

REGISTERED NUMBER: SC559259 (Scotland)

Unaudited Financial Statements for the Year Ended 31 May 2019

for

Behind The Goals Limited

Contents of the Financial Statements
for the Year Ended 31 May 2019

	Page
Balance Sheet	1
Notes to the Financial Statements	3

Behind The Goals Limited (Registered number: SC559259)

Balance Sheet
31 May 2019

	Notes	31.5.19 £	31.5.18 £
FIXED ASSETS			
Tangible assets	3	200,104	229,801
CURRENT ASSETS			
Debtors	4	1,107	1,045
Cash at bank		<u>503</u>	<u>3,716</u>
		1,610	4,761
CREDITORS			
Amounts falling due within one year	5	<u>(4,633)</u>	<u>(4,761)</u>
NET CURRENT LIABILITIES		<u>(3,023)</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		197,081	229,801
CREDITORS			
Amounts falling due after more than one year	6	<u>(200,104)</u>	<u>(229,801)</u>
NET LIABILITIES		<u>(3,023)</u>	<u>-</u>
RESERVES			
Income and expenditure account		<u>(3,023)</u>	<u>-</u>
		<u>(3,023)</u>	<u>-</u>

The notes form part of these financial statements

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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.
- (b)

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 5 December 2019 and were signed on its behalf by:

Mr A C Thomson - Director

Notes to the Financial Statements
for the Year Ended 31 May 2019

1. **STATUTORY INFORMATION**

Behind The Goals Limited is a private company, limited by guarantee, domiciled in Scotland, registration number SC559259. The registered office is The Falkirk Stadium, Westfield, Falkirk, Stirlingshire, FK2 9DX.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales in respect of rental income, excluding value added tax. Income is recognised at the point at which the facilities are used.

Tangible fixed assets and depreciation

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

Short leasehold	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

The directors have considered the residual value of all tangible fixed assets to be immaterial and therefore all tangible fixed assets are depreciated to nil value.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

2. ACCOUNTING POLICIES - continued

Provisions

Provisions are recognised when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Provisions are discounted where the time value of money is material.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

3. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 June 2018 and 31 May 2019	182,305	47,366	19,929	249,600
DEPRECIATION				
At 1 June 2018	12,154	6,316	1,329	19,799
Charge for year	18,231	9,473	1,993	29,697
At 31 May 2019	30,385	15,789	3,322	49,496
NET BOOK VALUE				
At 31 May 2019	151,920	31,577	16,607	200,104
At 31 May 2018	170,151	41,050	18,600	229,801

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19 £	31.5.18 £
Trade debtors	1,047	1,045
VAT	60	-
	<u>1,107</u>	<u>1,045</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19 £	31.5.18 £
VAT	-	137
Accruals and deferred income	4,633	4,624
	<u>4,633</u>	<u>4,761</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE
YEAR**

	31.5.19	31.5.18
	£	£
Capital grants	<u>200,104</u>	<u>229,801</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.