

REGISTERED COMPANY NUMBER: CE021127 (England and Wales)
REGISTERED CHARITY NUMBER: 1188551

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2022
for
Bealonians Football Club

**Contents of the Financial Statements
for the Year Ended 30 April 2022**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9 to 10

Bealonians Football Club

Report of the Trustees for the Year Ended 30 April 2022

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 30 April 2022. 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).

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

CE021127 (England and Wales)

Registered Charity number

1188551

Registered office

Jack Carter Pavilion
Oakfield Playing Fields Fairlop
Fencepiece Rd
Ilford
Essex
IG6 2JL

Trustees

Mr A K MacRae Trustee
Mr T J Barlow Trustee
Mr W Blackwell Trustee (resigned 31.12.21)
Mr G Shepherd Trustee
Mr G Lazarus Trustee
Mr P Machin Trustee
Mr N Hurst Trustee
Ms E M Newell
Mr J Hall
Ms C L Pender
Mr S Kalha (resigned 5.8.21)
Mr S Bithal

Independent Examiner

Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

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

.....
Mr A K MacRae - Trustee

**Independent Examiner's Report to the Trustees of
Bealonians Football Club**

Independent examiner's report to the trustees of Bealonians Football Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

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.

Lorraine Curtis
ACA BFP FCCA
Nordens
The Retreat
406 Roding Lane South
Woodford Green
Essex
IG8 8EY

Date:

Bealonians Football Club

**Statement of Financial Activities
for the Year Ended 30 April 2022**

		Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	30.4.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		104,916	69,000	173,916	117,826
Other trading activities	2	14,500	-	14,500	29,079
Investment income	3	311	-	311	37
Total		119,727	69,000	188,727	146,942
EXPENDITURE ON					
Raising funds	4	39,035	-	39,035	-
Other		110,148	53,662	163,810	124,700
Total		149,183	53,662	202,845	124,700
NET INCOME/(EXPENDITURE)		(29,456)	15,338	(14,118)	22,242
RECONCILIATION OF FUNDS					
Total funds brought forward		83,065	24,136	107,201	84,959
TOTAL FUNDS CARRIED FORWARD		53,609	39,474	93,083	107,201

The notes form part of these financial statements

Bealonians Football Club

Balance Sheet
30 April 2022

	Notes	Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	30.4.21 Total funds £
CURRENT ASSETS					
Stocks	8	-	-	-	5,600
Debtors	9	15,858	-	15,858	26,590
Cash at bank and in hand		78,437	39,474	117,911	90,081
		<u>94,295</u>	<u>39,474</u>	<u>133,769</u>	<u>122,271</u>
CREDITORS					
Amounts falling due within one year	10	(40,686)	-	(40,686)	(15,070)
		<u>53,609</u>	<u>39,474</u>	<u>93,083</u>	<u>107,201</u>
NET CURRENT ASSETS					
		<u>53,609</u>	<u>39,474</u>	<u>93,083</u>	<u>107,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,609</u>	<u>39,474</u>	<u>93,083</u>	<u>107,201</u>
NET ASSETS					
		<u>53,609</u>	<u>39,474</u>	<u>93,083</u>	<u>107,201</u>
FUNDS	11				
Unrestricted funds				53,609	83,065
Restricted funds				39,474	24,136
TOTAL FUNDS				<u>93,083</u>	<u>107,201</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

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

.....
Mr A K MacRae - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 April 2022**

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 2019)', 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Grants

Income received as grants represents income received during the COVID-19 pandemic in the form of Government and Local Authority grants.

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2022**

2. OTHER TRADING ACTIVITIES

	30.4.22	30.4.21
	£	£
Grants	14,500	29,079

3. INVESTMENT INCOME

	30.4.22	30.4.21
	£	£
Deposit account interest	311	37

4. RAISING FUNDS

Raising donations and legacies

	30.4.22	30.4.21
	£	£
Support costs	34,185	-

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.22	30.4.21
	£	£
Hire of plant and machinery	4,671	3,880
Other operating leases	64,918	45,536
Deficit on disposal of fixed assets	16,045	12,181

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

7. STAFF COSTS

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

	30.4.22	30.4.21
	12	12
Trustees	12	12

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

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

8. STOCKS

	30.4.22	30.4.21
	£	£
Stocks	-	5,600
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade debtors	15,858	9,335
Other debtors	-	2,755
Oakfield pavilion	-	14,500
	<u> </u>	<u> </u>
	15,858	26,590
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade creditors	4,554	4,826
Jack Petchey	-	1,500
Other creditors	-	7,494
Accruals and deferred income	36,132	1,250
	<u> </u>	<u> </u>
	40,686	15,070
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
Unrestricted funds			
General fund	83,065	(29,456)	53,609
Restricted funds			
Capital Project	24,136	15,338	39,474
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	107,201	(14,118)	93,083
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	119,727	(149,183)	(29,456)
Restricted funds			
Capital Project	69,000	(53,662)	15,338
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	188,727	(202,845)	(14,118)
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	49,334	33,731	83,065
Restricted funds			
Capital Project	35,625	(11,489)	24,136
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>84,959</u>	<u>22,242</u>	<u>107,201</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,942	(113,211)	33,731
Restricted funds			
Capital Project	-	(11,489)	(11,489)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>146,942</u>	<u>(124,700)</u>	<u>22,242</u>

The restricted fund represents the money set aside for the development of the club.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

Bealonians Football Club

Detailed Statement of Financial Activities for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership Fees	86,834	83,261
Jack Petchey and Grants	2,157	9,870
Charity Donations	59,411	16,087
Events	3,685	1,317
Fines	2,106	635
Merchandise	2,118	1,089
Pitch hire	17,605	5,567
	<hr/>	<hr/>
	173,916	117,826
Other trading activities		
Grants	14,500	29,079
Investment income		
Deposit account interest	311	37
	<hr/>	<hr/>
Total incoming resources	188,727	146,942
EXPENDITURE		
Other		
Rent and rates	2,727	-
RSL pitches	32,437	13,784
Training	-	945
Ref fees	11,637	5,795
Kit and Equipment	9,133	6,107
Trophies	456	-
Transport	3,550	2,732
	<hr/>	<hr/>
	59,940	29,363
Support costs		
Management		
Groundskeeping	32,481	31,752
Affiliations	1,138	2,132
Sundries	870	598
Membership refunds	-	14,747
Licences and insurance	1,745	3,957
Training courses	2,543	-
Security	120	1,484
Volunteer reward	1,155	27
Cleaning and laundry	11,373	4,487
Catering	3,707	40
Carried forward	55,132	59,224

This page does not form part of the statutory financial statements

Bealonians Football Club

Detailed Statement of Financial Activities for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
Management		
Brought forward	55,132	59,224
Fines	2,868	768
	<u>58,000</u>	<u>59,992</u>
Finance		
Waste removal	1,944	3,880
Telephone	4,253	-
Postage and stationery	-	107
Grants	-	9,870
Seed funding	-	(3,000)
	<u>6,197</u>	<u>10,857</u>
Information technology		
Repairs and renewals	16,348	10,155
Other		
Accountancy	3,024	1,690
Credit card charges	316	17
Donations	50	82
	<u>3,390</u>	<u>1,789</u>
Other 2		
Advertising	-	1,055
Governance costs		
Legal fees	5,308	-
Capital project expenditure	53,662	11,489
	<u>58,970</u>	<u>11,489</u>
Total resources expended	<u>202,845</u>	<u>124,700</u>
Net (expenditure)/income	<u>(14,118)</u>	<u>22,242</u>