May 2018

	Notes	2019	2018
<b>FIXED ASSETS</b>			
Freehold Property	5	100,000	0
Improvements to Property		10,559	0
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand		6,025	8,845
Stock		400	
<b>CREDITORS</b>			
Accruals		-500	-500
Loans		-26,982	0
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>89,502</u>	<u>8,345</u>
<b>UNRESTRICTED RESERVES</b>			
Surplus		-10,498	8,345
Revaluation Reserve		100,000	0
<b>TOTAL FUNDS</b>		<u>89,502</u>	<u>8,345</u>

The financial statements were approved by the Trustees on 30/11/19

ON BEHALF OF THE TRUSTEES:

 Trustee George Rae



# BRANDON UNITED FOOTBALL CLUB

## Notes to the Financial Statements for the year ended 31 May 2019

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2000) issued in October 2000, applicable accounting standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### Incoming resources

##### Donations, memberships and grants

Income from donations, memberships/subscriptions and grants are included in incoming resources when these are receivable, except as follows:

- \* When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- \* When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

#### Trading activities

Income from trading activities is included in the period in which the charity is entitled to receipt.

#### Interest Receivable

Interest is included when receivable by the charity.

#### Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure is directly attributable to specific activities and has been included in those cost categories.

#### Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

### 2. DONATIONS AND SIMILAR INCOME

	2019	2018
General donations	1,670	1,104
Sponsorship	8,153	7,415
Raffles	464	1,530
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	10,287	10,049
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# BRANDON UNITED FOOTBALL CLUB

## Notes to the Financial Statements for the year ended 31 May 2018

### 3. TOTAL RESOURCES EXPENDED

	Management and Administration	2019	2018
Rent		5,879	3,554
Match Day Costs		9,554	17,634
Insurance		465	1,478
Lottery		-	-
Repairs and Renewals		3,447	4,889
Accountancy		500	500
Playing Equipment & Coaching		17,731	10,694
Fines		-	1,916
Sundry Expenses		14,769	5,522
Club House Purchases		35,387	-
Additional Club House Expenses		11,699	-
		<u>99,431</u>	<u>46,187</u>

### 4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2019	2018
Independent Examiners	<u>500</u>	<u>500</u>

### 5. FIXED ASSETS

Freehold Property Revaluation	100,000	0
Improvements to property	10,559	0
	<u>110,559</u>	<u>0</u>

### 6. STAFF COSTS AND TRUSTEES' REMUNERATION

There were no employees during the current year.

The trustees were not paid or reimbursed for expenses during the current year or throughout the previous period.

### 7. TAXATION

The football club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**BRANDON UNITED FOOTBALL CLUB**

**Notes to the Financial Statements  
for the year ended 31 May 2019**

**8. RECONCILIATION OF MOVEMENTS IN FUNDS**

	<b>Funds Account £</b>
<b>Net additions to reserves</b>	
Opening funds at 1 June 2018	<b>8,345</b>
Surplus for the year	<b>-18,843</b>
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<b>Closing funds</b>	<b>-10,498</b>
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**9. REVALUATION RESERVE**

Revaluation in year	<b>100,000</b>
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Balance Carried Forward	<b>100,000</b>
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