

Annual Return (AR30) form

Society Name: Brentford Football Community Society Limited

Society Num: 29244 R

An Annual Return must be completed by all societies registered under the Co-operative and Community Benefit Societies Act 2014 ('the Act') (including any societies previously registered under the Industrial and Provident Societies Act 1965). The Annual Return must include:

- this form;
- a set of the society's accounts; and
- where required, an audit report or report on the accounts.

A society must submit the Annual Return within 7 months of the end of the society's financial year. Failure to submit on time is a prosecutable offence.

Please note that this form, including any details provided on the form, will be made available to the public through the Mutuels Public Register.

For guidance on our registration function for societies, which includes guidance on the requirement to submit an Annual Return, please see [here](#)

2.1 What date did the financial year covered by these accounts end?

30/06/2018

3.1 Please provide the names of the people who were directors of the society during the financial year this return covers.

Some societies use the term 'committee member' or 'trustee' instead of 'director'. For ease of reference, we use 'director' throughout this form.

Name of Director	Month of Birth	Year of Birth
Stewart Purvis	Oct	1947
David Merritt	Jun	1973
Chris Tate	Sep	1979

Donald Kerr	Sep	1952
Jon Gosling	Jan	1956
Ron Cooper	Dec	1947
Bill Hagerty	Apr	1939
Andre Sawyer	Nov	1976
Greville Waterman	Mar	1955

3.2 All directors must be 16 or older. Please confirm this is this case:

All directors are aged 16 or over

3.3 Societies are within the scope of the Company Director Disqualification Act 1986 (CDDA). Please confirm that no director is disqualified under that Act:

No director is disqualified

3.4 Please state any close links which any of the directors has with any society, company or authority.

'Close links' includes any directorships or senior positions held by directors of the society in other organisations.

William Hagerty - Director The London Press Club (02053919) and B.J.R. Publishing Ltd (02373378)
David Merritt - Director Brentford FC Ltd 03642327
Donald Kerr - Director Griffin Park Stadium Ltd 00071215
Greville Waterman - Director Support Through Court 04360133
Jonathan Gosling - Director The Nurture Business Ltd 08621748 and Gabriel Management Con. Ltd 08889212

3.5 Please provide the name of the person who was secretary at the end of the financial year this return covers.

Societies must have a secretary

Name of Secretary

Donald Kerr

Month of Birth

Sep

Year of Birth

1952

4.1 Please confirm that:

accounts are being submitted with this form

the accounts comply with relevant statutory and accounting requirements

the accounts are signed by two members and the secretary (3 signatures in total)

4.2 Based on the accounts, please provide the information requested below for the financial year covered by this return.

Number of members

914

Turnover

29,635

Assets

990,375

Number of Employees

0

Share Capital

904

**Highest rate of interest
paid on shares**

0

4.3 What Standard Industrial Classification code best describes the society's main business?

Where more than one code applies, please select the code that you feel best describes the society's main business activity. You will find a full list of codes [here](#)

SIC Code

**Activities of other membership organizations
n.e.c. (94990)**

*

Societies are required to appoint an auditor to audited unless they are small or have disapplied this requirement. For further guidance see chapter 7 of our guidance:

<https://www.fca.org.uk/publication/finalised-guidance/fg15-12.pdf>

5.1 Please select the audit option the society has complied with:

- Full Professional Audit
- Auditor's report on the accounts
- Lay Audit
- No audit

5.2 Please confirm the audit option used by the society is compliant with the society's own rules and the Act

- We have complied with the audit requirements

5.3 Please confirm any audit report (where required) is being submitted with this Annual Return

- Yes
- Not applicable

5.4 Is this society accepted by HM Revenue and Customs (HMRC) as a charity for tax purposes?

- Yes
- No

5.5 If the society is registered with the Office of the Scottish Charity Regulator (OSCR) please provide your OSCR registration number.

- Registered
- Not applicable

5.6 Is the society a housing association?

- No
- Yes

6.1 Is the society a subsidiary of another society?

- Yes
- No

6.2 Does the society have one or more subsidiaries?

(As defined in sections 100 and 101 of the Act)

- Yes
- No

All societies are registered meeting one of two conditions for registration. These are that the society is either:

- a bona fide co-operative society ('co-operative society'); or
- are conducting business for the benefit of the community ('community benefit society').

You must answer the questions set out in in the next section of this form, depending on which condition for registration you meet.

If you are not sure which condition for registration applies to the society please see chapters 4 and 5 of our guidance [here](#).

7.1 Condition for Registration

- Co-operative society
- Community Benefits society

Community benefit societies must answer the following questions in relation to the financial year covered by this return.

7B.1 What is the business of the society?

For example, did you provide social housing, run an amateur sports club etc.

To safeguard Brentford Football Club for its supporters, so that it has a stable and sustainable future as a professional football club and is a club which its supporters can continue to call their own

To do everything to preserve the power the Society has to appoint a director on the board of Brentford Football Club and as a special shareholder, to veto the sale of the Lionel Road ground if the sale does not meet the requirements as specified in the Brentford Football Club Ltd. Articles of Association

7B.2 Please describe the benefits to the community the society delivered?

Here we are looking to see what the benefits to the community were. Community can be said to be the community at large. For example, did you relieve poverty or homelessness through the provision of social housing.

To strengthen the bonds between the Club, its supporters, the local community and the fan base, Brentford FC Community Sports Trust and the community which it serves by providing the Club's board members and senior executives with oversight and advice on relations with supporter groups and to encourage and promote the principles of supporter representation on the board of any company owning or controlling the Club
Also to encourage an interest in the heritage and values of the Club and specifically the role of the Society and supporter activism and to provide information to members and to conduct the affairs of the Society in accessible and appropriate ways

7B.3 Please describe how the society's business delivered these benefits?

The business of the society must be conducted for the benefit of the community. Please describe how the society's business (as described in answer to question 7B.1) provided benefit to the community.

The Society has a right to appoint a Director to the board of Brentford Football Club and in doing so delivers member benefits as a result of their being represented on the board. The Society promotes its identity and awareness through a proactive recruitment policy and strong communication ethos thereby providing regular updates and information to its members about the business it conducts.

7B.4 Did the society work with a specific community, and if so, please describe it here?

For instance, were the society's activities confined to a specific location; or to a specific group of people? Please note that in serving the needs of any defined community, the society should not inhibit the benefit to the community at large.

The society operates principally within the area of the London boroughs of Hounslow, Ealing, and Richmond but enjoys a UK and international membership of club fans and the Society works to strengthen all bonds between the Club, its supporters, the local community and the fan base and the Brentford FC Community Sports Trust

7B.5 What did the society do with any surplus or profit?

For instance, did you pay a dividend to members (and if so, on what basis); did money get reinvested in the business; put into reserves; used for some other purpose?

No dividend paid
No distribution of surplus

7B.6 Please state any significant commercial arrangements that the society has, or had, with any other organisation that could create, or be perceived as creating, a conflict of interest.

Please tell us how you ensured that any such conflict of interest did not prevent the society from acting for the benefit of the community.

The Society has no significant commercial arrangements that could create, or be perceived as creating, a conflict of interest

The Society has a conflict of interest policy and board members are obliged to make any relevant declaration at each board meeting

REGISTRATION NUMBER IP29244R

BEES UNITED
The Brentford Supporters' Trust

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

SOCIETY INFORMATION

FOR THE YEAR ENDED 30 JUNE 2018

Officers and Advisers	David Merritt (Chairman) Donald Kerr (Secretary) Stewart Purvis Andre Sawyer Greville Waterman Chris Tate (Treasurer) Bill Hagerty Ron Cooper Jon Gosling Stephen Walter	Appointed 17th March 2018 Appointed 17th March 2018 Resigned 17 March 2018
Secretary	Donald Kerr	
Company number	IP29244R	
Registered office	Griffin Park Braemar Road Brentford Middlesex TW8 0NT	
Accountants	Levy + Partners Limited Chartered Accountants 7 - 8 Ritz Parade Western Avenue London W5 3RA	
Bankers	The Co-operative Bank P O Box 250 Skelmersdale WN8 6WT Barclays Bank Plc United Kingdom House 180 Oxford Street London W1D 1EA	

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

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BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 JUNE 2018

This is the Annual Chairman's Statement that reports on operations for Bees United ("BU") during the year ending 30 June 2018. These accounts are for BU with no subsidiary entities.

This will be my last Chairman's statement as I will shortly be standing down from the Board of Bees United after nearly twelve years, which is the maximum allowable under the rules of the society. I have written to Members to inform them of this, to thank all those who have supported and enabled the success of BU and Brentford Football Club during that period. I also congratulated my successor, Stewart Purvis, who will be taking on both my Chairman responsibilities and also my role representing BU on the Board of the Football Club.

The football season 17/18 (to which these accounts relate) was our fourth consecutive season in the Championship, and our fourth consecutive top ten finish. We are therefore very clearly in the most successful period for the Club since the post war years. At the beginning of the season it looked like it could be very different, but after a run of eight games without a win the quality of our squad showed through and the results started to go our way.

The point about the quality of our squad is critical to the sustainability of the Football Club. We are sustainable because we sell our players for good money, and this was evident as Birmingham poached three of our first teamers (including 'fan-favourite' Jota) and then later in the season when Lasse Vibe went to China. This is only sustainable because we replace those players with new ones who can be our first teamers of tomorrow, and this was evident as we signed Henrick Dalsgaard, Neal Maupay, Ollie Watkins, Kamohelo Mokotjo and Emiliano Marcondes (and that is just the players who have gone straight into the first team-we had great Development Squad signings too). The fantastic atmosphere at Griffin Park when Birmingham came to visit was important for our supporters (and great entertainment), but this cycle of player recruitment, development and ultimately sale and replacement is critically important to the financial viability of the Club. Long it may continue!

The World Cup was after the season to which this report relates, but it is noteworthy that one of those recruits - Henrik Dalsgaard - became the first Brentford player to play in the World Cup. He played in every one " of Denmark's" matches, and every time I watch him play for us I can't quite grasp the reality that we have a World Cup standard player on the pitch. What a difference from when I started twelve years ago - we were relegated from League One to League Two, and by Christmas were facing the prospect of relegation out of the Football League!

Continuing the theme of sustainability (which is so important to Bees United) another massive milestone in the Club's history "was achieved when" as the construction of the new stadium at Lionel Road started in April 2018. The steel has gone up quickly, and suddenly Brentford is top of mind to anyone coming in to London on the M4, or coming over Kew Bridge. It looks fantastic, and it will be incredible when we play there at the start of the 2020/21 season.

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 JUNE 2018

At the end of the financial year in question Matthew Benhams cumulative investment in Brentford FC exceeded £113.9m, with £33.6m of that being secured loans specifically related to the Brentford Community Stadium project. Again, I cannot avoid thinking back to the early years of my Chairmanship when getting through a round of a Cup competition had a material impact on the immediate solvency of the Club. We are operating at a different level on the pitch, and a different level off it. It means we as supporters can thoroughly enjoy the success it is bringing, and it means we need to keep on ensuring that all that investment is calculated to make the Club more sustainable. I am confident that investing a new stadium and making over £14m in 'gains on disposal' of players demonstrates that.

Bees United continues to maintain that critical focus. I will be stepping down from BU and from the Board of BFC to be replaced by Stewart. At the same time Donald Kerr will be stepping down from Bees United for the same reason as myself, but it is a credit to him (and BU) that he has been asked by Cliff Crown to continue in his role as Vice-Chairman and non-executive director at BFC. He will do this in his personal capacity (BU have a contractual entitlement to a single Board position, which will be Stewart), but it is great that his contribution to BFC is recognised, and also great that we will continue to have a 'friend of BU' in that role. Meanwhile we will continue to nominate the independent adjudicator under the Club ticketing charter, and we continue to have the critically important Golden Share (preventing the inappropriate sale of Griffin Park).

At the period ending 30th June 2018 BU had revenues of £989,461 (PE17: £965,131) and an operating profit of £24,330 (PE17: £26,459). Now we are debt-free, we have accumulated a healthy net asset value of £990,375 (PE17: £966,255). Our membership at the Period End was 914 (PE17: 1,124).

I will be retiring from Bees United and Brentford FC with mixed emotions. I am thoroughly satisfied with the incredible journey we have travelled over the twelve years of my involvement. Thanks for that has to go primarily to Matthew Benham, but also to all those who have campaigned, fundraised and supported as both BU and the Club have progressed. I am thoroughly disappointed to be standing down on the cusp of the new stadium opening, on the cusp of what I am sure will be imminent promotion to the Premier League... and it would also have been nice to watch us win at Wembley for once! But I will enjoy those experiences from the terraces in the months and years to come.

I will be retiring confident in the leadership of Bees United, both Stewart as Chair and the other members of the Board. I am sure they will take the organisation from strength to strength. The threats to the existence of Brentford Football Club are no longer so immediate as a threatened takeover or imminent insolvency, but - in clear contrast to many other Clubs - it is great to have an organisation like Bees United maintaining a Supporter focus on ongoing sustainability and long term success of Brentford Football Club.

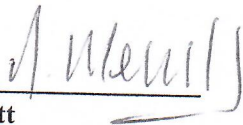
BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 JUNE 2018

My thanks - as always - goes to the members and volunteers who have enabled BU to exist, but most especially my colleagues past and present on the BU Board. You have supported, enabled, challenged and delivered, and made a twelve year journey both successful and enjoyable.

Without you none of this would be possible.



David Merritt
Chairman

Dated: 12 March 2019

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

BOARD MEMBERS' REPORT

FOR THE YEAR ENDED 30 JUNE 2018

The Board Members present their report with the financial statements of the Society for the year ended 30 June 2018.

Principal activities

The Society's principal activity during the year continued to be that of a football supporter society.

Constitution

The Society is registered under the Co-operative and Community Benefit Societies Act 2014.

Guiding Principles:

The Society is run on the following fundamental principles:

- Accountability - through annual elections to the Society Board in line with Supporters' Direct recommended practice ;
- Democracy - by fully involving members in key decisions of the society and operating in an engaging manner;
- Inclusive - by setting a membership fee that is affordable to all and open to all;
- Open - by being transparent in all our activities.

Principal Aims :

The Society was set up with the following principal aims:

- To maintain a senior Professional football club in the local community;
- To bring the benefits of football closer to the community;
- To have elected supporter representation on the Board of the Club;
- To raise sufficient funds to invest in the club in pursuance of the above.

Board Members

Currently Serving

Elected Directors

David Merritt (Chairman)

Donald Kerr (Secretary)

Stewart Purvis

Andre Sawyer

Greville Waterman

Chris Tate (Treasurer)

Bill Hagerty

Ron Cooper

Jon Gosling

Stephen Walter

Appointed : 17th March 2018

Appointed : 17th March 2018

Resigned : 17th March 2018

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

BOARD MEMBERS' REPORT

FOR THE YEAR ENDED 30 JUNE 2018

Statement of Board Members' Responsibilities

The board members are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

The board members are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the society and of the surplus or deficiency for that year. In preparing those financial statements, the board members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that Society will continue in business.

The board members are responsible for maintaining satisfactory systems of internal control and keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the society and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The board members are responsible for maintenance and integrity of the corporate and financial information included on the society's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board on 12 March 2019.

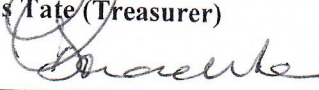
Signed on behalf of the board



David Merritt (Chairman)



Chris Tate (Treasurer)



Donald Kerr (Secretary)

**INDEPENDENT ACCOUNTANTS' REPORT UNDER S85 OF THE CO-OPERATIVE AND
COMMUNITY BENEFIT SOCIETIES ACT 2014 ON THE UNAUDITED FINANCIAL
STATEMENTS OF BRENTFORD FOOTBALL COMMUNITY SOCIETY**

FOR THE YEAR ENDED 30 JUNE 2018

We report on the unaudited financial statements of Brentford Football Community Society Limited for the year ended 30 June 2018 set out on pages 7 to 12.

This report is made solely to the society's members, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the society's members that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the society's members, as a body, for our work or for this report.

Respective responsibilities of officers (board members) and reporting accountants

The society's officers (board members) are responsible for the preparation of the accounts, and they consider that the society is entitled to opt out of an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

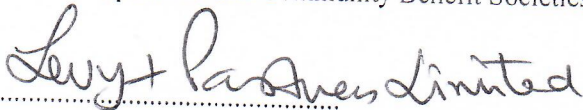
Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the society, and making such limited enquiries of the officers of the society as we considered necessary for the purposes of this report. These procedures provide the only assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the accounts are in agreement with the accounting records kept by the society under Section 75 of the Co-operative and Community Benefit Societies Act 2014;
- (b) having regard only to, and on the basis of, the information contained in those accounting records the accounts have been drawn up in a manner consistent with the accounting requirements of the Co-operative and Community Benefit Societies Act 2014; and
- (c) the society satisfied the conditions for exemption from an audit of the accounts for the year specified in Section 84(1) of the Co-operative and Community Benefit Societies Act 2014 and did not, at any time within that year, fall within any of the categories of societies not entitled to the exemption specified in Section 84 (3) of the Co-operative and Community Benefit Societies Act 2014.



Levy + Partners Limited
Chartered Accountants
7 - 8 Ritz Parade
Western Avenue
London
W5 3RA

Date: 12 March 2019

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2018

		2018	2017
	Notes	£	£
Income	2	<u>28,460</u>	<u>32,812</u>
Expenditure			
Other operating income		(5,291)	(6,473)
		<u>1,101</u>	<u>97</u>
Operating surplus		<u>24,270</u>	<u>26,436</u>
Other interest receivable and similar income		74	54
Surplus for the year		<u>24,344</u>	<u>26,490</u>
Taxation	3	(14)	(31)
Net Surplus for the year	7	<u>24,330</u>	<u>26,459</u>
Retained surplus brought forward		965,131	938,672
Retained surplus carried forward		<u><u>989,461</u></u>	<u><u>965,131</u></u>

The notes on pages 10 to 12 form an integral part of these financial statements.

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

BALANCE SHEET

AT 30 JUNE 2018

	Notes	2018		2017	
		£	£	£	£
Current assets					
Debtors	4	689,620		689,387	
Cash at bank and in hand		310,947		287,057	
		<u>1,000,567</u>		<u>976,444</u>	
Creditors: amounts falling due within one year	5	(10,192)		(10,189)	
Net current assets			<u>990,375</u>		<u>966,255</u>
Total assets less current liabilities			<u>990,375</u>		<u>966,255</u>
Net assets			<u>990,375</u>		<u>966,255</u>
Capital and reserves					
Share capital	6		914		1,124
Income and Expenditure account	7		989,461		965,131
Members' funds			<u>990,375</u>		<u>966,255</u>

For the year ending 30 June 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

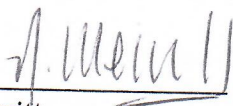
The notes on pages 10 to 12 form an integral part of these financial statements.

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

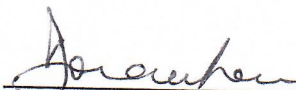
**BALANCE SHEET (CONTINUED)
DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
FOR THE YEAR ENDED 30 JUNE 2018**

The financial statements were approved by the Board of directors and authorised for issue on 12 March 2019, and are signed on its behalf by:

All of the members of Brentford Football Community Society Limited have consented to the preparation of the and the abridged for the current year ending 30 June 2018 in accordance with Section 444(2A) of the Companies Act 2006.



**David Merritt
Chairman**



**Donald Kerr
Secretary**



**Chris Tate
Treasurer**

Company registration number IP29244R

The notes on pages 10 to 12 form an integral part of these financial statements.

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

1. Accounting policies

1.1. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

1.2. Transition to FRS 102

There were no transitional adjustments.

1.3. Accounting policies

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

1.4. Members Subscription Income

Members subscriptions for both annual and life memberships are recognised as income on a receipts basis.

1.5. Going concern

The accounts have been prepared on the assumption that the society is able to carry on business as a going concern, which the board members consider appropriate having regard to the circumstances.

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

3. Taxation

UK current year taxation

	2018	2017
	£	£
UK corporation tax	14	11
Adjustments in respect of previous periods	-	20
	<u>14</u>	<u>31</u>

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

4. Debtors

	2018	2017
	£	£
Secured loans to Brentford FC Limited	402,000	402,000
Unsecured loans to Brentford FC Limited	279,909	279,961
Amounts owed by Brentford Holdings Limited	7,711	7,426
	<u>689,620</u>	<u>689,387</u>

5. Creditors: amounts falling due within one year

	2018	2017
	£	£
Loan notes	8,000	8,000
Corporation tax	14	11
Accruals and deferred income	2,178	2,178
	<u>10,192</u>	<u>10,189</u>

6. Share capital

The company does not have an authorised share capital. Each adult member own one share in the society which is not transferrable. The share is cancelled if an individual ceases to be a member.

Movement in shares

	2018	2017
	£	£
At 1 July 2017	1,114	1,025
Movements	(210)	99
At 30 June 2018	<u>904</u>	<u>1,124</u>

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

7. Reserves	Profit and loss account £	Total £
At 1 July 2017	965,131	965,131
Profit for the year	24,330	24,330
At 30 June 2018	<u>989,461</u>	<u>989,461</u>

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

The following pages do not form part of the statutory accounts.

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2018

	2018		2017	
	£	£	£	£
Income from members				
Income from members				
Members' annual subscriptions	-		-	
Members' standing order payments	<u>28,250</u>		<u>32,911</u>	
		28,460		32,812
Other Income				
Sundry income	<u>1,101</u>		<u>97</u>	
		1,101		-
Interest receivable				
Interest receivable	<u>74</u>		<u>54</u>	
		74		54
Income for the year		<u>29,635</u>		<u>32,866</u>

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2018

	2018		2017	
	£	£	£	£
Deduct: Expenses				
Use of premises	200		200	
Insurance	1,651		910	
Printing, postage and stationery	1,013		2,644	
Legal and professional	-		495	
Accountancy	1,800		1,800	
General expenses	87		34	
Subscriptions and memberships	265		390	
Profits/losses on disposal of tangible assets	275		-	
		(5,291)		(6,473)
Surplus for the year		<u>24,344</u>		<u>26,393</u>

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

Opinion

We have audited the financial statements of Brentford Football Community Society Limited (the 'society') for the year ended 30 June 2018 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Co-operative and Community Benefit Societies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the society in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the board members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the board members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the society's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

Other information

The board members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Co-operative and Community Benefit Societies Act 2014

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the board members' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - the board members' report has been prepared in accordance with applicable legal requirements.
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BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the society and its environment obtained in the course of the audit, we have not identified material misstatements in the board members' report.

We have nothing to report in respect of the following matters where the Co-operative and Community Benefit Societies Act 2014 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of board members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the board members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the board members' report.

Responsibilities of board members

As explained more fully in the board members' responsibilities statement, the board members responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board members are responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the society or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements for the year ended 30 June 2018 were approved by the board members on 12 March 2019 and exemption from audit was incorrectly claimed. As a result the financial statements contain a number of inappropriate statements and references to being unaudited, and omit certain disclosures referring to audited accounts. Furthermore, the financial statements omit some disclosures and accounting policies that may be required under FRS 102 section 1A. Our audit work has assessed the nature of these errors and omissions and has concluded that they are not material in terms of the financial statements providing a true and fair view. Our opinion is therefore, not modified in this regard.

Use of our report

This report is made solely to the society's members, as a body, in accordance with Co-operative and Community Benefit Societies Act 2014. Our audit work has been undertaken so that we might state to the society's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the society's members, as a body, for our audit work, for this report, or for the opinions we have formed.

BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BRENTFORD FOOTBALL COMMUNITY SOCIETY LIMITED

Robin Evans

Robin Evans BA FCA CTA (Senior Statutory Auditor)
for and on behalf of Carpenter Box
Chartered Accountants
Statutory Auditor
Worthing

05/01/2022

Carpenter Box is a trading name of Carpenter Box Limited
