Charity Registration No. XR60594

Company Registration No. NI042517 (Northern Ireland)

CLUB UNITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2019

CLUB UNITED

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CLUB UNITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Naomi Cooke	
	Mrs Felicia Killen	
	Miss Marie Simpson	
	Miss Whitney Neely	
	Miss Jenny O'Donnell	
	Miss Sandra Stewart	(Appointed 29 March 2019)
	Miss Elisha Thompson	(Appointed 28 March 2019)
	Miss S Glasgow	(Appointed 3 September 2019)
Secretary	Miss Sandra Stewart	
Charity number	XR60594	
Company number	NI042517	
Registered office	Club United - Unit 1 Glendermott Valley Business Park, Church Brae Londonderry BT47 3QR	
Independent examiner	Moore (NI) LLP 21/23 Clarendon Street Derry BT48 7EP	
Bankers	Danske Bank 27 Glenshane Rd Londonderry BT47 2LN	

CLUB UNITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2019

The Trustees present their report and financial statements for the year ended 31 August 2019.

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 £76,657 of which 29% was generated from grants.

Total resources expended were £83,487 of which 90% was expended on direct activities.

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 and up to the date of signature of the financial statements were:

Mr Darren Kirk	(Resigned 30 November 2018)
Mrs Valerie Kirk	(Resigned 30 November 2018)
Miss Nickie Curry	(Resigned 4 September 2018)
Miss Stephanie Ward	(Resigned 19 April 2019)
Mrs Naomi Cooke	
Mrs Felicia Killen	
Mrs Caroline Dalton	(Resigned 9 April 2019)
Mrs Georgina James	(Resigned 1 April 2019)
Miss Marie Simpson	
Miss Natasha Devonshire	(Resigned 31 March 2019)
Miss Whitney Neely	
Miss Jenny O'Donnell	
Miss Sandra Stewart	(Appointed 29 March 2019)
Miss Elisha Thompson	(Appointed 28 March 2019)
Miss S Glasgow	(Appointed 3 September 2019)
Miss R Bond	(Resigned 2 September 2018)

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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements 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 financial statements, 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for 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 financial statements 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 Jenny O'Donnell
Trustee
Dated: 11 August 2020

J ODonnell.

Miss Sandra Stewart
Trustee
Dated:11 August 2020

S. Stewart

CLUB UNITED

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CLUB UNITED

I report to the Trustees on my examination of the financial statements of Club United (the charity) for the year ended 31 August 2019.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Moore (NI) LLP

21/23 Clarendon Street
Derry
BT48 7EP

Dated: 11 August 2020

CLUB UNITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Income and endowments from:					
Donations and legacies	3	-	-	-	2,335
Charitable activities	4	66,864	6,200	73,064	56,666
Other trading activities	5	115	-	115	-
Other income	6	3,478	-	3,478	27,815
Total income		70,457	6,200	76,657	86,816
Expenditure on:					
Charitable activities	7	77,289	6,200	83,489	77,931
Other	11	-	-	-	15,326
Total resources expended		77,289	6,200	83,489	93,257
Net expenditure for the year/ Net movement in funds		(6,832)	-	(6,832)	(6,441)
Fund balances at 1 September 2018		26,642	-	26,642	33,083
Fund balances at 31 August 2019		19,810	-	19,810	26,642

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 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	12		14,361		16,067
Current assets					
Debtors	14	10,669		5,289	
Cash at bank and in hand		4,105		11,672	
		14,774		16,961	
Creditors: amounts falling due within one year	15	(9,325)		(6,386)	
Net current assets			5,449		10,575
Total assets less current liabilities			19,810		26,642
Income funds					
Unrestricted funds - general			19,810		26,642
			19,810		26,642

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 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 August 2020

Miss Jenny O'Donnell
Trustee
J ODonnell

Miss Sandra Stewart
Trustee
S Stewart

Company Registration No. NI042517

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 financial statements 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 financial statements, 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 financial statements.

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 financial statements.

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.

1.5 Resources expended

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.

1 Accounting policies **(Continued)**

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).

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.

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.

3 Donations and legacies

	Unrestricted funds general 2019	Total 2018
	£	£
Donations and gifts	-	2,335

3 Donations and legacies **(Continued)**

Donations and gifts		
Caw Community Group	-	750
DCSDC	-	1,000
Foyle Camera Club	-	535
Other	-	50
	-	2,335

4 Charitable activities

	2019 £	2018 £
Fee income	**50,664**	38,266
Performance related grants	**22,400**	18,400
	73,064	56,666
Analysis by fund		
Unrestricted funds - general	**66,864**	
Restricted funds	**6,200**	
	73,064	
For the year ended 31 August 2018		
Unrestricted funds - general		54,466
Restricted funds		2,200
		56,666
Performance related grants		
Community Foundation NI	-	2,000
HSCB / Brightstart	**16,200**	16,200
Waterside Neighbourhood Partnership	-	200
National Lottery Fu7nd	**6,200**	-
Other	-	-
	22,400	18,400

5 Other trading activities

	Unrestricted funds general 2019 £	Total 2018 £
Fundraising events	**115**	-

6 Other income

	Unrestricted funds general 2019 £	Total 2018 £
Other income	**3,478**	27,815

7 Charitable activities

	2019	2018
	£	£
Staff costs	**58,962**	54,722
Depreciation and impairment	**1,706**	985
Staff training	**1,105**	1,058
Rent & Rates	**7,935**	2,097
Light & Heat	**1,490**	4,083
Cleaning	**327**	455
Repairs & Maintenance	**960**	1,673
Printing, Postage & Stationery	**1,390**	789
Advertising	**119**	303
Telephone	**1,108**	1,119
Travel Expenses	**7**	7
Activities	**3,160**	4,970
Bank Charges & Interest	**186**	121
Sundry Expenses	**2,638**	3,189
	81,093	75,571
Share of governance costs (see note 8)	**2,396**	2,360
	83,489	77,931
Analysis by fund		
Unrestricted funds - general	**77,289**	75,731
Restricted funds	**6,200**	2,200
	83,489	77,931
For the year ended 31 August 2018		
Unrestricted funds - general	75,731	
Restricted funds	2,200	
	77,931	

8 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Audit fees	-	1,860	1,860	1,830	Governance
Insurance	-	536	536	530	Governance
	-	2,396	2,396	2,360	
Analysed between					
Charitable activities	-	2,396	2,396	2,360	

9 Trustees

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

10 Employees

Number of employees
The average monthly number of employees during the year was:

	2019 Number	2018 Number
Child care and summer scheme	6	7
Average volunteers	2	2
	8	9

Employment costs	2019 £	2018 £
Wages and salaries	58,158	54,330
Other pension costs	804	392
	58,962	54,722

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

11 **Other**

	Unrestricted funds	Unrestricted funds	Total	Total
	2019 general	2019 designated	2019 £	2018 £
Net loss on disposal of tangible fixed assets	-	-	-	15,326
	-	-	-	15,326
For the year ended 31 August 2018	5,344	9,982		15,326

12 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2018	**3,805**	**13,247**	**17,052**
At 31 August 2019	**3,805**	**13,247**	**17,052**
Depreciation and impairment			
At 1 September 2018	**238**	**747**	**985**
Depreciation charged in the year	**381**	**1,325**	**1,706**
At 31 August 2019	**619**	**2,072**	**2,691**
Carrying amount			
At 31 August 2019	**3,186**	**11,175**	**14,361**
At 31 August 2018	3,567	12,500	16,067

13 Financial instruments

	2019	2018
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	**10,669**	5,289
Carrying amount of financial liabilities		
Measured at amortised cost	**6,799**	5,801

14 Debtors

	2019	2018
Amounts falling due within one year:	£	£
Other debtors	**10,669**	5,289

15 Creditors: amounts falling due within one year

	2019	2018
	£	£
Other taxation and social security	**2,526**	585
Trade creditors	**2,825**	2,141
Other creditors	**262**	38
Accruals and deferred income	**3,712**	3,622
	9,325	**6,386**

16 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 £804 (2018 - £392).

17 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).