



**WPIFC**

**Walton Park Indoor Football Centre**

## **Walton Park Indoor Football Centre**

(a company limited by guarantee)

### **Annual report and financial statements**

**Year ended 30 June 2016**

Registered number: 7533794

Registered charity number: 1141366

---

#### **Trustees**

Mr P Davies  
Mr D Greaves  
Mr A Jackson  
Mr P Marsland  
Mr D McKenzie  
Mr P Rowland (Chairman)  
Mr M Walsh (co-opted 9 March 2016)

---

#### **Registered office**

Walton Park Sports Centre,  
Raglan Road,  
Sale,  
M33 4AG

---

#### **Independent Examiner**

Mr P Robinson  
Byeways  
Dalefords Lane  
Whitegate  
Cheshire  
CW8 2BW

---

#### **Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester

---

#### **Solicitors**

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

---

---

# Walton Park Indoor Football Centre (Limited by Guarantee)

For the year ended 30 June 2016

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2016 and confirm that the latter comply with the requirements of the Act, FRS 102 and the Charities Act 2011.

---

## Structure, governance and management

---

### Constitution

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

---

### Organisational Structure

The Centre's organisational structure is lead by the board of directors whose direction is implemented by the Centre Manager supported by two other part time members of staff.

---

### Method of appointment of Trustees

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

---

### Induction and training of Trustees

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity (CC10), The Essential Trustee (CC3), details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

---

## Objectives and activities

---

### Aims and Objectives

The objects of the charity are defined by the Memorandum and Articles of Association as:

“The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football.”

---

### How our activities deliver Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities

---

---

for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from the Brooklands Metrolink station, the Centre is easily accessible from all areas of Sale, and much of Trafford and the wider South Manchester area.

Providing very affordable access to the Centre, continues to enable the young (from 18months+) to pensioners in their 60s and more to keep fit, socialise and maintain a valued lifestyle. We continue to grow the use by young people whilst still retaining regular users playing into their retirement along with more recent 'Walking Football' groups which promote social inclusion and extended healthy living.

In addition the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

---

## Achievements and performance

---

### Chairman's Report

for the year ended 30 June 2016

At the heart of the charity and everything we seek to do is our aim to deliver the highest quality, affordable indoor football facility for all members of the surrounding neighbourhood focussing on the local Sale and Trafford community, without distinction of sex, sexual orientation, race or of political, religious or other opinions.

Through this, our fifth year of operation since taking over the management of the Centre, I am delighted to record that we continue to have regular users from ages 18mths to 70+ years of age, including our more recent 'Walking Football' groups which cater for an older and slower, but no less keen, section of our community. In part, this has been achieved by maintaining tight financial and operational management, allowing us to avoid any increase in charges (charges have only been reduced since our formation).

This strategy completely aligns with our desire to maximise the numbers and types of users of the Centre, something we will continue to strive to expand.

On the less positive side, I must again report that despite efforts on the part of the charity, our offer to make our facilities available to organisations working with the unemployed at no charge, has still borne no fruit.

As reported last year, the Charity is increasingly finding it difficult to acquire and retain the breadth of skilled Trustees to underpin strong governance. This year saw the Charity weaken in the area of accountancy oversight, through the resignation of our Mr J Hobson (Accountant). The board has also yet to define how it will replace the current Chairman who has stated his intention to resign as a Trustee in July 2017.

The Charity is progressing options to add to financial oversight, at a cost; a resolution to the strong leadership role provided by the current Chairman is as yet unresolved.

The Charity's plan to progress the installation of ceiling nets and the removal of pitch side obstructions has been further delayed in implementation this year due to factors largely outside of our control. The Charity does seek to complete this work in the coming

---

financial year. This work, along with major proposed improvement by our landlord, Walton Park Sports Centre Ltd, to the entrance, changing rooms and wet areas, will hopefully result in another major improvement to the offering provided by the Centre to the community.

On the operational side, the Charity has chosen to upgrade the position of our Centre Manager to a full time position, again with a view to establishing a sound operational base supporting and undertaking direction from the Trustees. The Centre Manager along with two part time employees seek to apply continuous improvement to our processes and procedures with the aim of enhancing our operational effectiveness and efficiency.

Maintaining an effective board is of major importance to the charity, and whilst sadly we have lost two Trustees this year, I am delighted to say that we have been successful in recruiting the services of our previous Centre Manager, Matt Walsh, who joins us a Trustee and strengthens the operational competence within the board. With a board of 7, providing a broad range of experience and capability, I believe the charity has a solid leadership team in place to direct and ensure the delivery of our objectives – although currently challenged to ensure appropriate financial oversight and a succession plan for the retiring Chairman.

In summary, the year to 30 June 2016 has seen continued progress. We remain proud of having protected the facility for community use; where it had been at risk of demolition by the Council. We have an effective team of Staff in place and reserves in our accounts. We feel this is a wonderful achievement, brought about through the voluntary efforts of the Trustees aligned with the flexibility and commitment of our staff.

Paul Rowland.

Chairman of the Board of Trustees.

Walton Park Indoor Football Centre  
26 January 2017.

---

## Financial Review

The statement of financial activities for the year is comprehensively reported on pages 8 to 20.

The consolidated statement of financial activities shows unrestricted income for the year of £86,489 with no restricted income. This resulted in an excess of income over expense of £13,057 which will be retained and used for planned infrastructure improvements.

The performance of the charity is considered to be satisfactory as efforts continue to remedy years of historic under investment by the previous owners of the Centre.

---

## Investment Policy

Given the limited funds held by the charity and the very low interest rates available, there has been limited scope or need for investment planning. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

---

## Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future.

---

## Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

---

## Trustees

The directors of the company are also charity trustees for the purposes of charity law. All Trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

Mr P Davies  
Mr D Greaves  
Mr J Hobson (resigned 18 January 2016)  
Mr A Jackson  
Mr P Marsland  
Mr D McKenzie  
Mr P Rowland (Chairman)  
Mr S Walker (resigned 25 January 2016)  
Mr M Walsh (co-opted 9 March 2016)

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar with the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

---

## Trustees' Responsibilities

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

---

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

---

## **Disclosure of Information**

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

---

## **Independent Examination of accounts**

As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the voluntary assistance provided by Mr P Robinson to undertake this important task

---

By order of the Board

Mr P Rowland  
Trustee  
26 January 2017

# Independent examiner's report to the trustees of Walton Park Indoor Football Centre

On accounts for the year ended 30 June 2016

Set out on pages 8 to 20

Respective responsibilities of trustees and examiner The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 130 of the 2011 Act.; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 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.

Signed:

Name: Paul Robinson

Relevant professional qualification(s) or body (if any):

ACA

Date: 26 January 2017

Address: Byeways, Dalefords Lane, Whitegate, Cheshire, CW8 2BW

Give here brief details of any items that the examiner wishes to disclose None



Walton Park Indoor Football Centre			Charity No (if any)	1141366
<b>Annual accounts for the period</b>				
Period start date	<b>01/07/2015</b>	To	Period end date	<b>30/06/2016</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	120
Hire of football pitches	S02	86,197	-	-	86,197	82,393
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	292	-	-	292	154
<b>Total</b>	S07	<b>86,489</b>	<b>-</b>	<b>-</b>	<b>86,489</b>	<b>82,667</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Hire of football pitches	S09	73,432	-	-	73,432	66,606
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>73,432</b>	<b>-</b>	<b>-</b>	<b>73,432</b>	<b>66,606</b>
<b>Net income/(expenditure) before investment gains/ (losses)</b>	S13	<b>13,057</b>	<b>-</b>	<b>-</b>	<b>13,057</b>	<b>16,061</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>13,057</b>	<b>-</b>	<b>-</b>	<b>13,057</b>	<b>16,061</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>13,057</b>	<b>-</b>	<b>-</b>	<b>13,057</b>	<b>16,061</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	57,352	-	-	57,352	41,291
<b>Total funds carried forward</b>	S22	<b>70,409</b>	<b>-</b>	<b>-</b>	<b>70,409</b>	<b>57,352</b>

Guidance Notes

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	25,800	-	-	25,800	29,556
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	25,800	-	-	25,800	29,556
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	2,045	-	-	2,045	614
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	47,346	-	-	47,346	34,387
<b>Total current assets</b>	B10	49,391	-	-	49,391	35,001
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	4,782	-	-	4,782	7,205
<b>Net current assets/(liabilities)</b>	B12	44,609	-	-	44,609	27,796
<b>Total assets less current liabilities</b>	B13	70,409	-	-	70,409	57,352
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	70,409	-	-	70,409	57,352
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	70,409	-	-	70,409	57,352
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	70,409	-	-	70,409	57,352

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Paul Rowland, Chairman	26/01/17

**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not Applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not Applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not Applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

Yes\*   
No\*  \*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<b>Not Applicable</b>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<b>Not Applicable</b>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<b>Not Applicable</b>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*   
No\*  \*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	<b>Not Applicable</b>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<b>Not Applicable</b>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not Applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*   
No\*  \*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	<b>Not Applicable</b>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<b>Not Applicable</b>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<b>Not Applicable</b>

# Note 2. Accounting Policies

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not applicable

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated	41,291	57,352
Adjustments:	-	-
Fund balance as restated	<u>41,291</u>	<u>57,352</u>

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	16,061
Adjustments:	-
Previous period net income/(expenditure) as restated	16,061

## 2.2 INCOME

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
			✓	
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
				✓
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
				✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓		
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
				✓
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓		
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<b>£500</b>	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.				
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	120
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	120	
<b>Charitable activities:</b>	Hire of football pitches	86,197	-	-	86,197	82,393
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	86,197	-	-	86,197	82,393	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	292	-	-	292	154
	<b>Total</b>	292	-	-	292	154
<b>TOTAL INCOME</b>	86,489	-	-	86,489	82,667	

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
Staff costs	34,438	-	-	34,438	32,047
Rent & utility costs	24,662	-	-	24,662	24,546
Repairs & Sports eqpt	5,484	-	-	5,484	1,519
Office expenses	4,738	-	-	4,738	4,758
Bookkeeping	1,865	-	-	1,865	1,323
Insurance	1,010	-	-	1,010	1,205
Other	1,235	-	-	1,235	1,208
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>73,432</b>	-	-	<b>73,432</b>	<b>66,606</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other</b>					
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Note 11 Paid employees**

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	34,438	32,048
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>34,438</b>	<b>32,048</b>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</b>

**Note 14****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	37,553	-	-	-	37,553
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	37,553	-	-	-	37,553

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>	10%			20%		

At beginning of the year	7,997	-	-	-	7,997
Disposals	-	-	-	-	-
Depreciation	3,756	-	-	-	3,756
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	11,753	-	-	-	11,753

**14.3 Net book value**

Net book value at the beginning of the year	29,556	-	-	-	29,556
Net book value at the end of the year	25,800	-	-	-	25,800

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

**Total**

This year	Last year
£	£
-	-
2,045	614
2,045	614

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20**

**Creditors and accruals**

**20.1 Analysis of creditors**

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

**Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
£	£	£	£
-	-	-	-
-	2,500	-	-
-	-	-	-
-	-	-	-
2,652	3,117	-	-
2,130	1,588	-	-
-	-	-	-
4,782	7,205	-	-

**Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
 Short term deposits  
 Cash at bank and on hand  
 Other  
 Total

This year £	Last year £
-	-
-	-
47,346	34,387
-	-
47,346	34,387

**Note 27 Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR		57,352	86,489	73,432	-	-	70,409
Other funds	N/a	N/a	-	-	-	-	-	-

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR		41,291	82,667	66,606	-	-	57,352
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			41,291	82,667	66,606	-	-	57,352

**Note 28 Transactions with trustees and related parties**

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

TRUE

**28.2 Trustees' expenses**

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	0	0
Subsistence	0	0
Accommodation	0	0
Other (please specify): telephone, stationery, marketing, sports eqpt, postage and repairs & maintenance.	549	609
<b>TOTAL</b>	<b>549</b>	<b>609</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Four