

**REGISTERED COMPANY NUMBER: 09907850 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1167916**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2019  
for  
Woodhall Spa United Football Club Ltd

Astar (Advisory & Business Services) Limited  
Unit 6, Five Mile Business Park  
Blackthorn Way  
Lincoln  
Lincolnshire  
LN4 1BF

Woodhall Spa United Football Club Ltd

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for the Year Ended 31 May 2019

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Report of the Trustees  
for the Year Ended 31 May 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2019. 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 2015).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09907850 (England and Wales)

**Registered Charity number**

1167916

**Registered office**

Balholm Tattershall Road  
Woodhall Spa  
Lincolnshire  
LN10 6TP

**Trustees**

A J Avison  
S A Draper  
M R Webb  
Mrs N J Willerton

**Company Secretary**

**Independent examiner**

Tara Kemp  
FCCA  
Astar (Advisory & Business Services) Limited  
Unit 6, Five Mile Business Park  
Blackthorn Way  
Lincoln  
Lincolnshire  
LN4 1BF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 January 2020 and signed on its behalf by:

Mrs N J Willerton - Trustee

**Independent examiner's report to the trustees of Woodhall Spa United 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 2019.

**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 the Company 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

Tara Kemp  
FCCA  
Astar (Advisory & Business Services) Limited  
Unit 6, Five Mile Business Park  
Blackthorn Way  
Lincoln  
Lincolnshire  
LN4 1BF

23 January 2020

Woodhall Spa United Football Club Ltd

Statement of Financial Activities  
for the Year Ended 31 May 2019

		31.5.19 Unrestricted fund £	31.5.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		30,236	232,844
<b>Total</b>		30,236	232,844
<b>EXPENDITURE ON</b>			
Raising funds	2	17,618	6,705
<b>Charitable activities</b>			
Repairs and renewals		5,944	6,241
<b>Total</b>		23,562	12,946
<b>NET INCOME</b>		6,674	219,898
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		219,898	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		226,572	219,898

The notes form part of these financial statements

Woodhall Spa United Football Club Ltd

Statement of Financial Position

At 31 May 2019

		31.5.19 Unrestricted fund £	31.5.18 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	205,996	205,996
<b>CURRENT ASSETS</b>			
Cash at bank		20,576	13,902
<b>NET CURRENT ASSETS</b>		20,576	13,902
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		226,572	219,898
<b>NET ASSETS</b>		226,572	219,898
<b>FUNDS</b>	6		
Unrestricted funds		226,572	219,898
<b>TOTAL FUNDS</b>		226,572	219,898

The notes form part of these financial statements

Statement of Financial Position - continued

At 31 May 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 23 January 2020 and were signed on its behalf by:

A J Avison -Trustee

Mrs N J Willerton -Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **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.

### **Tangible fixed assets**

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

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

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.



Notes to the Financial Statements - continued  
for the Year Ended 31 May 2019

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.5.19	31.5.18
	£	£
Costs of generating funds	12,587	4,520
Kit	3,094	1,306
FA	1,937	723
Support costs	-	156
	<hr/>	<hr/>
	17,618	6,705
	<hr/>	<hr/>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2019 nor for the year ended 31 May 2018.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	232,844
	<hr/>
<b>Total</b>	232,844
 <b>EXPENDITURE ON</b>	
Raising funds	6,705
<b>Charitable activities</b>	
Repairs and renewals	6,241
	<hr/>
<b>Total</b>	12,946
	<hr/>
<b>NET INCOME</b>	219,898
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	219,898
	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2019

**5. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 June 2018 and 31 May 2019	<u>205,996</u>
<b>NET BOOK VALUE</b>	
At 31 May 2019	<u>205,996</u>
At 31 May 2018	<u>205,996</u>

**6. MOVEMENT IN FUNDS**

	At 1.6.18 £	Net movement in funds £	At 31.5.19 £
<b>Unrestricted funds</b>			
General fund	219,898	6,674	226,572
	<u>219,898</u>	<u>6,674</u>	<u>226,572</u>
<b>TOTAL FUNDS</b>	<u>219,898</u>	<u>6,674</u>	<u>226,572</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,236	(23,562)	6,674
	<u>30,236</u>	<u>(23,562)</u>	<u>6,674</u>
<b>TOTAL FUNDS</b>	<u>30,236</u>	<u>(23,562)</u>	<u>6,674</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31.5.18 £
<b>Unrestricted Funds</b>		
General fund	219,898	219,898
	<u>219,898</u>	<u>219,898</u>
<b>TOTAL FUNDS</b>	<u>219,898</u>	<u>219,898</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2019

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,844	(12,946)	219,898
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>232,844</u>	<u>(12,946)</u>	<u>219,898</u>

A current year 12 months and prior year 12 months combined position is as follows:

	Net movement in funds £	At 31.5.19 £
<b>Unrestricted funds</b>		
General fund	226,572	226,572
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>226,572</u>	<u>226,572</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	263,080	(36,508)	226,572
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>263,080</u>	<u>(36,508)</u>	<u>226,572</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2019.

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2019

	31.5.19 £	31.5.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Charitable & generated funds	30,236	12,675
Transfer of assets	-	220,169
	<hr/>	<hr/>
	30,236	232,844
	<hr/>	<hr/>
<b>Total incoming resources</b>	30,236	232,844
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Costs of generating funds	12,587	4,520
Kit	3,094	1,306
FA	1,937	723
	<hr/>	<hr/>
	17,618	6,549
 <b>Charitable activities</b>		
Rates and water	861	560
Insurance	1,740	1,034
Light and heat	1,597	2,171
Repairs & renewals	1,300	1,867
TV	152	217
Prizes	-	392
	<hr/>	<hr/>
	5,650	6,241
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	294	156
	<hr/>	<hr/>
<b>Total resources expended</b>	23,562	12,946
	<hr/>	<hr/>
<b>Net income</b>	<u>6,674</u>	<u>219,898</u>