



## **Mutual Societies Annual Return Form (AR30)**

For societies registered under the Co-operative and Community Benefit Societies Act 2014

### **Society name:**

NEWCASTLE UNITED SUPPORTERS SOCIETY LIMITED

### **Important information you should read before completing this form**

You must use this form if you are a:

- registered society (previously referred to as an 'industrial and provident society')
- co-operative society
- community benefit society

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

You must submit this form and the society's accounts within 7 months of the end of your financial year. Failure to submit is an offence for which the society may be prosecuted.

Please note:

- we have an information note that may assist you in completing this application
- any personal details you give on the form will be placed on the society's public file.
- it is important you give accurate and complete information and disclose all relevant information. If you do not, it may take us longer to process your annual return.

Please keep a copy of the form and supporting documents for future reference.

### **Terms in this form**

'FCA', 'PRA', 'us' and 'we' refer to the Financial Conduct Authority or Prudential Regulation Authority.

'You' refers to the person signing the form on behalf of the society.

'The 2014 Act' is the Co-operative and Community Benefit Societies Act 2014



## Mutual Societies Annual Return Form (AR30)

For societies registered under the Co-operative and Community Benefit Societies Act 2014

### Filling in the form

1 If you are using your computer to complete the form:

- use the TAB key to move from question to question and press SHIFT TAB to move back to the previous question; and
- print the completed form and arrange for it to be signed by all relevant individuals.

2 If you are filling in the form by hand:

- use black ink;
- write clearly; and
- arrange for it to be signed and dated by all relevant individuals.

3 If you make a mistake, cross it out and initial the changes; do not use correction fluid.

4 If you:

- leave a question blank;
- do not get the form signed; or
- do not attach the required supporting information

without telling us why, we will treat the application as incomplete. This will increase the time taken to assess your application.

5 If there is not enough space on the form, you may use separate sheets of paper. Clearly mark each separate sheet of paper with the relevant question number. Any separate sheets should be signed by the signatories to the form.

6 **Email a scanned copy of the signed form and supporting documents to**

**[mutualsanrtns@fca.org.uk](mailto:mutualsanrtns@fca.org.uk)**

or send it by post to:

Mutuals Team  
Financial Conduct Authority  
25 The North Colonnade  
Canary Wharf  
LONDON  
E14 5HS

7. Please make sure you include:

- this form
- a set of printed accounts – signed by two members and the secretary (3 signatures in total)
- an audit report or accountant's report where required; and
- any supporting documents.

# 1 Details of society

## 1.1 Details of the society

Register number	IPO 30721
Registered office address	37 STURDEE GARDENS, WEST JESMOND, NEWCASTLE UPON TYNE, ENGLAND
Postcode	NE2 3QU

## 1.2 Year end date (dd/mm/yyyy)

See Note 1.2

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## Committee of management

If you are a club you do not need to give a year of birth in questions 1.3-1.6.

The names of the members of the Committee at the date on which the return is signed should be entered below in BLOCK CAPITALS.

## 1.3 Details of Chairman

Name	NORMAN WATSON
Address	DRAPERS COTTAGE SLAYLEY NORTHUMBERLAND
Postcode	NE47 0AA
Year of birth	1942
Business occupation and other directorships	EMPLOYEE OWNERSHIP EXPERT. PARTNER CO-OWNERSHIP SOLUTIONS LLP

## 1.4 Details of Treasurer

Name	PAUL BROWN-KING
Address	37 STURDEE GARDENS, WEST JESMOND, NEWCASTLE UPON TYNE.
Postcode	NE2 3QU
Year of birth	1956
Business occupation and other directorships	CHARTERED CERTIFIED ACCOUNTANT

## 1.5 Details of Secretary

Name	ANDREW HARRISON
Address	79 ROSEDEN WAY, GREAT PARK, NEWCASTLE UPON TYNE
Postcode	NE13 9BD
Year of birth	1977
Business occupation and other directorships	EMPLOYEE OWNERSHIP EXPERT. PARTNER CO-OWNERSHIP SOLUTIONS LLP. DIRECTOR OF: SUTCLIFFE PLAY TRUSTEES LIMITED; PRIMEPAC SOLUTIONS TRUSTEES LIMITED; ECOSULIS TRUSTEES LIMITED; ICOF PLC TRITON GLOBAL TRUSTEES LIMITED

## 1.6 Details of Members of the Committee

Name	Address	Year of birth	Business occupation and other directorships
COLIN WHITTLE	4A CANONSFIELD CLOSE, ABBEY FARM, NEWCASTLE UPON TYNE, NE15 9XB	1962	DIRECTOR OF LEGAL SERVICES
MICHAEL MARTIN	5 WOODLANDS, OUSTON, CHESTER LE STREET, DH2 1TP	1963	1963
PETER FANNING	9 MAYFAIR GARDENS, SOUTH SHIELDS, NE34 6LZ	1956	RETIRED CIVIL SERVANT
ALEX HURST	7 STARSLEY PLACE SEATON DELEVAL NE25 OFS	1988	BUSINESS OWNER

Please use separate sheets of paper if you need more space, following the instructions provided in section 5 above.

Please indicate how many separate sheets of paper you have used

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**Please continue, answering all questions.**

**1.7 Are any members of the society's committee disqualified as directors under the Company Director Disqualification Act 1986?**

- No  
 Yes

**1.8 Does the society carry out any activity which is regulated under the Financial Services and Markets Act 2000? (e.g. accepting deposits in a form other than withdrawable shares; offering insurance products; undertaking residential mortgage business). If 'yes' please state the society's Financial Services Register firm reference number**

- No  
 Yes

Financial Services Register firm reference number

N/A

**1.9 Is the society a subsidiary of another society?**

- No  
 Yes

**1.10 Does the society have one or more subsidiaries?**

- No  
 Yes

**1.11 Is the society currently accepted by the HM Revenue and Customs as a charity for tax purposes?**

- No  
 Yes

Please confirm you have attached a copy of the letter from HM Revenue and Customs confirming charitable tax status:

- Yes

**1.12 Is this society a charity registered with the Office of the Scottish Charity Regulator (OSCR)?**

- No  
 Yes ▶ provide your Scottish Charity number below

N/A

**1.13 Is the society registered with one of the following (please tick)?**

- Homes and Communities Agency
- The Welsh Ministers
- Scottish Housing Regulator

If so, please provide your register number

N/A

**All societies must answer the following questions:**

- if a **bona fide co-operative society** go to question 1.14
- if **existing for the benefit of the community** go to question 1.19

**Bona fide co-operative society**

**1.14 How did members benefit from the business, industry or trade of the society during the year?**

**1.15 Is membership of the society required to obtain the benefits offered by it?**

- Yes
- No

**1.16 In what way did members participate in an ongoing basis in the society's primary business during the year?**

**1.17 How did members democratically control the society?**

**1.18 How did the society use any surplus/profit?**

If the society distributed the surplus/profit to members please explain how this was done.

Please use separate sheets of paper if you need more space (see section 5 above)

Please indicate how many separate sheets of paper you have used.

**Continue to 2.1**

## Community benefit society

### 1.19 Who are the community the society benefited?

Supporters of Newcastle United Football Club. Primarily, the communities of Newcastle upon Tyne, Tyneside and North East of England, but our members are actually spread across the UK.

### 1.20 How did the society benefit that community during the year?

Throughout the year we have continued to promote the concept of community ownership of NUFC and looked to educate our members on this subject through conferences, explored mechanisms to raise finance to achieve this and supported the wider community through leading an initiative to support food banks.

### 1.21 How did the society use any surplus/profit?

The committee of the Society has been focussed on ensuring financial sustainability of the Society and has retained surpluses. However, we have again organised events focussed on raising awareness of fan ownership and co-operative principles. In addition we have recognised 'local achievers' who promote the principles of fan ownership and funded their attendance at NUFC games. We continued to fund and support our junior trust that will help younger members of our community access football coaching programmes at no cost to them.

Please use separate sheets of paper if you need more space (see section 5 above).

Please indicate how many separate sheets of paper you have used.

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**Continue to 2.1**



# 2 Statistics

## Account details

### 2.1 You must enter the figures below

See notes for help on items E-T. Enter NIL where applicable

A	Members at beginning of year	746
B	Members ceased during year	48
C	Members admitted during year	8
D	Members at end of year	706
E	Turnover for year	6321
F	Total of income and expenditure (receipts and payments added together)	13173
G	Net surplus/(deficit) for year	(530)
H	Fixed assets	0
I	Current assets	3137
J	Total assets (equal to amount in row O, below)	3137
K	Current liabilities	400
L	Share capital	706
M	Long-term liabilities	0
N	Reserves	2031
O	Total liabilities, share capital & reserves (K+L+M+N) (equal to amount in J above)	3137

All societies (excluding clubs) must complete boxes P-T

P	Investments in other registered societies	0
Q	Loans from members	0
R	Loans from Employees' Superannuation Schemes	0
S	Dividends on sales	0
T	Share interest	0



**2.2 Names of subsidiaries as defined in sections 100 and 101 of the Co-operative and Community Benefit Societies Act 2014**


**2.3 Names of subsidiaries not dealt with in group accounts (if any) and reasons for exclusions (as approved by the FCA)**

The society must have written authority from us to exclude a subsidiary from group accounts


# 3

## The audit

### 3.1 Type of audit used for the attached accounts.

If the society has used a full professional audit or an accountant's report then the report must be prepared by a registered auditor.

- Full professional audit   ▶ Continue to section 4
- Accountant's report      ▶ Complete questions 3.2 and 3.3
- Lay audit                   ▶ Complete questions 3.2 and 3.3
- Unaudited                  ▶ Complete questions 3.2 and 3.3

### 3.2 Do the society's registered rules allow the society not to undertake a full professional audit?

- No
- Yes

### 3.3 Has the membership passed at a general meeting a resolution allowing the society not to undertake a full professional audit for the year of account in question? (In accordance with section 84 of the Co-operative and Community Benefit Societies Act 2014)

- No
- Yes

# 4 Accounts and signature

## Accounts

**4.1 Date on which the accounts and balance sheet will be/were laid before the AGM (dd/mm/yyyy)**

3 1 / 0 1 / 2 0 1 6

**4.2 Has your society produced accounts to the minimum standard required?**


Yes ▶ you must confirm that you have attached the accounts and the audit/accountant's report bearing the original signatures of the auditor (if required by law), the secretary and the two committee members.  Attached

No ▶ you must produce accounts to the minimum standard required, see notes for details.

## Signature – all societies to complete

**4.3 The Secretary of the society must sign and date below**

I certify that the information in this form is correct to the best of my knowledge and belief.

Name	ANDREW HARRISON
Signature	
Phone number	07740 640768
Email	ANDREW.HARRISON@NUST.ORG. UK
Date	21/3/17

**Newcastle United Supporters  
Society Limited**

**Financial Statements for period  
1st September 2015 to 31st August 2016**

***Register No: IP030721***

# **Newcastle United Supporters Society Limited**

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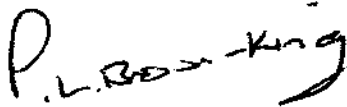
**Newcastle United Supporter's Society Ltd - Treasurer's Report – Position of Affairs  
Financial Statements to 31 August 2016**

The Society generated an income of £6,322 and expenditure of £6,852 creating a small deficit of £530. Reserves amount to £2,031.

The extraordinary item represents the change in shareholder numbers between 2015 and 2016.

**Current Position**

The board remains committed to ensuring that all current and future activities are either self-funding or are comfortably supported from our reserves without risking the continuing operational requirements

A handwritten signature in black ink that reads "P. L. Brown - King". The signature is written in a cursive style with a large initial 'P'.

**Paul Brown – King Treasurer**



## **Independent Auditor's Report to the members of Newcastle United Supporters Society Limited**

I have audited the financial statements of Newcastle United Supporters Society Limited for the twelve months ended 31.08.2016 which comprise the Income & Expenditure Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the society's members, as a body, in accordance with section 9 of the Friendly and Industrial and Provident Societies Act 1968. My audit work has been undertaken so that I might state to the society's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the society and the society's members as a body, for my audit work, for this report, or for the opinions I have formed.

### **Respective responsibilities of the committee of management and auditors**

The committee of management's responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of the Committee of Management's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Industrial & Provident Societies Act 1965 and the Friendly & Industrial & Provident Societies Act 1968. I also report to you if in my opinion the information given in the Committee of Management's Report is not consistent with the financial statements.

In addition I report to you if, in my opinion, the society has not kept proper accounting records, if a satisfactory system of internal control has not been established and maintained, or if I have not received all the information and explanations I require for our audit.

I read the Committee of Management's Report and consider the implications for my report if I become aware of any apparent misstatements within it.

### **Basis of audit opinion**

I conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the committee of management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the society's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In my opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the society's affairs as at 31.08.16 and of its excess of expenditure over income for the period then ended, and
- The financial statements have been properly prepared in accordance with the Industrial & Provident Societies Act 1965 and the Friendly & Industrial & Provident Societies Act 1968.

**S M Lowery**  
**Statutory Auditor**  
**21 Runnymede,**  
**Great Lumley,**  
**Chester le Street,**  
**Co. Durham,**  
**DH3 4LN**

**Date: 24 January 2017**

# Newcastle United Supporters Society Limited

## Income & Expenditure Account for the period 1st September 2015 to 31 August 2016

Income	Note	2016 £ Total	2015 £ Total
Income generated from Activities	2	6,321	6,276
Charitable Collections			
Interest Received		1	1
<b>Total Income</b>		<u>6,322</u>	<u>6,277</u>
<b>Expenditure</b>			
Trust Expenditure	3	6,852	7,627
Charitable Contributions			
<b>Total Expenditure</b>		<u>6,852</u>	<u>7,627</u>
<b>Net Surplus</b>		<u>(530)</u>	<u>-1,350</u>
<b>Extraordinary Item</b>	7	40	23
<b>Net Surplus (Deficit) in Funds</b>		<u>(490)</u>	<u>(1,327)</u>
<b>Balance brought forward</b>		2,521	3,848
<b>Balance Carried Forward</b>		<u>2,031</u>	<u>2,521</u>

There are no other gains or losses other than the income and expenditure for the period

## Newcastle United Supporters Society Limited

Balance Sheet as at 31st August 2016	Note	2016 £	2015 £
<b>Current Assets</b>			
Debtors	4	0	750
Cash held		<u>3,137</u>	<u>2,917</u>
		<u>3,137</u>	<u>3,667</u>
<b>Less: Current Liabilities</b>			
Due for payment within one year	5	400	400
<b>Net Assets</b>		<u>2,737</u>	<u>3,267</u>
Share Capital		696	746
Reserves		2,031	3,406
<b>Funds Surplus (Deficit)</b>		<u>2,727</u>	<u>4,152</u>

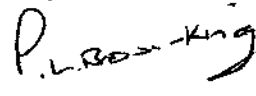
The Financial Statement has been prepared by the requirements of the Industrial and Provident Societies Acts 1965 - 2003 and the Companies Act 2006 and have been delivered accordingly

It is the Committee's responsibility to ensure that the following are applied  
 (a) selecting suitable accounting policies and then applying them consistently;  
 (b) making judgements and estimates that are reasonable and prudent;  
 (c) preparing financial statements on a going concern basis, unless it is inappropriate to presume the society will continue in business;  
 (d) keeping proper accounting records (F, I & P Act 68, FSA 74);  
 (e) safeguarding the assets of the club; and  
 (f) taking reasonable steps for prevention and detection of fraud and other Irregularities (ISA 700.9.1).

These accounts have been approved by the Committee on 24th January 2017



N Watson (Chair)



P Brown - King (Treasurer)



A Harrison (Secretary)

## Newcastle United Supporters Society Limited

### 1) Accounting Policies

- a) The accounts have been prepared in accordance with applicable accounting standards that are acceptable under the Industrial & Provident Friendly Society Acts 1965 - 2003
- b) Income received is accounted for on a receivable basis and credited to income.
- c) Expenditure is recognised in the accounts as paid or due for payment
- d) Grants are accounted for in period to which the expenditure to which they relate has been expended

Income generated from Activities	2016 £	2015 £
Members Subscriptions	4,055	5,510
Sponsorship	2,250	750
Fund Raising	16	16
Charitable Donations		
Other Charitable Fund Raising		
<b>Total</b>	<b>6,321</b>	<b>6,276</b>

Trust Expenditure	2016 £	2015 £
Paypal finance costs	152	182
Grant Expenditure		
Sport Sponsorship Scheme	3,000	3000
Sponsorship and Trophies		350
Audit	400	400
Local Achiever Match Tickets		0
Conference, Legal and Admin	3,300	3,695
<b>Total</b>	<b>6,852</b>	<b>7,627</b>

4) Debtors	2016 £	2015 £
Sponsorship		750
	<b>0</b>	<b>750</b>

5) Creditors	2016 £	2015 £
Admin		
Audit	400	400
	<b>400</b>	<b>400</b>

### 6) Management Remuneration

No member of the management committee has received remuneration during the financial period

### 7) Extraordinary Item

Change in share holders numbers