

BROXBURN UNITED SPORTS CLUB TRUST

(A Company Limited by Guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015**

Charity no: SC039547

Company no: SC337381

TUESDAY



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BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2015

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BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2015

The Directors submit their report together with the financial statements for the year ended 30 April 2015.

Reference and Administrative Information

Charity Name	Broxburn United Sports Club Trust
Charity Number	SC039547
Company Number	SC337381
Registered Office and Operational Address	Albyn Park, Albyn Road Broxburn, West Lothian, EH52 5BY
Directors	Alan Cunningham Malcolm McDonald James Porteous James Provan David Morrison Stephen Philbin Nigel Barclay (Resigned 4 th August 2014) Thomas Gillian (Appointed 1 st September 2014) Paul Smith (Appointed 1 st September 2014)
Company Secretary	Alan Cunningham
Independent Examiner	Jenny Shanley MA Hons CA
Bankers	Royal Bank of Scotland plc Broxburn & Uphall Branch 68 East Main Street Broxburn EH52 5EG
Solicitors	Morton Fraser Quatermile Two, 2 Lister Square, Edinburgh EH3 9GL

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2015

Structure, Governance and Management

Broxburn United Sports Club Trust was formed as a charitable company limited by guarantee on 4th February 2008. The company commenced operations on the 1st of May 2008 when the unincorporated association, Broxburn United Sports Club, was dissolved on 30 April 2008. The entire assets of the former association were transferred to the new company.

Governing Document

Broxburn United Sports Club Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated on 4 February 2008. It is registered as a charity with the Inland Revenue and the Office of the Scottish Charity Regulator (OSCR).

Appointment of Directors

The Board may at any time appoint any person who is a member of the Company or a representative of an organisation which is a member of the Company to be a director (providing he/she is willing to act) to fill a vacancy or to act as an additional director.

A Director appointed by a resolution of the other Directors must retire at the next annual general meeting and may offer himself for re-election. Any such Director shall not be taken into account in determining the Directors who are to retire by rotation.

The company may by ordinary resolution at a General Meeting: - (i) appoint any member or representative of any member which is an Organisation to be a director providing he is willing to act to fill a vacancy in the number of directors or to act as an additional; and (ii) determine the rotation in which any additional Directors are to retire.

The number of Directors shall be no more than 15 and there will be no minimum number of directors.

Objectives and activities

The company seeks to:

- provide and manage sporting facilities for the benefit of their own members and community groups in the local area.
- Encourage multiple use of the facility to maximise use over the year.
- Seek an increase in daytime use by encouraging school groups and outside clubs
- Diversify into other recreational activities for the benefit of the community

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2015 (CONTINUED)

Achievements and performance

Participation in sport

Over the past year we have continued to increase the numbers of young people involved with the club. Six new football teams have been added to the youth section as the soccer school continues to feed youngsters into the soccer fours section. The resurrection of the girls section has been especially pleasing and there are now 4 girls teams from U9 through to U13. There are now over 50 girls training and playing regularly. Many of the youth football teams are playing at a very high level and the U19 team reached the Scottish Cup Final. One of the U17 teams won the South East of Scotland Cup. Many of the other age group teams have been league and cup winners. The boxing club continues to grow and the renovations and the new gym and boxing ring were opened for business in September 2014. There was quite a delay in its completion but this was due to planning issues and extra disabled toilet facilities had to be added to the plans. Within a matter of weeks the club was full and a waiting list had to be set up to cope with the level of demand for the sport in the Broxburn area. One of the girls in the boxing club won the Scottish Age Group Championships and has been training with the Scottish Squad. The athletics club for primary pupils continues to grow in numbers. All coaching for these sessions are paid for by the Trust. Three sessions in particular (athletics for P1-P3, P4-P7 and basketball for P6-P7) have been very successful with numbers increasing since it was taken over by Broxburn United Sports Club.

Disability sport programme

Our Youth Development Officer funded by BBC Children in Need has also increased the participation in sport of many disabled youngsters and children with special needs with an outreach programme working in Donaldson's School for the deaf, Cedar Bank and Pinewood Special Schools. We also introduced the east region 'Help For Heroes' football team into our structure. This included weekly training and management support in competition. This team won the Scottish League in their first season.

Broxburn United Sports Club has also been awarded the disability inclusive award by the Scottish Football Association.

Youth work in sport

One of our main aims as an organisation is to help develop youth role models within the community who would volunteer as coaches and youth leaders. Under the mentoring of our Community Development Officer we have seen an increase of youth leaders from 4 to 7 for the summer weeks in 2014. Four of our youth volunteer leaders gained the 200 hour saltire award and 1 gained the 100 hour award. In addition 3 also gained the Scottish Football Association Early Touches Certificate and level 2 of SFA Youth Certificate and 1 gained his Queens Award.

BROXBURN UNITED SPORTS CLUB TRUST

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DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2015 (CONTINUED)

Health and wellbeing / soccer school

Broxburn United Sports Club has planning in place to retain the SFA Legacy Award which was awarded in January 2013. The criteria for this award is scrutinised every 3 years (next being January 2016). This award takes account of the work we do beyond just running a large number of football teams as it recognises the work we are doing within the community and in local primary schools where our Health and Wellbeing courses continue to be well received. The clubs youth section continues to work to the highest standards of coaching and administration as monitored by the SFA. Our Youth Development Officer gained his UEFA B License and this has increased the level of professional coaching available to our youth teams. He has sent every coach a full coaching curriculum for 8 week blocks which they must follow. This is broken down into themes including how they should plan their session and who they will be working with each week. Broxburn United Sports Club has purchased USB pen drives and these have been loaded with hundreds of coaching sessions and distributed amongst every soccer school coach. Our youngest participants will be increasing their skills in a planned professional manner and just as importantly they will be having fun.

Primary school programmes

Our Community Development Officer (funded by the Rank Foundation) and Youth Development Officer (funded by the BBC Children In Need) are active in six local primary schools. Both members of staff continue to work alongside the local high school to support the teaching of football. The local authority has been very supportive and is helping facilitate bringing other schools into the programme.

Holiday activity courses for primary school students were set up and implemented in July and October 2014. We now run 6 weeks of courses (an increase from 4). Participation numbers have increased from an average of 25 per week to 62 children registered for summer camps with an all-time high of 49 on one day. Numbers of girls taking part has also increased (19% of total registrations). Our staff have used feedback from previous weeks to deliver more varied activities. The football club has developed and we now offer a multi-sports week with football, golf, table-tennis, basketball, orienteering, boxercise, rounders and karate. A Primary Schools Football League has been set up and is hosted at Albyn Park. This is the first league for the local area in more than 30 years.

Staff

Through funding from The Peoples Health Trust we have been able to employ a staff member whose main role is to co-ordinate and organize activities for the older members of our community. Adding to our very successful 'Alive & Kickin' programme (inclusive of our walking football and walking clubs) we now have the 'Invigor8' programme which allows older men and women to participate in taster sessions to encourage them to lead more active lives and also increase social interaction. We have now started a 'Sporting Memories' group to encourage communication and we have a 'Buggy Boot camp' to encourage young mothers to meet together and take part in different forms of exercise.

Board

While losing one Board member through job relocation we have been able to add two additional members to our Board. One has experience in the financial sector and has brought valuable skills and support to the Board. He is going to bring valuable expertise in the restructuring of our financial systems and help plan our future pension provision for staff. The other is a local businessman who brings a different skill set and several local business contacts. We held a very successful Board planning at Houston House where we reviewed our aims and objectives and started planning our next four year business plan. This was led by Penny Lochead of PMR Leisure.

BROXBURN UNITED SPORTS CLUB TRUST
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DIRECTORS' REPORT FOR THE PERIOD ENDED 30 APRIL 2015 (CONTINUED)

Plans for future periods

Our aim is to:

- Increase the size and skill set of the board
- Increase the amount of outreach courses to include all local primary schools
- As active members of the volunteer gateway we continue to work on ways to improve the running of our facility. We plan to employ a part time book keeper to help rationalize financial systems and alongside volunteer board members help produce better management accounts for future planning.
- Recruit a member of staff to promote and market the usage of our new "Room for All" facility due for completion by August 2016. This member of staff would take on the role of Business Development Officer and would look at marketing across all our activities and would take a lead role in developing the website.
- Develop and deliver a range of activity programmes for the over 50's within our local community. Funding has been received from The People's Health Trust for a part-time development post. This Senior Co-ordinator will plan and / or deliver a course like Invigor8 programme with tasters for a range of sporting activities including indoor bowls, archery, curling, walking football and golf. We also hope to introduce a sporting memories forum to work with the elderly in the community including Alzheimer sufferers.
- As funding for three members of staff will end anywhere between September and December of 2016 we need to put in place new funding packages with the existing grant funders or find new ones to ensure continuity for the staff we employ.

Financial review

The company incurred a deficit of £23,989 during the year.

Principal funding sources

Principal funding sources for the year under review were from grants and trading income. Grants totaling £72,883 were received and are detailed on page 10. These were principally to fund salary costs for full time members of staff and also professional fees associated with the planned building expansion. Trading income earned through pitch hire, room hire and the café are all core contributions to the costs of the charity and are applied in support of all its key objectives.

Investment policy

The company has the power to invest funds not immediately required for the Company's activities in such investments and securities (including land in any part of the world) and that in such manner as may from time to time be considered advantageous (subject to compliance with any applicable legal requirement) and to dispose of and vary such investments and securities.

Related parties

There are a number of partners who Broxburn United Sports Club Trust works closely with.. These are : West Lothian Council, Sportscotland, Big Lottery Fund, The Rank Foundation, The Robertson Trust, The People's Health Trust, Scottish Football Association, Lloyds Banking Group, Edinburgh & Lothians Health Foundation.

BROXBURN UNITED SPORTS CLUB TRUST
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DIRECTORS' REPORT FOR THE PERIOD ENDED 30 APRIL 2015 (CONTINUED)

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 company will continue in operation.

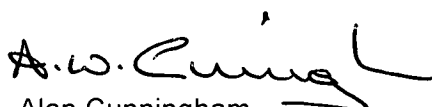
The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Independent Examiners

Jenny Shanley MA Hons C.A. has taken up the post of independent examiner in the year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities (issued in March 2005) and in accordance with the provision of the Companies Act 2006 relating to small entities.

By order of the board:


Alan Cunningham
Secretary


Malcolm McDonald
Treasurer

25th January 2016

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

INDEPENDENT EXAMINERS' REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS OF BROXBURN UNITED SPORTS CLUB TRUST

I report on the financial statements for the year ended 30 April 2015 set out on pages 10 to 17.

Respective responsibilities of directors and examiner

As the charity's directors you are responsible for the preparation of the accounts; you consider that the audit requirement of section 10(1) of the Charities Accounts (Scotland) Regulations 2006 (the Regulations) does not apply for this year and that an independent examination is needed.

It is my responsibility to examine the accounts under section 11(1) of the Regulations, to follow the provisions laid down in section 11(3) of the regulations, which includes reporting in respect of section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, 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 general guidance issued by relevant professional bodies and The Office of the Scottish Charity Regulator. 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 the seeking of 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, I do not express an audit opinion on the view given by the accounts for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

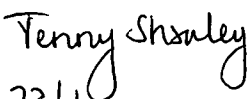
Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

1. to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and section 4 of the 2006 Accounts Regulations;
2. to draw up accounts in a manner consistent with the accounting requirements specified in the 2005 Act and sections 8 or 9 of the 2006 Accounts Regulations; and
3. to comply with the terms of the Charities Accounts (Scotland) Regulations 2006 and the Memorandum and Articles of Association of the company.

have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jenny Shanley MA Hons CA
30 Kingfisher Place
Dunfermline
KY11 8JJ


..... 23/11/2016

BROXBURN UNITED SPORTS CLUB TRUST
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STATEMENT OF FINANCIAL ACTIVITIES
(Including Income & Expenditure Account)
For the Year Ended 30 April 2015

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from acquired activities.
The notes on pages 12 to 17 form part of these financial statements.

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income					
Sponsorships		250	9,136	9,386	24,694
Grants:					
BBC Children In Need		-	27,529	27,529	15,690
The Rank Foundation		-	25,000	25,000	29,000
The Big Lottery Fund		-	12,086	12,086	12,434
NHS Lothian		8,268	-	8,268	10,332
The People's Health Trust		-	-	-	9,822
Activities for generating funds					
Fundraising		482	-	482	1,682
		9,000	73,751	82,751	103,654
Incoming resources from charitable activities:	2				
Bank Interest		19	199	218	314
Earned Income		98,964	-	98,964	97,356
		98,983	199	99,182	97,670
Other incoming resources		57	-	57	100
Total incoming resources		108,040	73,950	181,990	201,424
Resources expended:	3				
Costs of generating funds					
Fundraising trading		30	-	30	139
Charitable activities		106,965	75,788	182,753	146,444
Governance costs		1,213	15,946	17,159	42,912
Other resources expended		6,037	-	6,037	6,083
Total resources expended		114,245	91,734	205,979	195,578
Net (outgoing) / incoming resources before transfers		(6,205)	(17,784)	(23,989)	5,846
Transfers between funds		(18,205)	18,205	-	-
Net movement in funds for the period		(24,410)	421	(23,989)	5,846
Reconciliation of funds					
Total funds brought forward		113,274	50,395	163,669	157,823
Total funds carried forward	11	88,864	50,816	139,680	163,669

BROXBURN UNITED SPORTS CLUB TRUST
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BALANCE SHEET
As at 30 April 2015

	Note	£	30-Apr 2015 £	£	30-Apr 2014 £
Fixed assets	8				
Tangible assets			<u>75,028</u>		<u>86,027</u>
Current assets					
Debtors		-		136	
Cash at bank and in hand		<u>95,854</u>		<u>110,259</u>	
			95,854		110,395
Liabilities					
Creditors: amounts falling due within one year	9	10,393		6,939	
Creditors: amounts falling due after more than one year	10	<u>20,809</u>		<u>25,814</u>	
			31,202		32,753
Net current assets			<u>64,652</u>		<u>77,642</u>
Total assets less liabilities			<u>139,680</u>		<u>163,669</u>
The funds of the charity:	11				
Unrestricted funds			103,209		113,274
Restricted funds			36,471		50,395
			<u>139,680</u>		<u>163,669</u>

For the year ending 30 April 2015 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 12 to 17 form part of these accounts.

The accounts were approved by the Board on

Alan Cunningham
Secretary

Malcolm McDonald
Treasurer

A. W. Cunningham

Malcolm McDonald

25th January 2016

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 April 2015

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

(a) Basis of accounting

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 2005) issued in March 2005, applicable UK Accounting Standards, and the Companies Act 2006.

The company has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No 1 (Revised 1996) on the grounds that it qualifies as a small company under the Companies Act 2006.

(b) Fund accounting

- Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the directors.
- Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Incoming resources from charitable trading activity are accounted for when earned (as related goods and services are provided).

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income and the costs incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage.

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 April 2015

(e) Fixed assets

Plant & machinery and fixtures, fittings & equipment are included at cost in the year of purchase and subject to straight line depreciation dependent upon the useful economic life.

The 3G pitch, floodlighting and goals are depreciated over 10 years on a straight line basis.

(f) Legal status

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

(g) Pensions

Broxburn United Sports Club Trust does not operate a company pension scheme, and no contracting out certificate under the Social Security Pensions Act 1975 is in force.

2. Incoming resources from charitable activities

	30-Apr 2015 £	30-Apr 2014 £
Bank interest	218	314
Earned Income:		
Catering	29,841	29,320
Pitch hire	65,594	67,333
Room hire	4,019	703
	<u>99,454</u>	<u>97,356</u>
	<u>99,672</u>	<u>97,670</u>

BROXBURN UNITED SPORTS CLUB TRUST
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 April 2015

3. Resources expended

	30-Apr 2015 £	30-Apr 2014 £
Costs of Generating Funds		
Fundraising trading	30	139
Charitable Activities		
Bank charges	672	618
Building & grounds maintenance	18,951	19,688
Café	21,862	20,923
Cleaning	12,695	12,087
Communication & IT	2,322	2,382
Course fees & licences	1,610	486
Depreciation	13,046	12,963
Electricity	6,637	1,109
Gas	5,111	7,496
Insurance	6,996	4,058
Loan charges & interest	2,275	2,275
Marketing & advertising	2,397	316
Sports equipment	6,196	2,923
Staffing costs	75,788	56,635
Telephone	1,033	939
Water	5,162	1,546
Governance Costs		
Companies House	13	-
Independent examination	1,200	1,800
Legal fees	15,946	41,112
Other resources expended		
Sundry	6,037	6,083
	<u>205,979</u>	<u>195,578</u>

4. Staff costs and numbers

Broxburn United Sports Club Trust employed 3 full time members of staff during the year at a cost of £66,874.

5. Directors' remuneration & related party transactions

No members of the board of directors received any remuneration during the year. No expenses were paid in respect of members of the board of directors.

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

BROXBURN UNITED SPORTS CLUB TRUST
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 April 2015

3. Resources expended

	30-Apr 2015 £	30-Apr 2014 £
Costs of Generating Funds		
Fundraising trading	30	139
Charitable Activities		
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Course fees & licences	1,610	486
Depreciation	13,046	12,963
Electricity	6,637	1,109
Gas	5,111	7,496
Insurance	6,996	4,058
Loan charges & interest	2,275	2,275
Marketing & advertising	2,397	316
Sports equipment	6,196	2,923
Staffing costs	75,788	56,635
Telephone	1,033	939
Water	5,162	1,546
Governance Costs		
Companies House	13	-
Independent examination	1,200	1,800
Legal fees	15,946	41,112
Other resources expended		
Sundry	6,037	6,083
	205,979	195,578

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BROXBURN UNITED SPORTS CLUB TRUST
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 April 2015

6. Movement in total funds for the year

	30-Apr 2015 £	30-Apr 2014 £
This is stated after charging:		
Independent examiner's fee	1,200	1,800

7. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

8. Fixed Assets

	Plant & Machinery £	Fixtures, Fittings & Equipment £	Total £
Asset cost, valuation or revalued amount			
Balance brought forward	123,817	6,639	130,456
Additions	-	2,047	2,047
Balance carried forward	123,817	8,686	132,503
Accumulated depreciation and impairment provisions			
Balance brought forward	43,848	581	44,429
Charge for year	12,382	664	13,046
Balance carried forward	56,230	1,245	57,475
Net book value			
Brought forward	79,969	6,058	86,027
Carried forward	67,587	7,441	75,028

9. Creditors falling due within one year

	2015 £	2014 £
Loan repayments	5,005	5,005
Other creditors	5,388	1,934
	10,393	6,939

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 April 2015

10. Creditors falling due after more than one year

	2015 £	2014 £
Loan repayments	20,809	25,814

11. Analysis of net assets between funds

	Unrestricted General Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Fixed assets	75,028	-	75,028	86,027
Current assets	45,038	50,816	95,854	110,395
Current liabilities	(31,202)	-	(31,202)	(32,753)
Net assets	88,864	50,816	139,680	163,669

12. Movement in funds

	At 1 May 2014 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	At 30 April 2015 £
Unrestricted general funds	113,274	108,530	(114,735)	(18,205)	88,864
Restricted funds	50,395	73,950	(91,734)	18,205	50,816
	163,669	182,480	(206,469)	-	139,680

Restricted Funds

There is a balance of £50,816 as at 30 April 2015. This incorporates funding principally for future replacement of the 3G pitch.

Unrestricted Funds

The unrestricted fund is income granted, donated or earned by Broxburn United Sports Club Trust to be used at the discretion of the directors to fund any activity, which is in furtherance of Broxburn United Sports Club Trust's objectives.

BROXBURN UNITED SPORTS CLUB TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 April 2015

13. Post Balance Sheet Events

Funding has been sought to facilitate the expansion of Broxburn United Sports Club through the building of a "Room for All" facility. This was originally scheduled for completion by August 2015 though has experienced some delay in the planning stages.