

BROXBURN UNITED SPORTS CLUB TRUST

(A company limited by guarantee)

Annual Report & Financial Statements

For the year ended

30 April 2020



Company No SC337381

Scottish Charity No SC039547

ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2020

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 30 April 2020.

OBJECTS & ACTIVITIES

The objects of the charity are the advancement of citizenship or community development and the advancement of public participation in sport, without distinction of sex, sexuality, political and religious or other opinions by providing recreational facilities, or assist in the organisation of provision of recreational facilities or activities in the interest of social welfare with the object of improving the conditions of life for the people in Broxburn and Uphall and surrounding areas.

ACHIEVEMENTS & PERFORMANCE

Business Development

We continue to engage with the local business community offering sponsorship opportunities. The most common support we receive is pitch side Board Advertising, however we plan to increase this support. We hosted a Corporate Evening where we were able to tell 'our story' and the positive influence we have on people's lives. We have gained support from Just Enterprise to improve our Digital Marketing engagement.

Room 4 All

We continue to have a high demand for our indoor facility during the evening for Sporting activities and work to increase the daytime usage within local community programs and within the business sector for conferencing requirements. Social events have become more popular after taking the opportunity to do more advertising of the facility. We host a monthly Business Networking session through Business IQ.

Astro Pitch

Our Business Officer, along with Board support, secured financial funding of £235k to allow us to lay a new 3G pitch which was completed in March 2020. We have maximum usage of this asset in the evenings but the challenge to increase daytime usage continues. Our partnership with a local Independent School (Cliftonhall), where we manage their Astro Turf in the evenings works well and provides an additional small revenue stream for us.

Elder Citizens

We have a high uptake of older people in our community participating in our Alive & Kicking Program, with the most popular activity being Walking Football. The Invigorate Multi-Sport Club, Walking Group, Indoor Curling Club and Sporting Memories also provide an opportunity for local residents to come together and share social time, preventing social isolation and loneliness. Annually we participate in an alternative summer program that allows these older people to have new life experiences on 'away days'.

Disability Sports Program

Our Sports Development Officer continues to increase the number of participants taking part in sport within the local community. The disability sessions take part under the banner B Inspired. B Inspired consists of two elements, our own coaching sessions and our work with the local Disability Schools.

Our own B Inspired sessions consist of Autistic Friendly Football and Target Club. This is for local participants who have physical, sensory and learning difficulties.

Our School Program delivers sessions to local disability schools offering sports that the schools don't have the equipment to deliver, allowing for a wider range of sports within the school.

Youth Leadership

Our Community & Sports Development Officers continue to work with young people within the local community offering them the opportunity to volunteer with the programs being delivered at Broxburn United Sports Club. The young volunteers are placed within our Sports Leaders program where they learn life skills and coaching skills that they can apply within their own situations. This year we have seen an increase in sports leaders. This is due to current leaders staying within the program and newer younger leaders starting. All the sports leaders

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2020

are placed within a program to help assist and learn from the coach. This year we have seen great development from the older sports leaders as they are now delivering their own sessions with the minimum of supervision.

Primary School Programs

Our Community Development Officer has continued to deliver sessions within the local schools. The sessions that are being delivered are Fun Start Fitness and Walking Ambassadors, both sessions deliver the message of Health and Wellbeing to the younger generation.

Our Sports Development Officer has continued to develop the coaching sessions being delivered by Broxburn United Sports Club. This has seen an increase in participation numbers and the number of sessions being delivered. We have also been able to introduce Cycling to the sports being delivered within Broxburn United Sports Club.

Covid-19

Unfortunately, sessions were put on hold during the months of March and April due to National lockdown.

FINANCIAL REVIEW

The total income for the year was £356,412 (2019: £280,680) with the main income deriving from the pitch hire and projects within the club. BBC Children in Need and the People Health Trust have continued to contribute to salary costs. The Robertson Trust have contributed to utilities costs with a grant of £15,000 (£15,000). The Big Lottery has also continued to contribute to salary costs with a grant of £27,000 (2019: £27,000). In addition, the charity received £65,000 from West Lothian Council and £20,000 from Viridor towards the cost of the pitch replacement. Total expenditure for the year was £249,227 (2019: £267,254) with the main item being the renewal of the pitch which has then added to the assets of the organisation. The loan from Social Investment Scotland £53,953 will be cleared within the following financial year.

Investment policy

The Trustees are aware of their responsibilities for safeguarding the charity's assets. They regularly consider the political, economic, legal and environmental factors that can affect funds and savings.

The Trustees have a duty to seek out suitable sources of income generation. The Trustees also consider that it is prudent to accumulate funds for reserves to meet their legal requirements for employees and creditors. They also realise that this has to be balanced by ensuring that there are enough funds readily available to carry out the charity's aims.

The Trustees have the power to invest funds in the best interest of the charity. To meet these ends the Trustees have invested in a leased property which produces a regular income to increase the current reserves. The Trustees believe that the current investment has a suitable risk and reward profile that meets the investment criteria and risk appetite of the charity.

Principal risks

The trustees regularly review the risks to which the Trust is exposed. They do not consider that there are any substantial risks beyond the liabilities disclosed in the financial statements. The Trust has 3 employees and leases their sports facilities. It holds both public liability and professional indemnity insurance policies.

The trustees have the Health & Safety of all of its beneficiaries as a priority and any adult helpers must be members of the Protection of Vulnerable Groups ("PVG") Scheme operated by Disclosure Scotland if appropriate.

Reserves policy

The Board believes it should hold around £50,000 in reserves to meet its commitment to staff, landlord and other creditors should the Trust have to dissolve for any reason. The reserves for the Trust at the year-end were £nil (2019: £nil). This is due to the long term liability of the SIS loan due which will be settled during the next financial year. Whilst this is lower than the target level, the trustees continue to actively seek solutions and within the designated funds the Sinking Fund of £6,526 (2019: £84,986), set aside for the general upkeep and floodlights and goal posts, provides as insurance funds for the charity, should they become necessary to meet any liabilities as they fall due.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2020

FUTURE PLANS

The trustees, as always, are continuing with their work within the charity including continuation of their strategy review and governance.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

Broxburn United Sports Club Trust was incorporated as a company on 7th February 2008 and was registered with the Office of the Scottish Charity Regulator (OSCR) on 6th May 2008. It is a Charitable company governed by its Memorandum and Articles of Association dated 4th February 2008 and subsequently updated on 23rd April 2008. Each member of the company is required to contribute an amount not exceeding £1 should the company be wound up while he/she is a member, or within one year after he/she ceases to be a member

Appointment of trustees

The Board consists of:

- Up to three trustees appointed by the Founder Member to serve for a period not exceeding three years
- Up to twelve trustees elected by the members to serve for a period not exceeding three years
- The elected trustees may also from time to time co-opt trustees to serve until the following AGM

Organisational structure

The trustees meet regularly to review the various projects undertaken together with planning of future strategies of the charity and to monitor progress both financial and in terms of successful delivery of its activities. The day to day delivery of the Trust's Projects are overseen by various employees and the day to day administration of the charity is performed by the Chair all of whom provide detailed information to the Trustees.

Induction and training of trustees

Potential Trustees are interviewed by the Chair of the Charity and then invited to get to know the charity with the assistance of fellow trustees and volunteers. When appointed, new trustees are provided with an information pack containing copies of the governing documents annual report, strategic plan and other supporting papers. Training on specific topics are made available as required

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Broxburn United Sports Club Trust
Charity No	SC039547
Company No	SC337381
Registered & Principal Office	Albyn Park Greendykes Road Broxburn West Lothian EH52 5BP

Website Address

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 APRIL 2020

Current Trustees

Alan Cunningham
Stephen Philbin
James Porteous
James Provan
Paul Smith
Paul Stavert

Bankers

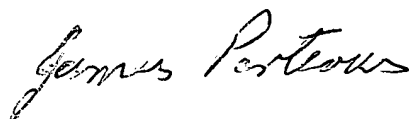
Royal Bank of Scotland
30 Old Liston Road
Newbridge
EH28 8SS

Independent Examiner

Anne Knox
Community Accountancy Scotland
Forthside Way
Stirling
FK8 1QZ

APPROVAL

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 22 January 2021 and signed on their behalf by:



James Porteous
Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 APRIL 2020

Independent examiner's report to the trustees of Broxburn United Sports Club Trust

I report on the accounts of the charity for the year ended 30 April 2020, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

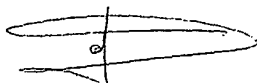
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeks explanations from the 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.

Independent examiner's statement

In connection with my examination, no matter came 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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave 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.



Anne Knox, FCIE
Community Accountancy Scotland
Cameron House
Forthside Way
Stirling
FK8 1QZ
22 January 2021

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2020

	Note	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£
Income and endowments from:					
Donations	4	20,800	149,181	169,981	104,776
Charitable activities	5	111,540	-	111,540	117,121
Other trading activities	6	40,710	-	40,710	58,055
Investments		194	-	194	108
Job Retention Scheme Grant		5,907	-	5,907	-
Firstport Resilience Fund		28,080	-	28,080	-
		207,231	149,181	356,412	280,060
Expenditure on:					
Charitable activities	7	171,168	61,787	232,955	232,656
Other	8	16,272	-	16,272	34,598
		187,440	61,787	249,227	267,254
Net income/(expenditure)		19,791	87,394	107,185	12,806
Transfers between funds		91,000	(91,000)	-	-
Net movement in funds		110,791	(3,606)	107,185	12,806
Reconciliation of funds					
Total funds as at 01 May 2019		561,929	8,436	570,365	557,559
Total funds as at 30 April 2020		672,720	4,830	677,550	570,365

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006

Comparative figures for the previous year by fund type are shown in Note 17

The Notes on pages 10 to 18 form an integral part of these accounts.

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 30 APRIL 2020

	Note	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Fixed assets:		£	£	£	£
Tangible assets	10	699,465	-	699,465	516,068
Current assets:					
Stock		600	-	600	1,201
Debtors	11	7,319	-	7,319	9,353
Cash at bank and in hand	12	45,166	17,159	62,325	122,698
		53,085	17,159	70,244	133,252
Liabilities:					
Creditors (due within one year)	13	79,830	12,329	92,159	28,086
Net current assets		(26,745)	4,830	(21,915)	105,166
Total Assets less current liabilities		672,720	4,830	677,550	621,234
Creditors (due after one year)		-	-	-	50,869
Net Assets		672,720	4,830	677,550	570,365
Funds of the charity:					
Restricted funds		-	4,830	4,830	8,436
Unrestricted funds		672,720	-	672,720	561,929
		672,720	4,830	677,550	570,365

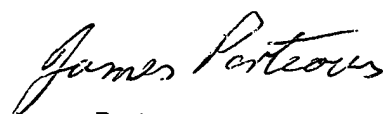
The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 30 April 2020

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 7.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Notes on 10 to 18 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 22 January 2021 and signed on their behalf by:



James Porteous

Chair

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
- (a) The Charities and Trustee Investment (Scotland) Act 2005
 - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - (c) The Companies Act 2006
 - (d) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
 - (e) 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 01 January 2015)
- 1.2. Changes to the basis of preparation
- None
- 1.3. Changes to previous accounts
- None
- 1.4. The charity meets the definition of a public benefit entity as defined by FRS 102.
- 1.5. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting policies

2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 16.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised on receipt.
- (b) Grants – where entitlement is not conditional on the delivery of a specific performance by the charity, incoming resources from grants are recognised when the charity becomes unconditionally entitled.

Grants – where related to performance and specific deliverables, incoming resources are accounted for as the charity earns the right to consideration by its performance.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (e) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

- (f) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (g) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2.4. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.5. Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives. The rates used are as follows:

(i)	Land and buildings	2%	Straight line
(ii)	Fixtures and fittings	33%	Straight line
(iii)	Floodlights	10%	Straight line
(iv)	Shelter Dug out	10%	Straight line
(v)	Café/Bar	33%	Straight line

2.6. Debtors

- (a) Debtors are recognised at the settlement amount due.
- (b) Prepayments are valued at the amount prepaid.

2.7. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

2.8. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.9. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

3. Transactions with trustees and related parties

Star Staff Solutions is the cleaning company owned by Paul Stavert, Trustee. The company was paid £14,186 (2019: £20,382) for the cleaning contract for the charity which includes the training rooms, community rooms and office. The contract was awarded prior to Mr Stavert becoming a trustee of the charity and is put out to tender on a three yearly basis. The contract is at present determined by the trustees to be the best value for money.

Stephen Philbin's wife £621 (2019: £1,934) during the year for sessional work within the charity.

Stephen Philbin's brother in law received £5,457 (2019: £6,098) during the year for sessional work with the charity.

No other expenses were reimbursed to the trustees during the year (2019: £Nil).

4. Income from donations

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
BBC Children in Need	-	29,063	29,063	28,271
People Health Trust	-	1,840	1,840	13,346
Robertson Trust	10,000	-	10,000	15,000
West Lothian Council	-	71,278	71,278	1,300
Team United	-	-	-	400
Big Lottery	-	27,000	27,000	27,000
Gift Aid	7,458	-	7,458	8,970
Donations	1,142	-	1,142	10,489
Charities Aid Foundation	1,200	-	1,200	-
Viridor_ All Sports	-	20,000	20,000	-
Groundwords UK	1,000	-	1,000	-
	20,800	149,181	169,981	104,776

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Pitch Hire	59,218	-	59,218	57,895
Programme Activities	52,322	-	52,322	59,226
	111,540	-	111,540	117,121

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

6. Income from other trading activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2020	2019
	£	£	£	£
Café Tuck Shop & Bar Takings	23,554	-	23,554	36,859
Room Hire	14,756	-	14,756	15,269
Other	2,400	-	2,400	5,927
	40,710	-	40,710	58,055

7. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2020	2019
	£	£	£	£
Sporting Purchases	-	-	-	1,048
Building and Ground Maintenance	14,267	-	14,267	31,619
Staff Costs (See Note	31,183	61,787	92,970	86,379
Sessional Coaches	6,036	-	6,036	12,016
Transport costs & Hall Hire	-	-	-	371
Heat, Light & Water	43,239	-	43,239	18,493
Project costs expenses	3,167	-	3,167	13,462
Bank Charges	933	-	933	1,270
Loan Interest	2,251	-	2,251	4,707
Insurance	3,011	-	3,011	3,123
Publicity	212	-	212	1,419
Pubs and Subs	537	-	537	923
Professional fees	1,810	-	1,810	935
Office costs	3,549	-	3,549	4,686
Cleaning costs	14,186	-	14,186	20,382
Governance (See note	1,513	-	1,513	988
Misc	1,175	-	1,175	4,265
Depreciation	27,224	-	27,224	26,570
Donations	165	-	165	-
Clifton Hall	16,710	-	16,710	-
	171,168	61,787	232,955	232,656

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

8. Other expenditure

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Café supplies	11,843	-	11,843	19,007
Bar supplies	-	-	-	5,276
Casual Staff	4,429	-	4,429	10,315
	16,272	-	16,272	34,598

9. Staff costs

	2020	2019
	£	£
Salaries and wages	81,893	77,153
Employer's national insurance	3,893	6,037
Pension contributions	7,184	3,189
	92,970	86,379

No employee received remuneration in excess of £60,000

Average number of employees

	2020	2019
Community Development	2	2
Youth Development	1	1
	3	3

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

10. Tangible assets

	Property	Floodlights & Pitches Fittings	Shelter Dug Out	Big Room Equipment	Fixture & Fittings	Total 2020
Cost	£	£	£		£	£
As at 01 May 2019	530,368	105,117	18,700	9,116	9,862	673,163
Additions	-	210,631	-	-	-	210,631
As at 30 April 2020	530,368	315,748	18,700	9,116	9,862	883,794
Depreciation						
As at 01 May 2019	32,369	91,949	13,809	9,116	9,862	157,105
Charge for year	10,598	14,764	1,862	-	-	27,224
As at 30 April 2020	42,967	106,713	15,671	9,116	9,862	184,329
Net Book Value						
As at 01 May 2019	497,999	13,168	4,891	-	-	516,058
As at 30 April 2020	487,401	209,035	3,029	-	-	699,465

11. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Independent Examination Fee	750	-	750	750
Preparation of Accounts	750	-	750	225
Filing fees	13	-	13	13
	1,513	-	1,513	988

12. Debtors

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Gift Aid	7,458	-	7,458	8,970
Trade Debtors	(139)	-	(139)	383
	7,319	-	7,319	9,353

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

13. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Members Bank Account	-	4,830	4,830	8,755
Business Bank Account	23,607	5,803	29,410	5,764
Sinking fund bank account	-	6,526	6,526	84,986
Ringfence account	20,231	-	20,231	23,093
Cash in hand	1,328	-	1,328	100
	45,166	17,159	62,325	122,698

14. Creditors (falling due within one year)

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Trade creditors	22,937	12,329	35,266	4,068
Youth Team	695	-	695	695
IE Fee	1,500	-	1,500	975
Other Accountancy Fees	750	-	750	-
HMRC	(5)	-	(5)	1,209
Loan Repayment	53,953	-	53,953	24,012
Pensions	-	-	-	(2,873)
	79,830	12,329	92,159	28,086

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

15. Movements in funds

	As at 30/04/2019	Incoming Resources	Outgoing Resources	Transfers	As at 30/04/2020
	£	£	£	£	£
Unrestricted funds					
General fund	561,929	207,231	(187,440)	91,000	672,720
Members	4,830	-	-	-	4,830
Big Lottery	3,606	27,000	(30,606)	-	-
West Lothian Council Refurbishment		65,000		(65,000)	
West Lothian Council Community Fund	-	6,000	-	(6,000)	-
West Lothian Council Christmas Lunch	-	278	(278)		-
Viridor	-	20,000	-	(20,000)	-
Peoples Trust	-	1,840	(1,840)	-	-
Children in Need	-	29,063	(29,063)	-	-
	8,436	149,181	(61,787)	(91,000)	4,830
Total funds	570,365	356,412	(249,227)	-	677,550

16. Purpose of funds

General fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Fixed Asset Fund	Administrative fund for the allocation of depreciation of fixed assets
Sinking Fund	Administrative fund for the provision of maintaining the astro turf, floodlights and goalposts
Membership Fund	Administrative fund for holding the membership fees for the individual football teams.
Room for All Fund	Restricted fund for the building and developing the large room that is used for community events.
West Lothian Council	Restricted fund for contribution towards replacement pitch
Viridor	Restricted fund for contribution towards replacement pitch
Children in Need	Restricted fund for contribution towards salary costs

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

17. Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2020
	£	£		£
Income and endowments from:				
Donations and legacies	34,859	69,917	-	104,776
Charitable activities	117,121	-	-	117,121
Other trading activities	58,055	-	-	58,055
Investments	108	-	-	108
	210,143	69,917	-	280,060
Expenditure on:				
Charitable activities	110,605	95,481	26,570	232,656
Other	34,598	-	-	34,598
	145,203	95,481	26,570	267,254
Net income/(expenditure)	64,940	(25,564)	(26,570)	12,806
Transfers between funds	(25,490)	-	25,490	-
Net movement in funds	39,450	(25,564)	(1,080)	12,806
Reconciliation of funds				
Total funds as at 01 May 2019	(78,575)	34,000	602,134	557,559
Total funds as at 30 April 2020	(39,125)	8,436	601,054	570,365