

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended**  
**31st July 2023**  
**for**  
**BWFC Supporters Trust**

Mike Egan & Co  
Chartered Accountants  
168 Lee Lane  
Horwich  
Bolton  
Lancashire  
BL6 7AF

**BWFC Supporters Trust**

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**for the Year Ended 31 July 2023**

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**BWFC Supporters Trust**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

**Principal address**

C/O University of Bolton Stadium  
Burnden Way  
Bolton  
BL6 6JW

**Trustees**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**BWFC Supporters Trust**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

	Notes	2023 Funds £	2022 Funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		17,620	9,147
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	2	<u>21,098</u>	<u>15,290</u>
<b>Total resources expended</b>		<u>21,098</u>	<u>15,290</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(3,478)	(6,143)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		47,300	47,300
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>43,822</u></u>	<u><u>47,300</u></u>

The notes form part of these financial statements

**BWFC Supporters Trust**

**Balance Sheet**  
**At 31 July 2023**

	Notes	2023 Funds £	2022 Funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	400	400
<b>CURRENT ASSETS</b>			
Cash at current bank account		26,824	30,317
Cash at community bank account		13,000	13,000
<b>DEBTORS</b>			
Amounts falling due within one year		-	
<b>CREDITORS</b>			
Amounts falling due within one year	5	(360)	(360)
<b>NET CURRENT ASSETS</b>		<u>39,464</u>	<u>42,957</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		39,864	43,357
<b>NET ASSETS</b>		<u>39,864</u>	<u>43,357</u>
<b>FUNDS</b>			
Unrestricted funds	6	<u>39,864</u>	<u>43,357</u>
<b>TOTAL FUNDS</b>		<u>39,864</u>	<u>43,357</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

**BWFC Supporters Trust**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. COSTS OF GENERATING INCOME**

	2023	2022
Support costs	<u>21,113</u>	<u>15,290</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, other benefits or expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**BWFC Supporters Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**4. TANGIBLE FIXED ASSETS**

Fixtures and  
Fittings

**COST**

At 1 August 2022 and 31 July 2023

400

**NET BOOK VALUE**

At 31 July 2023

400

At 31 July 2022

400

**DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2023

2022

Other debtors

-

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2023

2022

Other creditors

360

360

**BWFC Supporters Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**6. MOVEMENT IN FUNDS**

	At 01/08/2022	Net Movement In Funds	At 31/07/2023
<b>Unrestricted funds</b>			
General fund	41,157	(3493)	44,650
<b>TOTAL FUNDS</b>	<u>41,157</u>	<u>(3493)</u>	<u>44,650</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
General fund	17,620	21,098	(1,536)
<b>TOTAL FUNDS</b>	<u>17,620</u>	<u>21,098</u>	<u>(1,536)</u>

**Comparatives for movement in funds**

	At 01/08/2021	Net Movement In Funds	At 31/07/2022
<b>Unrestricted funds</b>			
General fund	47,300	(6413)	40,887
<b>TOTAL FUNDS</b>	<u>47,300</u>	<u>(6413)</u>	<u>40,887</u>

A current year 12 months and prior year 12 months combined net movement in funds:

	At 01/08/2021	Net Movement in Funds	At 31/07/2022
<b>Unrestricted funds</b>			
General fund	41,157	(9906)	31,251
<b>TOTAL FUNDS</b>	<u>41,157</u>	<u>(9906)</u>	<u>31,251</u>

**BWFC Supporters Trust**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

	2023	2022
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Event tickets	2,105	1950
Membership subscriptions	8,280	7,197
Coach Tickets	7235	-
Contribution fighting fund	-	-
Sponsorship	-	-
<b>Total incoming resources</b>	<b><u>17,620</u></b>	<b><u>9,147</u></b>
<b>RESOURCES EXPENDED</b>		
<b>Support costs</b>		
Website development	4,409	7,157
Website costs	900	2,211
Social media support	3,850	4,550
Professional fees	360	360
Coach Hire	6,225	-
Meeting costs		50
Event expenses	1,754	2,200
Marketing	-	-
BWFC	3,600	3,600
<b>Total resources expended</b>	<b><u>21,098</u></b>	<b><u>20,128</u></b>
<b>NET INCOME/(EXPENDITURE)</b>	<b><u>(3478)</u></b>	<b><u>(6143)</u></b>

This page does not form part of the statutory financial statements