

REGISTERED COMPANY NUMBER: 09444183 (England and Wales)
REGISTERED CHARITY NUMBER: 1176460

Report of the Trustees and
Financial Statements for the Year Ended 27 February 2023
for
Darnall FA Limited

Hartrose Associates Ltd
17 The Triangle
Huddersfield
West Yorkshire
HD1 4RN

Contents of the Financial Statements
for the Year Ended 27 February 2023

	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 9
Detailed Statement of Financial Activities	10

Darnall FA Limited

Report of the Trustees
for the Year Ended 27 February 2023

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 27 February 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).

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

09444183 (England and Wales)

Registered Charity number

1176460

Registered office

Unit 6, Kanja Business Park
Sheffield
South Yorkshire
S9 4LR

Trustees

K Aslam
S Anwar

Independent Examiner

Hartrose Associates Ltd
17 The Triangle
Huddersfield
West Yorkshire
HD1 4RN

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

.....
K Aslam - Trustee

Independent examiner's report to the trustees of Darnall FA Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 27 February 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 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.

Mr Akhtar Hussain

Hartrose Associates Ltd
17 The Triangle
Huddersfield
West Yorkshire
HD1 4RN

Date:

Darnall FA Limited

Statement of Financial Activities
for the Year Ended 27 February 2023

	Notes	Unrestricted fund £	Restricted fund £	27.2.23 Total funds £	27.2.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>78,264</u>	<u>110,295</u>	<u>188,559</u>	<u>65,957</u>
EXPENDITURE ON					
Raising funds	2	51,900	110,295	162,195	72,620
Other		<u>4,430</u>	<u>-</u>	<u>4,430</u>	<u>-</u>
Total		<u>56,330</u>	<u>110,295</u>	<u>166,625</u>	<u>72,620</u>
NET INCOME/(EXPENDITURE)		21,934	-	21,934	(6,663)
RECONCILIATION OF FUNDS					
Total funds brought forward		367	9,957	10,324	16,987
TOTAL FUNDS CARRIED FORWARD		<u><u>22,301</u></u>	<u><u>9,957</u></u>	<u><u>32,258</u></u>	<u><u>10,324</u></u>

The notes form part of these financial statements

Darnall FA Limited

Balance Sheet
27 February 2023

	Notes	Unrestricted fund £	Restricted fund £	27.2.23 Total funds £	27.2.22 Total funds £
FIXED ASSETS					
Tangible assets	6	27,488	949	28,437	2,016
CURRENT ASSETS					
Cash at bank		18,112	2,308	20,420	24,432
CREDITORS					
Amounts falling due within one year	7	(23,299)	6,700	(16,599)	(16,124)
NET CURRENT ASSETS		<u>(5,187)</u>	<u>9,008</u>	<u>3,821</u>	<u>8,308</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		22,301	9,957	32,258	10,324
NET ASSETS		<u>22,301</u>	<u>9,957</u>	<u>32,258</u>	<u>10,324</u>
FUNDS	9				
Unrestricted funds				22,301	367
Restricted funds				9,957	9,957
TOTAL FUNDS				<u>32,258</u>	<u>10,324</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 27 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 27 February 2023 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 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:

.....
K Aslam - 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 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.

Tangible fixed assets

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

Plant and machinery - 15% on reducing balance

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.

2. RAISING FUNDS

Raising donations and legacies

	27.2.23	27.2.22
	£	£
Sports and activities cost	32,505	17,860
Support costs	129,690	54,760
	<u>162,195</u>	<u>72,620</u>

Notes to the Financial Statements - continued
for the Year Ended 27 February 2023

3. NET INCOME/(EXPENDITURE)

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

	27.2.23	27.2.22
	£	£
Depreciation - owned assets	303	356
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 27 February 2023 nor for the year ended 27 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 27 February 2023 nor for the year ended 27 February 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,067	6,890	65,957
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	65,730	6,890	72,620
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(6,663)	-	(6,663)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,030	9,957	16,987
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u> </u> 367	<u> </u> 9,957	<u> </u> 10,324

Notes to the Financial Statements - continued
for the Year Ended 27 February 2023**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £
COST	
At 28 February 2022	3,949
Additions	26,724
	<hr/>
At 27 February 2023	30,673
	<hr/>
DEPRECIATION	
At 28 February 2022	1,933
Charge for year	303
	<hr/>
At 27 February 2023	2,236
	<hr/>
NET BOOK VALUE	
At 27 February 2023	28,437
	<hr/> <hr/>
At 27 February 2022	2,016
	<hr/> <hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	27.2.23 £	27.2.22 £
Other loans (see note 8)	12,675	12,675
Trade creditors	(1)	2,749
Accrued expenses	3,925	700
	<hr/>	<hr/>
	16,599	16,124
	<hr/> <hr/>	<hr/> <hr/>

8. LOANS

An analysis of the maturity of loans is given below:

	27.2.23 £	27.2.22 £
Amounts falling due within one year on demand:		
Other loans	12,675	12,675
	<hr/> <hr/>	<hr/> <hr/>

9. MOVEMENT IN FUNDS

	At 28.2.22 £	Net movement in funds £	At 27.2.23 £
Unrestricted funds			
General fund	367	21,934	22,301
Restricted funds			
Restricted fund	9,957	-	9,957
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	10,324	21,934	32,258
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,264	(56,330)	21,934
Restricted funds			
Restricted fund	110,295	(110,295)	-
TOTAL FUNDS	<u>188,559</u>	<u>(166,625)</u>	<u>21,934</u>

Comparatives for movement in funds

	At 28.2.21 £	Net movement in funds £	At 27.2.22 £
Unrestricted funds			
General fund	7,030	(6,663)	367
Restricted funds			
Restricted fund	9,957	-	9,957
TOTAL FUNDS	<u>16,987</u>	<u>(6,663)</u>	<u>10,324</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,067	(65,730)	(6,663)
Restricted funds			
Restricted fund	6,890	(6,890)	-
TOTAL FUNDS	<u>65,957</u>	<u>(72,620)</u>	<u>(6,663)</u>

9. MOVEMENT IN FUNDS - continued

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

	At 28.2.21 £	Net movement in funds £	At 27.2.23 £
Unrestricted funds			
General fund	7,030	15,271	22,301
Restricted funds			
Restricted fund	9,957	-	9,957
TOTAL FUNDS	<u>16,987</u>	<u>15,271</u>	<u>32,258</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 £
Unrestricted funds			
General fund	137,331	(122,060)	15,271
Restricted funds			
Restricted fund	117,185	(117,185)	-
TOTAL FUNDS	<u>254,516</u>	<u>(239,245)</u>	<u>15,271</u>

10. RELATED PARTY DISCLOSURES

The charity made use of a commercial premises owned by one of the Trustees during the year. Rent was charged at below market value.

Detailed Statement of Financial Activities
for the Year Ended 27 February 2023

	27.2.23 £	27.2.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	3,501
Grants	112,305	26,676
Subscriptions	76,254	35,780
	<hr/>	<hr/>
	188,559	65,957
	<hr/>	<hr/>
Total incoming resources	188,559	65,957
EXPENDITURE		
Raising donations and legacies		
Sports and activities cost	32,505	17,860
Other		
Wages	4,430	-
Support costs		
Management		
Rates and water	5,192	1,325
Insurance	3,519	1,976
Light and heat	4,305	818
Telephone	745	-
Postage and stationery	-	18
Sundries	1,768	30
Rent	6,000	31,349
Repairs & Renewals	105,277	14,828
Plant and machinery	302	356
	<hr/>	<hr/>
	127,108	50,700
Finance		
Bank charges	334	50
Human resources		
Software licences	1,403	-
Governance costs		
Accountancy and legal fees	475	350
Legal fees	370	3,660
	<hr/>	<hr/>
	845	4,010
	<hr/>	<hr/>
Total resources expended	166,625	72,620
	<hr/>	<hr/>
Net income/(expenditure)	21,934	(6,663)
	<hr/> <hr/>	<hr/> <hr/>