

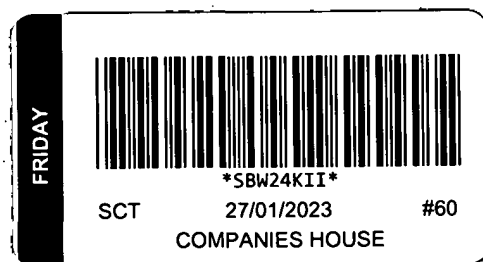
BROXBURN UNITED SPORTS CLUB TRUST

(A company limited by guarantee)

Annual Report & Financial Statements

For the year ended

30 April 2022



Company No SC337381



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

CONTENTS

Trustees' Annual Report.....	3 - 6
Independent Examiner's Report.....	7
Statement of Financial Activities.....	8
Balance Sheet.....	9
Notes to the Financial Statements.....	10 - 20

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2022

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 2022.

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

As a Sports Club, we aim to provide sporting, educational and social opportunities within our community, to change lives for the better. Broxburn United Sports Club (BUSC) plays an important role in the local community, providing a safe and social sporting environment for a number of sports clubs and teams, as well as a venue for a wide range of activities and events. We create opportunities to develop skills, maximise potential and widen social circles.

Our ability to achieve our aims has been made possible by our facility which has supported our community since opening our doors during 2010. The facilities include a full size 3G pitch, a boxing pavilion, 2 community rooms, a physiotherapy treatment room, a cafe and also multiple changing rooms.

BUSC takes pride in the range of activities we offer to the local community from primary school children trying out a variety of activities for the first time right through to those at retirement who want to stay active and socialise. We are open 7 days a week and have over 700 regular users making use of our facilities which we aim to increase our footfall and increase the occupancy of our community spaces.

Business Development

During the year the focus has been on identifying funding opportunities to support the various initiatives across the club. During 2022 we secured c.£140k in funding with a number of funds/grants either being carried over from the previous financial year or being renewed as part of a longer term grant programme.

The grants have allowed us to continue employing 3 full time members of staff along with covering the salary costs for 3 part time staff that support the operation of the site during peak times.

Community Rooms

Our Community Rooms continue to be well occupied both during the week and at the weekends. The range of activities has increased and includes dancing, yoga, pilates, personal training, Taekwondo and much, much more.

We are also seeing the room hires increasing for parties, team events and our football teams have been using the room for end of season events, presentations etc.

3G Pitch

During the past year teams have returned to fully utilising the 3G pitch and it is great to see all of the players back out enjoying their sport. Our camps continue to be popular during the various holiday periods and we are seeing a steady increase in our numbers. We have also partnered with Active Schools to offer Multi Sports Camps so that local children have a choice and are not limited to football activities.

Programmes

Post the pandemic our programmes have increased in both what we offer as a club and the participation within each of the programmes. Our Sports Development Officer is continually developing and improving what we can offer to the varied groups within the community. This includes Target Club, Skills Centre, Goalkeeper training, Autistic friendly football, Sports Club, Disney Playmakers and Netball.

The School programmes were on hold during the pandemic, however, we have started to restart a number of programmes where our team visit schools to deliver the various programmes/activities.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2022

During the past year our Youth Development Officer has launched our FUN programme. The programme aims to provide local families with an environment where they can be supported on how to cook meals on a budget as well as spending quality time with their family and the children can take part in games/activities. The programme has been a real success and has been great to see the growth within the programme.

We continue to run our Alive and Kicking programme for the older generation of our community. This programme is being run and managed by a couple of our club trustees and provides much needed support to the people that attend the various activities.

FINANCIAL REVIEW

The total income for the year was £328,017 (2021: £294,015).

During the past year we have continued to receive much needed financial support from a number of organisations, which has been very much appreciated. The details of all organisations that have contributed can be found on page 12 of this report.

Total expenditure for the year was £281,730 (2021: £185,082) with the main item of expenditure being staff costs

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 £75,883 (2021: £23,604). Within unrestricted funds the Sinking Fund of £48,519 (2021: £25,146) is set aside for the general upkeep and improvement of the AstroTurf, floodlights and goal posts and 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 2022

FUTURE PLANS

During 2023 we will be reviewing and resetting our strategy for the next 3 years. We will be working with The Cranfield Trust who provide business support on a free consultancy basis. A Project Manager will work alongside the board and the staff to shape our strategic direction and identify where we can enhance and grow what we can offer to our local community.

In parallel we will continue to seek additional funding/grant opportunities that will support our plans for the coming 3 years.

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

Transactions with trustees and related parties

- (a) During the year to 30 April 2022, £16,685.37 was paid for cleaning services to Star Staff Solutions Ltd which is part owned by trustee Paul Stavert.
- (b) No other trustee were paid remuneration or received any benefits during the year or the previous year.
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Broxburn United Sports Club Trust
Charity No	SC039547
Company No	SC337381

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2022

Registered & Principal Office Albyn Park
Greendykes Road
Broxburn
West Lothian
EH52 5BP

Website Address busc.org.uk

Current Trustees Alan Cunningham
Graeme Condie
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 FCIE
16 Comely Bank Ave
Edinburgh
EH4 1EL

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 27th January 2023 and signed on their behalf by:


Paul Smith (Jan 27, 2023 17:26 GMT)

Paul Smith
Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 APRIL 2022

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 2022, which are set out on pages 8 to 20.

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.

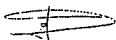
Basis of independent examiner's statement

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
16 Comely Bank Ave
Edinburgh
Midlothian
EH4 1EL
27th January 2023

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2022

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
Income and endowments from:		£	£	£	£	£
Donations and legacies	3	16,142	-	124,136	140,278	218,856
Charitable activities	4	148,281	-	-	148,281	36,291
Other trading activities	5	33,412	-	-	33,412	4,373
Investments	8	-	-	-	8	3
Job retention scheme		6,038	-	-	6,038	34,492
		203,881	-	124,136	328,017	294,015
Expenditure on:						
Raising funds	6	11,668	-	3,321	14,989	-
Charitable activities	7	116,561	33,947	116,233	266,741	184,320
Other		-	-	-	-	762
		128,229	33,947	119,554	281,730	185,082
Net movement in funds		75,652	(33,947)	4,582	46,287	108,933
Reconciliation of funds	14					
Total funds as at 01 May 2021		48,750	657,385	80,348	786,483	677,550
Total funds as at 30 April 2022		124,402	623,438	84,930	832,770	786,483

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 20 form an integral part of these accounts.

BALANCE SHEET

AS AT 30 APRIL 2022

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
Fixed assets:		£	£	£	£	£
Tangible assets	10.	-	623,438	-	623,438	657,385
Current assets:						
Stock		-	-	-	-	440
Debtors	11	11,441	-	-	11,441	8,269
Cash at bank and in hand	12	164,343	-	86,830	251,173	177,520
		175,784	-	86,830	262,614	186,229
Liabilities:						
Creditors (due within one year)	13	8,881	-	1,900	10,781	7,131
Net current assets		166,903	-	84,930	251,833	179,098
Creditors (due after one year)		42,501	-	-	42,501	50,000
Net Assets		124,402	623,438	84,930	832,770	786,483
Funds of the charity:	14					
Restricted funds		-	-	84,930	84,930	80,348
Designated - Fixed Assets		-	623,438	-	623,438	657,385
Designated - Sinking Fund Upkeep		48,519	-	-	48,519	25,146
Unrestricted funds		75,883	-	-	75,883	23,604
		124,402	623,438	84,930	832,770	786,483


The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 30 April 2022

- 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 20 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 27th January 2023 and signed on their behalf by:


Paul Smith (Jan 27, 2023 17:26 GMT)

Paul Smith
Chair


Graeme Condie
Finance Director

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Basis of preparation

- 1.2. 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)
- 1.3. The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.
- 1.4. Prior year adjustment – the prior year accounts have been restated to adjust the depreciation in line with the updated accounting policies. These adjustments are not considered to be material in relation to the reconciliation of the funds of the charity.
- 1.5. For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.
- 1.6. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

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 15

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

- (e) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (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. 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

2.5. Debtors

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

2.6. Cash

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

2.7. 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.

2.8. 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 2022

3 Income from donations and legacies

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Robertson Trust - Covid fund	-	-	-	-	5,000
Arnold Clark	-	-	1,000	1,000	-
Adapt & Thrive	-	-	50,200	50,200	-
West Lothian Council	-	-	-	-	15,250
West Lothian Council - Steps N2 Work	-	-	1,605	1,605	-
West Lothian Council - Get into Summer	-	-	12,500	12,500	-
West Lothian Council - Beyond Summer	-	-	4,675	4,675	-
Virgin O2 Neighbourly Grant	-	-	1,000	1,000	-
SCVO Kickstart Programme	-	-	8,448	8,448	-
West Lothian Council - Alive & Kicking	-	-	2,380	2,380	-
West Lothian Council - Christmas Fund	-	-	-	-	475
West Lothian Council - Sports Fund	-	-	-	-	7,250
West Lothian Council - Business Support	-	-	-	-	10,000
West Lothian Council - Councillor Disburse	-	-	1,328	1,328	650
West Lothian Council - Modernisation Fur	-	-	7,500	7,500	15,000
West Lothian Council - Strategic	1,050	-	-	1,050	18,000
West Lothian Council - Hardship	-	-	-	-	460
West Lothian Council - IEE	-	-	-	-	843
Club sport - West Lothian	-	-	-	-	250
Wellbeing Fund - Covid	-	-	-	-	5,280
Big Lottery Fund	-	-	27,000	27,000	27,000
Gift Aid	7,082	-	-	7,082	8,294
Donations	7,710	-	-	7,710	2,736
Bank of Scotland	-	-	-	-	29,103
Bank of Scotland -Colts	-	-	-	-	1,500
West Lothian Council	-	-	-	-	29,780
The Gannochy Trust B Inspired	-	-	-	-	20,000
Scot rail	-	-	-	-	500
Scottish Football Partnership	300	-	-	300	10,000
SFA - Covid	-	-	-	-	1,000
Volant Trust	-	-	6,500	6,500	-
Lottery Binspired	-	-	-	-	10,000
Scot Mid Binspired	-	-	-	-	485
	16,142	-	124,136	140,278	218,856

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

4 Income from charitable activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£		£	£	£
Pitch hire	78,310	-	-	78,310	28,876
Programme Activities	55,833	-	-	55,833	7,415
Sinking fund	14,138	-	-	14,138	-
	148,281	-	-	148,281	36,291

5 Income from other trading activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Café Tuck Shop & Bar	10,596	-	-	10,596	30
Room hire	22,578	-	-	22,578	3,940
Other	238	-	-	238	403
	33,412	-	-	33,412	4,373

6 Expenditure on raising funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Café supplies	5,994	-	1,321	7,315	762
Big Room Supplies	4,252	-	-	4,252	-
Clothing & Equipment	1,422	-	2,000	3,422	-
	11,668	-	3,321	14,989	762

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

7 Expenditure on charitable activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Staff costs (see note 9)	10,308	-	91,164	101,472	80,258
Building & Ground Maintenance	18,214	-	-	18,214	13,122
Sessional coaches	2,713	-	4,394	7,107	220
Heat, light & water	26,370	-	-	26,370	26,696
Project costs	23,713	-	12,842	36,555	2,169
Bank charges	2,426	-	-	2,426	501
Loan interest	487	-	-	487	897
Insurance	6,356	-	-	6,356	3,019
Pubs and subs	35	-	-	35	765
Professional fees	1,235	-	2,827	4,062	348
Office costs	2,858	-	5,006	7,864	723
Cleaning costs	18,049	-	-	18,049	9,681
Governance (see note 8)	913	-	-	913	1,263
Donations & grants	2,250	-	-	2,250	4,575
Clifton Hall	-	-	-	-	3,774
Depreciation	-	33,947	-	33,947	36,309
Casual Staff	634	-	-	634	-
	116,561	33,947	116,233	266,741	184,320

8 Governance costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Preparation of accounts	400	-	-	400	750
Independent Examination	500	-	-	500	500
Filing fees	13	-	-	13	13
	913	-	-	913	1,263

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

9 Staff costs

	2022	2021
	£	£
Salaries and wages	94,624	74,627
Employer's national insurance	3,032	2,079
Employer's pension contributions	3,817	3,552
	101,473	80,258

No employee received remuneration in excess of £60,000

Average number of employees	2022	2021
Community Development	2	2
Youth Development	1	1
	3	3

10 Tangible assets

	Property	Floodlights Pitches	Shelter Dug Out	Fixture & Fittings	Total 2022
Cost	£	£	£	£	£
As at 01 May 2021	530,368	305,482	18,693	4,495	859,038
As at 30 April 2022	530,368	305,482	18,693	4,495	859,038
Depreciation					
As at 01 May 2021	53,574	130,433	17,540	106	201,653
Charge for year	10,607	21,063	1,153	1,124	33,947
As at 30 April 2022	64,181	151,496	18,693	1,230	235,600
Net Book Value					
As at 01 May 2021	476,794	175,049	1,153	4,389	657,385
As at 30 April 2022	466,187	153,986	-	3,265	623,438

11 Debtors

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Gift Aid	7,083	-	-	7,083	8,294
Trade debtors	4,172	-	-	4,172	(25)
Zettle	186	-	-	186	-
	11,441	-	-	11,441	8,269

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

12 Cash at bank and in hand

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Members Bank Account	8,886	-	-	8,886	8,087
Business Bank Account	33,430	-	-	33,430	44,841
Sinking fund	48,519	-	-	48,519	25,146
Ringfence account	71,183	-	86,830	158,013	99,338
Stripe	315	-	-	315	108
Cash in Hand	2,010	-	-	2,010	-
	164,343	-	86,830	251,173	177,520

13 Creditors (falling due within one year)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Trade creditors	4,026	-	400	4,426	(21)
Youth team	3,940	-	1,500	5,440	2,302
Prep and IE fee	900	-	-	900	1,250
Pensions	479	-	-	479	586
HMRC	(464)	-	-	(464)	1,514
Accruals	-	-	-	-	1,500
	8,881	-	1,900	10,781	7,131

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

14 Movements in funds (current year)

	As at 30/04/2021	Incoming Resources	Outgoing Resources	Transfers	As at 30/04/2022
	£	£	£	£	£
Unrestricted funds					
General fund	23,604	203,881	(128,229)	(23,373)	75,883
Designated funds					
Sinking Fund - Upkeep Pitch Floodlights	25,146	-	-	23,373	48,519
Fixed Assets fund	657,385	-	(33,947)	-	623,438
	682,531	-	(33,947)	-	623,438
Restricted funds					
Members	4,830	-	-	-	4,830
The Big Lottery	20,250	27,000	(30,049)	-	17,201
B of S Alive & Kicking	29,103	-	(26,520)	-	2,583
Binspired	26,165	-	(24,104)	-	2,061
Volant Trust	-	6,500	(2,140)	-	4,360
Adapt & Thrive	-	50,200	(14,046)	-	36,154
WLC-Council Disbursement	-	1,328	(1,328)	-	-
WLC-Get in Summer	-	12,500	(5,741)	-	6,759
West Lothian Council - Beyond Summer	-	4,675	-	-	4,675
Virgin O2 Neighbourly Grant	-	1,000	(1,000)	-	-
Arnold Clark	-	1,000	(1,000)	-	-
Kickstart	-	8,448	(8,271)	-	177
West Lothian Council - Alive & Kicking	-	2,380	(410)	-	1,970
West Lothian Council - Steps N2 Work	-	1,605	-	-	1,605
West Lothian Council - Modernisation Fur	-	7,500	(4,947)	-	2,553
	80,348	124,136	(119,556)	-	84,928
Total funds	786,483	328,017	(281,732)	-	832,768

15 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.
Members fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objectives of the charity.
The Big Lottery	Restricted funding received through the Big Lottery and utilised for sports development officers' salaries and related costs.
B of S Alive & Kicking	Restricted fund to provide a programme for older people within the community
B Inspired	Restricted fund to provide a programme for children with additional needs
Volant Trust	Restricted fund to provide a programme to support the development of cooking skills and healthy eating for families

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

Adapt & Thrive	Restricted fund to help the organisation recover from the coronavirus pandemic
WLC – Council Disbursement	Restricted funds to provide support for sports programmes within the community
WLC – Get in Summer	Restricted fund to provide free places and support associated costs to allow children to access summer football camps who would otherwise not be able to participate.
WLC – Beyond Summer	Restricted fund to provide free places and support associated costs to allow children to access summer football camps.
Virgin O2 Neighbourly	Restricted fund to provide clothing and equipment to support sporting activities for the community
Arnold Clark	Restricted fund to provide clothing and equipment to support sporting activities for the community
Kickstart	Government scheme to provide support for employing young people in the community
WLC – Alive & Kicking	Restricted fund to support a programme for older people within the community
WLC – Steps N2 Work	Government scheme to provide support for employing young people in the community
WLC – Modernisation Fund	Restricted fund to provide funding to upgrade technology and systems

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

16 Movement in funds (prior year)

	Re-stated As at 30/04/2020	Incoming Resources	Outgoing Resources	Transfers	As at 30/04/2021
	£	£	£	£	£
Unrestricted funds					
General fund	(16,479)	113,477	(48,248)	-	48,750
Designated funds					
Fixed Assets Fund	689,200	-	(36,309)	4,495	657,386
	689,200	-	(36,309)	4,495	657,386
Restricted funds					
Members	4,830	-	-	-	4,830
The Big Lottery	-	27,000	(6,750)	-	20,250
West Lothian Christmas Fund	-	475	(475)	-	-
West Lothian Sport Grant	-	7,250	(7,250)	-	-
West Lothian Town Centre Fund	-	15,000	(15,000)	-	-
West Lothian Strategic Fund	-	18,000	(13,505)	(4,495)	-
West Lothian Hardship Fund	-	460	(460)	-	-
Wellbeing fund	-	5,280	(5,280)	-	-
Job Retention Scheme	-	34,492	(34,492)	-	-
Scottish Football Partnership	-	10,000	(10,000)	-	-
B of S Alive & Kicking	-	29,103	-	-	29,103
B of S _Colts	-	1,500	(1,500)	-	-
Binspired	-	30,485	(4,320)	-	26,165
IEE Employment	-	843	(843)	-	-
WLC Councillor Disbursement	-	650	(650)	-	-
	4,830	180,538	(100,525)	(4,495)	80,348
Total funds	677,551	294,015	(185,082)	-	786,484

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

17 Comparative Statement of Financial Activities

	Re-stated			
	Unrestricted	Designated	Restricted	Total
	Funds	Funds	Funds	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies	72,810	-	146,046	218,856
Charitable activities	36,291	-	-	36,291
Other trading activities	4,373	-	-	4,373
Investments	3	-	-	3
Job retention scheme	-	-	34,492	34,492
	113,477	-	180,538	294,015
Expenditure on:				
Charitable activities	47,486	36,309	100,525	184,320
Other	762	-	-	762
	48,248	36,309	100,525	185,082
Net income/expenditure	65,229	(36,309)	80,013	108,933
Transfer between funds		4,495	(4,495)	-
Net movement in funds	65,229	(31,814)	75,518	108,933
Reconciliation of funds				
Total funds as at 1st May 2020	(16,479)	689,200	4,830	677,551
Total funds as at 30th April 2021	48,750	657,386	80,348	786,484