

Charity Registration No. XR60594

Company Registration No. NI042517 (Northern Ireland)

CLUB UNITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2017

CLUB UNITED

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CLUB UNITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Darren Kirk Mrs Valerie Kirk Miss Nickie Curry Mr Leslie Haire Mrs Esther Haire Miss Tara Nicholas Miss Stephanie Ward Miss Kathryn Taylor Miss Emma McCobb Mrs Naomi Cooke Miss Amy Bunting Mrs Felicia Killen Miss Rachel Coyle Mrs Caroline Dalton Mrs Georgina James Ms Marie Simpson Ms Natasha Devonshire Ms Whitney Neely Miss Jenny O'Donnell	(Appointed 24 January 2017) (Appointed 13 January 2017) (Appointed 13 January 2017) (Appointed 13 January 2017) (Appointed 13 January 2017) (Appointed 4 November 2016) (Appointed 3 November 2016) (Appointed 3 November 2016) (Appointed 3 November 2016) (Appointed 3 November 2016) (Appointed 3 November 2016) (Appointed 3 November 2016) (Appointed 30 November 2016)
Secretary	Miss Nickie Curry	
Charity number	XR60594	
Company number	NI042517	
Registered office	Club United - Unit 1 Glendermott Valley Business Park, Church Brae Londonderry BT47 3QR	
Independent examiner	Moore Stephens (NI) LLP 21/23 Clarendon Street Derry~Londonderry BT48 7EP	

CLUB UNITED

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

Danske Bank
27 Glenshane Rd
Londonderry
BT47 2LN

CLUB UNITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2017

The Trustees present their report and accounts for the year ended 31 August 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The principal objective of the club is the provision of childcare facilities, after school clubs and summer schemes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The objectives of the Trust are as listed. The Trust has considered the UK Charity Commission's guidance on public benefit and plans to ensure that it provides public benefit and achieves its objectives as set out in the Trust's Memorandum and Articles of Association.

The trustees give careful consideration to accessibility for all without discrimination on grounds of politics, religion, race, social or economic background.

Achievements and performance

During the year Club United has provided appropriate childcare facilities on a daily basis for children aged between 4 and 12 years old. The care is provided for all children regardless of religion, culture race or means. The club operated on a charitable non-trading basis. We have worked alongside parents and carers to ensure they were involved in the planning of activities to ensure the best interests of the children were catered for as well as offering numerous play opportunities for them. We planned and organised activities, trips and workshops in relation to different cultures and beliefs to ensure that each child was catered for. We provided a summer scheme over the months of July and August where children got the opportunity to take part in the fun and stimulating activities planned. This project included workshops and outings for the children to attend which gave opportunity for them to explore and learn from different cultures and beliefs.

The objective of the project was to educate and inform children of the benefits of cultural diversity. It also provided opportunity for children to play together in a neutral environment and build lasting friendships with peers from different religious and cultural backgrounds whilst having fun.

Club United studied the needs of children within the setting and with the experience and knowledge of our qualified staff we recognised the needs of children and families within our local communities. We have provided a safe, caring and stimulating environment for the children to attend whilst giving parents and carers the opportunity to return to work or training by providing these services at an affordable cost.

Financial review

The results for the year are set out on page 7.

Total incoming resources for the year were £80,085 of which 30% was generated from grants.

Total resources expended were £79,406 of which 97% was expended on direct activities.

CLUB UNITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2017

Reserves Policy

The Trust aims to continue to increase reserves to ensure the stability of programmes, employment and everyday operations of the organisation.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Going Concern

Having reviewed the Trust's forecasts, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. The principal factors underlying this judgement include:

- Current levels of financial performance by comparison with budgeted expectations;
- Continuing support from the funders

Accordingly, the Trust continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Structure, governance and management

Governing Document

Club United is governed by its Memorandum and Articles of Association dated 8th February 2002.

The Trust is a charitable company limited by guarantee and accepted as a charity by HM Revenue and Customs under reference XR60594.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Darren Kirk	
Mrs Valerie Kirk	
Miss Nickie Curry	
Mr Leslie Haire	
Mrs Esther Haire	
Miss Tara Nicholas	
Miss Stephanie Ward	(Appointed 24 January 2017)
Miss Kathryn Taylor	(Appointed 13 January 2017)
Miss Emma McCobb	(Appointed 13 January 2017)
Mrs Naomi Cooke	(Appointed 13 January 2017)
Miss Amy Bunting	(Appointed 13 January 2017)
Miss Colleen Griffin	(Appointed 1 September 2016 and resigned 13 January 2017)
Ms Ainsley McFaul	(Appointed 1 September 2016 and resigned 30 November 2016)
Mrs Felicia Killen	(Appointed 4 November 2016)
Miss Rachel Coyle	(Appointed 3 November 2016)
Mrs Caroline Dalton	(Appointed 3 November 2016)
Mrs Georgina James	(Appointed 3 November 2016)
Ms Marie Simpson	(Appointed 3 November 2016)
Ms Natasha Devonshire	(Appointed 3 November 2016)
Ms Whitney Neely	(Appointed 3 November 2016)
Ms Victoria Thompson	(Appointed 1 September 2016 and resigned 3 November 2016)
Miss Jenny O'Donnell	(Appointed 30 November 2016)

CLUB UNITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2017

Appointment of Trustees

The Charity Trustees are also Directors of the company. A Trustee is initially elected by the Board in accordance with the Memorandum and Articles of Association.

Risk Management

The charity has developed a Risk Management Policy in relation to welfare and protection of the children who are members of the club. A Corporate Financial Risk Register is being drawn up to prioritise the risks requiring action. Risk Registers will be reviewed and updated on a regular basis or as soon as a potential risk is identified. Analysis for each risk will be detailed in the Risk Register together with the controls currently in place to mitigate the risk and the further actions required to minimise the risk.

Organisation

The Board of Trustees which administers the Trust meets on a monthly basis.

Trustee Induction

All new trustees are given an induction and provided with relevant documentation.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Club United for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

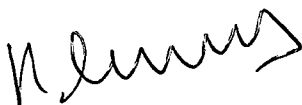
In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

Miss Nickie Curry
Trustee
Dated: 29 May 2018



Ms Marie Simpson
Trustee
Dated: 29 May 2018



CLUB UNITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLUB UNITED

We report on the accounts of the charity for the year ended 31 August 2017, which are set out on pages 7 to 16.

Respective responsibilities of Trustees and examiner

The trustees, who are also the directors of Club United for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- (iii) state whether particular matters have come to our attention.

Basis of independent examiner's report

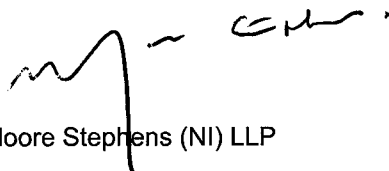
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



Moore Stephens (NI) LLP

Chartered Accountants Ireland
21/23 Clarendon Street
Derry~Londonderry
BT48 7EP

Dated: 29 May 2018

CLUB UNITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2017

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total 2017	Total 2016
	Notes	£	£	£	£	£
<u>Income from:</u>						
Donations and legacies	3	500	-	-	500	-
Charitable activities	4	71,853	1,976	5,300	79,129	69,428
Other trading activities	5	456	-	-	456	135
Total income		72,809	1,976	5,300	80,085	69,563
<u>Expenditure on:</u>						
Charitable activities	6	72,514	1,592	5,300	79,406	75,580
Net income/(expenditure) for the year/ Net movement in funds		295	384	-	679	(6,017)
Fund balances at 1 September 2016		22,806	9,598	-	32,404	38,422
Fund balances at 31 August 2017		23,101	9,982	-	33,083	32,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CLUB UNITED

BALANCE SHEET

AS AT 31 AUGUST 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	10		15,326		15,853
Current assets					
Debtors	12	13,218		9,001	
Cash at bank and in hand		7,684		10,123	
		<u>20,902</u>		<u>19,124</u>	
Creditors: amounts falling due within one year	13	<u>(3,145)</u>		<u>(2,572)</u>	
Net current assets			17,757		16,552
Total assets less current liabilities			<u>33,083</u>		<u>32,405</u>
Income funds					
Unrestricted funds - designated			9,982		9,598
Unrestricted funds - general			23,101		22,807
			<u>33,083</u>		<u>32,405</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 29 May 2018

Miss Nickie Curry
Trustee



Ms Marie Simpson
Trustee



Company Registration No. NI042517

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

1 Accounting policies

Charity information

Club United is a private company limited by guarantee incorporated in Northern Ireland. The registered office is , Club United - Unit 1, Glendermott Valley Business Park, Church Brae, Londonderry, BT47 3QR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated funds for fixed assets is that part of unrestricted funds that represents fixed assets held.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Fixtures and fittings	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

3 Donations and legacies

	2017	2016
	£	£
Donations and gifts	<u>500</u>	<u>-</u>
Donations and gifts		
Braidwater charity initiative	<u>500</u>	<u>-</u>
	<u>500</u>	<u>-</u>

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

4 Charitable activities

	2017 £	2016 £
Fee income	55,274	36,882
Performance related grants	23,855	32,546
	<u>79,129</u>	<u>69,428</u>
Analysis by fund		
Unrestricted funds - general	71,853	
Unrestricted funds - designated	1,976	
Restricted funds	5,300	
	<u>79,129</u>	
For the year ended 31 August 2016		
Unrestricted funds - general		54,461
Unrestricted funds - designated		3,328
Restricted funds		11,639
		<u>69,428</u>
Performance related grants		
Derry City Council	-	3,989
John Moore Foundation	-	3,500
Lloyds Bank	-	4,000
HSCB / Brightstart	16,579	17,579
NIE Charities Commission	-	150
Capital Grants	1,976	3,028
Irish Society	-	300
Halifax Foundation	3,500	-
DELNI	1,050	-
Waterside Neighbourhood Partnership	750	-
Other	-	-
	<u>23,855</u>	<u>32,546</u>

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

5 Other trading activities

	2017	2016
	£	£
Fundraising events	456	135

6 Charitable activities

	2017	2016
	£	£
Staff costs	54,000	52,033
Depreciation and impairment	2,459	2,451
Staff training	1,261	133
Rent & Rates	7,548	7,499
Light & Heat	1,751	2,058
Cleaning	459	319
Repairs & Maintenance	649	1,023
Printing, Postage & Stationery	455	506
Advertising	440	550
Telephone	1,414	1,157
Travel Expenses	157	153
Activities	2,413	3,692
Bank Charges & Interest	237	132
Sundry Expenses	3,534	1,733
	<u>76,777</u>	<u>73,439</u>
Share of governance costs (see note 7)	2,629	2,141
	<u>79,406</u>	<u>75,580</u>

7 Support costs

	Support costs	Governance costs	2017	2016	Basis of allocation
	£	£	£	£	
Audit fees	-	2,200	2,200	1,650	Governance
Insurance	-	429	429	491	Governance
	<u>-</u>	<u>2,629</u>	<u>2,629</u>	<u>2,141</u>	
Analysed between Charitable activities	<u>-</u>	<u>2,629</u>	<u>2,629</u>	<u>2,141</u>	

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
Child care and summer scheme	7	6
Average volunteers	2	3
	<u>9</u>	<u>9</u>

Employment costs

	2017 £	2016 £
Wages and salaries	53,928	51,920
Other pension costs	72	113
	<u>54,000</u>	<u>52,033</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 September 2016	20,145	24,649	44,794
Additions	-	1,932	1,932
At 31 August 2017	<u>20,145</u>	<u>26,581</u>	<u>46,726</u>
Depreciation and impairment			
At 1 September 2016	11,637	17,304	28,941
Depreciation charged in the year	1,039	1,420	2,459
At 31 August 2017	<u>12,676</u>	<u>18,724</u>	<u>31,400</u>
Carrying amount			
At 31 August 2017	<u>7,469</u>	<u>7,857</u>	<u>15,326</u>
At 31 August 2016	<u>8,508</u>	<u>7,345</u>	<u>15,853</u>

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2017

11	Financial instruments	2017	2016
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	13,218	9,001
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	3,145	2,416
		<u> </u>	<u> </u>
12	Debtors	2017	2016
		£	£
	Amounts falling due within one year:		
	Other debtors	13,218	9,001
		<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year	2017	2016
		£	£
	Other taxation and social security	-	156
	Trade creditors	1,377	1,032
	Other creditors	28	-
	Accruals and deferred income	1,740	1,384
		<u> </u>	<u> </u>
		3,145	2,572
		<u> </u>	<u> </u>

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £72 (2016 - £113).

15 Analysis of net assets between funds

	£	£	£	Total
				£
Fund balances at 31 August 2017 are represented by:				
Tangible assets	15,326	-	-	15,326
Current assets/(liabilities)	17,757	-	-	17,757
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	33,083	-	-	33,083
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2016- none).

Club United
Additional Notes to the Financial Statements (continued)
For the year ended 31st August 2017

17 Incoming Resources	Unrestricted funds general £	Unrestricted funds designated £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<u>Income from charitable activities</u>					
Fee income	55,274	-	-	55,274	36,882
Performance related grants:					
Derry City Council	-	-	-	-	3,989
John Moore Foundation	-	-	-	-	3,500
Lloyds Bank	-	-	-	-	4,000
HSCB/ Brightstart	9,829	-	-	9,829	17,579
NIE Charities Commission	-	-	-	-	150
Capital Grants	-	1,976	-	1,976	3,028
Irish Society	-	-	-	-	300
Halifax Foundation	-	-	3,500	3,500	-
DELNI	-	-	1,050	1,050	-
Waterside Neighbourhood Partnership	-	-	750	750	-
	65,103	1,976	5,300	72,379	69,428
<u>Donations</u>					
Braidwater charity initiative	500	-	-	500	-
	500	-	-	500	-
<u>Fundraising events</u>					
	456	-	-	456	135
	456	-	-	456	135
Total income	66,059	1,976	5,300	73,335	69,563
Capital Grants					
Western Childcare Partnership	511				
Community Foundation NI	1,465				
	1,976				

Club United

Additonal Notes to the Financial Statements (continued)

For the year ended 31st August 2017

18 Resources Expended	Unrestricted funds general £	Unrestricted funds designated £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<u>Charitable Activities</u>					
Depreciation	867	1,592	-	2,459	2,451
<u>Staff costs</u>					
Wages and salaries	53,928	-	-	53,928	51,920
Staff pension costs	72	-	-	72	113
Staff training	210	-	1,050	1,260	133
Rent and Rates	4,048	-	3,500	7,548	7,499
Light and Heat	1,751	-	-	1,751	2,058
Cleaning	459	-	-	459	319
Repairs and Maintenance	649	-	-	649	1,023
Printing, Postage and Stationery	455	-	-	455	506
Advertising	440	-	-	440	550
Telephone	1,414	-	-	1,414	1,157
Travel Expenses	157	-	-	157	153
Activities	1,663	-	750	2,413	3,692
Bank Charges & Interest	237	-	-	237	132
Sundry Expenses	3,534	-	-	3,534	1,733
	69,885	1,592	5,300	76,777	73,439
<u>Governance costs</u>					
Audit fees	2,200	-	-	2,200	1,650
Insurance	429	-	-	429	491
	2,629	-	-	2,629	2,141
Total expenditure	72,514	1,592	5,300	79,406	75,580

