

FIELD OF DREAMS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

SC 209251

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FIELD OF DREAMS

COMPANY INFORMATION

AS AT 31 AUGUST 2002

NUMBER	SC209751
INLAND REVENUE RECOGNISED BODY NUMBER	SC030419
DIRECTORS	F D Falconer K Harris (Resigned 11 September 2002) G W Henry A G Herbert C Kelner (Resigned 23 October 2002) G Paterson C G Paterson M T Reid (Resigned 15 October 2002) D A Smith W A Tavendale (Resigned 18 June 2002)
SECRETARY	W A Tavendale (Resigned 18 June 2002) DW Company Secretarial Services (Appointed 18 June 2002)
REGISTERED OFFICE	Saltire Court 20 Castle Terrace Edinburgh EH1 2EN
BANKERS	Bank of Scotland PO Box No 5 The Mound Edinburgh EH1 1YZ
AUDITORS	Springfords Chartered Accountants Dundas House Westfield Park Eskbank Edinburgh EH22 3FB
SOLICITORS	Anderson Legal Dundas & Wilson WS Saltire Court 20 Castle Terrace Edinburgh EH1 2EN

FIELD OF DREAMS

DIRECTOR'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2002

The directors present their report and the audited group financial statements for the year ended 31 August 2002.

OBJECTIVES

The company's objectives are to further such of the charitable objects and objectives of the Juvenile Diabetes Foundation (UK) and for the British Diabetic Association and other such registered charities as the directors may approve.

MISSION STATEMENT

Field of Dreams aims, through its fundraising events and grant-making activities, to support research directed towards finding a cure for Type 1 Diabetes. We also give grants to support registered charities and voluntary organisations that are sponsored by our sports partners.

STATUS

The company was incorporated on 7 August 2000. Field of Dreams is a company limited by guarantee and has obtained permission from the Registrar of Companies to omit the word "limited" from the company name. The company has been recognised by the Inland Revenue as a charity – No. SC030419.

FOOTBALL AID TRADING LIMITED

The charity's wholly owned trading subsidiary carries out non-charitable trading activities for the charity.

RESULTS

The surplus for the period amounted to £71,381 (2001 - £218,746).

PRINCIPAL ACTIVITY AND REVIEW OF THE PERIOD

Football Aid was an idea borne out of the desire to create an exciting and rewarding way to raise funds for diabetes research.

Football Aid receives the full endorsement and support of The Football Association, The Scottish Football Association, The FA Premier League, The Scottish Premier League, The Football League and The Scottish Football League.

During the period the company continued to support Football Aid and distributed funds, as determined by the directors, to various community projects and diabetes related charities.

FIELD OF DREAMS

DIRECTOR'S REPORT (CONTINUED)

DIRECTORS

The directors of the company during the period ended 31 August 2002 were as follows:-

F D Falconer	
K Harris	(Resigned 11 September 2002)
G W Henry	
A G Herbert	
C Kelner	(Resigned 23 October 2002)
G Paterson	
C G Paterson	
M T Reid	(Resigned 15 October 2002)
D A Smith	
W A Tavendale	(Resigned 18 June 2002)

The Board of Directors meets quarterly to approve donations and to determine the charity's policies. Two of the Directors are responsible for recommendations in respect of donations to charities and voluntary organisations. Recommendations are made after due consideration of, and with reference to the assessors reports and evidence gathered through the approved assessment process. All applications and assessments are presented to the Board. Appropriate levels of delegated authority are in place. The authority of the Board is required for all donations.

Freelance assessors are responsible for assessment of applications for funds, and report to the Directors responsible for recommendations. Assessors also liaise with the Directors in matters relating to policy. Appropriate levels of authority are delegated to the Directors responsible for recommendations to the Board. Financial control is maintained at Head Office. The grant programme is managed by the Director based in Head Office.

Directors' skills and interests are regularly reviewed, and prior to seeking a new Director the Board specifically reviews the composition of the Board to identify skills required.

The Directors meet four times a year as a Board, and also have periodic awaydays with staff to review a particular strategic issue or issues.

STYLE OF ACCOUNTS

Field of Dreams is a recognised charity, incorporated under the Companies Act 1985, and as such is required to prepare Annual Accounts in the format laid down by the Act. In addition we have complied with the recommendations of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000, in so far as they relate to the charity.

INVESTMENT POWERS

The directors have the power under the company's memorandum of association to invest the monies of the company, not immediately required for the furtherance of its objects, in or on such investments, securities or property as may be thought fit and to appoint an investment manager to invest the monies of the company.

FIELD OF DREAMS

DIRECTOR'S REPORT (CONTINUED)

GRANT MAKING POLICY

Field of Dreams accepts applications which are reviewed against specific criteria. Current areas of specific interest have been determined for the period 2003 (see below). Grants are agreed by the Board of Directors for a one, two or three year period, and monitored on an annual basis.

It is an objective of Field of Dreams that money raised will be distributed into 3 main areas, set out below:

Diabetes Related Projects

A primary aim is to support research directed towards finding a cure for Type 1 diabetes. Support will also be considered for research into the strategies for the prevention of Type 1 diabetes and its complications, and for improving the lifestyles of children and young people with diabetes on a day-to-day basis.

Local Community Charities & Voluntary Organisations

Voluntary and charitable organisations, supported by their local participating football club, which would want to improve services and facilities to people within their local communities.

Nominated Charities of the Football Authorities

National and regional organisations, named by the football authorities as their nominated charities, which are seeking to develop services into new areas of need.

RESERVES POLICY

Reserves include Designated Funds for Diabetes Related projects, Local Community & Voluntary Organisations and Nominated Charities of the Football Authorities.

The Board also recognise the benefit of, and need to, developing Football Aid as a key strategic project for the organisation, and have therefore approved an allocation towards its continued development and operations.

RISK MANAGEMENT

The Directors have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FIELD OF DREAMS

DIRECTOR'S REPORT (CONTINUED)

AUDITORS

Springfords were appointed auditors during the year and the company has, by elective resolution under Section 386(1) of the Companies Act 1985, dispensed with the annual reappointment of the auditors. It is therefore deemed that Springfords are to act as auditors until further notice.

By Order of the Board

A handwritten signature in black ink, appearing to read 'G Paterson', written over a horizontal line.

G Paterson
Director

Date : 19 February 2003

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FIELD OF DREAMS

We have audited the financial statements of Field of Dreams for the year ended 31 August 2002 which comprise the Group Income and Expenditure Account, Group Balance Sheet, Balance Sheet, Group Statement of Financial Activities, and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's shareholders, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders 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 company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

As described in the statement of Director's responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards 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 judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us 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 our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the company as at 31 August 2002 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Springfords

**Springfords
Chartered Accountants
Registered Auditors**

**Dundas House
Westfield Park
Eskbank
Edinburgh**

Date : 19 February 2003

FIELD OF DREAMS

GROUP INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2002

(1)

	Notes	2002 £	2001 £
INCOME	2		
Donations		494,876	186,761
Gift Aid recoverable		62,816	-
Trading income from events		13,658	87,934
Sponsorship income		-	324,662
Miscellaneous income		1,792	-
		<u>573,142</u>	<u>599,357</u>
EXPENDITURE			
Grants	13	93,622	-
Assessment costs		1,110	-
Event running costs	14	85,536	163,963
Administration costs	15	329,997	220,097
		<u>510,265</u>	<u>384,060</u>
OPERATING SURPLUS FOR THE PERIOD	5	62,877	215,297
Bank interest receivable		8,504	3,449
SURPLUS FOR THE PERIOD		<u>71,381</u>	<u>218,746</u>

There are no recognised gains and losses in 2002 or 2001 other than those included in the surplus for the periods above and therefore no separate statement of total recognised gains and losses has been presented.

(1) Results relate to the period from 7 August 2000 (date of incorporation of the company) to 31 August 2001.

FIELD OF DREAMS

GROUP BALANCE SHEET

AS AT 31 AUGUST 2002

	Notes	£	2002	£	£	2001	£
Fixed Assets							
Tangible Fixed Assets	6		62,591			26,336	
Current Assets							
Stock		13,395		7,547			
Debtors	7	35,895		-			
Cash at bank and in hand		283,397		234,624			
		<u>332,687</u>		<u>242,171</u>			
Creditors: amounts falling due within one year	9	<u>(100,900)</u>		<u>(49,761)</u>			
Net Current Assets			231,787			192,410	
Total Assets			<u>294,378</u>			<u>218,746</u>	
Creditors: amounts falling due after more than one year	10		(4,251)			-	
Total Assets less Liabilities			<u>290,127</u>			<u>218,746</u>	
Reserves							
Unrestricted Funds	11		<u>290,127</u>			<u>218,746</u>	

The financial statements on pages 11 to 17 were approved by the Board on 19 February 2003 and signed on their behalf by:



G Paterson
Director

FIELD OF DREAMS

BALANCE SHEET

AS AT 31 AUGUST 2002

	Notes	2002 £	2001 £
Fixed Assets			
Investment in subsidiary undertaking	8	1	1
Current Assets			
Cash at bank and in hand		274,395	202,153
Debtors	7	203,956	26,967
		<u>478,351</u>	<u>229,120</u>
Creditors: amounts falling due within one year	9	<u>(6,174)</u>	<u>(2,000)</u>
Net Current Assets		<u>472,177</u>	<u>227,120</u>
Total Assets		<u><u>472,178</u></u>	<u><u>227,121</u></u>
Reserves			
Unrestricted Funds	11	<u><u>472,178</u></u>	<u><u>227,121</u></u>

The financial statements on pages 11 to 17 were approved by the Board on 19 February 2003 and signed on their behalf by:



G Paterson
Director

FIELD OF DREAMS

GROUP STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2002

		Total Unrestricted Funds	
		2002	(1) 2001
	Notes	£	£
INCOMING RESOURCES			
Activities in furtherance of the Charity's objectives:			
<i>Donations</i>		494,876	186,761
<i>Gift Aid recoverable</i>		62,816	-
<i>Sponsorship income</i>		-	324,662
Activities for generating funds:			
<i>Trading income from events</i>		13,658	87,934
<i>Interest from deposit account</i>		8,504	3,449
<i>Miscellaneous income</i>		1,792	-
TOTAL INCOMING RESOURCES		581,646	602,806
RESOURCES EXPENDED			
Costs of activities in furtherance of the Charity's objectives:			
<i>Grants</i>	13	93,622	-
<i>Assessment costs</i>		1,110	-
Cost of activities for generating funds	14	85,536	163,963
Management and administration	15	329,997	220,097
TOTAL RESOURCES EXPENDED		510,265	384,060
NET INCOMING RESOURCES		71,381	218,746
FUNDS BALANCE BROUGHT FORWARD AT 1 SEPTEMBER 2001		218,746	-
FUNDS BALANCE CARRIED FORWARD AT 31 AUGUST 2002	11	290,127	218,746

(1) Results relate to the period from 7 August 2000 (date of incorporation of the company) to 31 August 2001.

FIELD OF DREAMS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

1 ACCOUNTING POLICIES

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with applicable Accounting Standards in the United Kingdom, relevant statutory requirements, the charity's founding document and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000, in so far as they relate to the charity.

As allowed by paragraph 3(3) of Schedule 4 to the Companies Act 1985, the directors have, due to the special nature of the company's business, adapted the prescribed format for the profit and loss account.

As allowed by section 230 of the Companies Act 1985 the holding company's profit and loss account has been omitted from these accounts.

1.2 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

1.3 Tangible fixed assets and depreciation

The cost of fixed assets is their purchase price together with any incidental costs of acquisition.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its estimated useful life, as follows:

Website	- Straight Line over 3 years
Fixtures, fittings and equipment	- Straight Line over 4 years
Computer equipment	- Straight Line over 3 years

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5 Stock

Stock is valued at the lower of cost and net realisable value

1.6 Donations, legacies and similar income

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is deemed to be when the charity becomes entitled to the resource. Donations are received from numerous individuals and it is not considered appropriate to list such items due to their small individual values.

1.7 Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources. Resources expended include attributable VAT that cannot be recovered.

FIELD OF DREAMS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

1 ACCOUNTING POLICIES (CONTINUED)

1.8 Recognition of grants awarded

Grants awarded are recognised when they have been approved by the Board of Directors and the terms and conditions have been accepted by the recipient organisation.

1.9 Basis of consolidation

The group financial statements consolidate the financial statements of the charity and its subsidiary for the year ended 31 August 2002.

1.10 Deferred taxation

Provision is made for deferred taxation using the incremental liability approach to take account of all timing differences between the incidence of income and expenditure for taxation and accounting purposes that have originated but not reversed at the balance sheet date.

2 INCOME

Income includes all sources of funds receivable by the company.

3 DIRECTORS' EMOLUMENTS

	2002		2001	
	Group	Company	Group	Company
	£	£	£	£
Emoluments	66,426	17,833	59,970	-
Company contributions to personal pension plan	4,755	-	1,167	-

Directors emoluments were paid by the subsidiary undertaking.

The Directors were not paid or reimbursed for expenses during either period.

The subsidiary operates a defined contribution pension scheme in respect of the directors. The scheme and its assets are held by independent managers. The pension charge above represents contributions due from the subsidiary.

FIELD OF DREAMS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

4 STAFF COSTS AND NUMBERS

	2002		2001	
	Group £	Company £	Group £	Company £
Wages and salaries	119,317	17,833	97,058	-
Social security costs	11,757	1,739	7,697	-
Other pension costs	4,755	-	1,167	-
	<u>135,829</u>	<u>19,572</u>	<u>105,922</u>	<u>-</u>

No employees emoluments were in excess of £50,000 in either period.

The average weekly number of employees was made up as follows:

	2002 No.	2001 No.
Events staff (over the period of events)	5	5
Administration	2	2
	<u>7</u>	<u>7</u>

5 SURPLUS FOR THE PERIOD

	2002		2001	
	Group £	Company £	Group £	Company £
The surplus for the period is stated after charging/(crediting):-				
Auditors' Remuneration:				
- audit services	5,500	2,750	3,500	2,000
- Increase in prior year audit services	2,000	2,000	-	-
- accounting services	-	-	500	-
Depreciation	37,643	-	13,168	-
Pension contribution	4,755	-	1,167	-
	<u></u>	<u></u>	<u></u>	<u></u>

FIELD OF DREAMS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

6 TANGIBLE FIXED ASSETS

	Website £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost				
At 1 September 2001	39,504	-	-	39,504
Additions in period	56,600	1,892	15,406	73,898
At 31 August 2002	96,104	1,892	15,406	113,402
Depreciation				
At 1 September 2001	13,168	-	-	13,168
Charge for period	32,035	473	5,135	37,643
At 31 August 2002	45,203	473	5,135	50,811
Net book value				
At 31 August 2002	50,901	1,419	10,271	62,591
At 31 August 2001	26,336	-	-	26,336

Included above are assets held under finance leases of hire purchase contracts as follows:

	2002		2001	
Asset description	Net book value £	Depreciation charge £	Net book value £	Depreciation charge £
Computer equipment	8,846	4,423	-	-

7 DEBTORS

	2002		2001	
	Group £	Company £	Group £	Company £
Amounts due from subsidiary undertaking	-	168,061	-	26,967
Other debtors	34,895	34,895	-	-
Prepayments and accrued income	1,000	1,000	-	-
	35,895	203,956	-	26,967

The balance due above of £168,061 is interest free and repayable on demand.

8 INVESTMENT IN SUBSIDIARY UNDERTAKING

The company owns 100% of the issued share capital of Football Aid Trading Limited, a company incorporated in Scotland.

FIELD OF DREAMS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

9 CREDITORS: amounts falling due within one year

	2002		2001	
	Group	Company	Group	Company
	£	£	£	£
Directors loan	70,000	-	-	-
Net obligations under finance leases and hire purchase contracts	3,401	-	-	-
Trade creditors	1,202	-	-	-
Other taxes and social security costs	2,669	-	1,224	-
Accruals and deferred income	23,628	6,174	48,537	2,000
	<u>100,900</u>	<u>6,174</u>	<u>49,761</u>	<u>2,000</u>

The balance due above of £70,000 is interest free and considered not to be repayable for at least one year post 31 August 2002. The director has stated that repayment of the loan will not be required until the group has sufficient funds to repay the loan balance.

10 CREDITORS: amounts falling due after more than one year

	2002		2001	
	Group	Company	Group	Company
	£	£	£	£
Net obligations under finance leases and hire purchase contracts	4,251	-	-	-
	<u>4,251</u>	<u>-</u>	<u>-</u>	<u>-</u>

11 UNRESTRICTED FUNDS

	2002		2001	
	<i>General Reserve</i>		<i>General Reserve</i>	
	Group	Company	Group	Company
	£	£	£	£
Opening reserves brought forward	218,746	227,121	-	-
Surplus for the period	71,381	245,057	218,746	227,121
Balance carried forward	<u>290,127</u>	<u>472,178</u>	<u>218,746</u>	<u>227,121</u>

12 TAXATION

The company has charitable status for taxation purposes.

FIELD OF DREAMS**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 AUGUST 2002****13 ANALYSIS OF GRANTS PAID**

The following grants were paid during the year:-

	2002 £
Diabetes Related Projects	
Juvenile Diabetes Research Foundation	32,968
Diabetes Research Fund	30,000
Yorkhill Hospital	7,000
Basildon and Thurrock Healthy Heroes	761
Local Community Charities & Voluntary Organisations	
Heart Foundation	1,944
NSPCC	1,520
Variety Club of Great Britain	1,520
Wheelchair Foundation	1,520
ICRF	1,520
Belstead School	1,384
Haven House Foundation	1,102
Fleming Childrens Trust	1,048
MS Society	649
Prince's Trust	500
Souk London	465
Coventry Education Action Zone	443
CHAS	424
Broadlands School	406
Laura Crane Trust	341
Nominated Charities of the Football Authorities	
Claire House Appeal 2	1,304
West Herts NHS Trust	1,037
Rose Road Association	919
Aston Community Youth Project	839
Alzheimer's Society	725
Derby Changes	724
Birch Thompson	641
Teeside Hospice	572
St John's Ambulance	450
Hope and Homes	450
Childcare Lifeline	307
Encephalitis Support Group	139
	93,622

FIELD OF DREAMS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2002

14 EVENT RUNNING COSTS

	2002 £	2001 £
Videos	2,483	1,060
Strips and footballs	37,889	18,046
Photographs	1,804	620
Refreshments	3,701	-
Souvenir programmes	2,345	-
Couriers	575	-
Additional staff	1,671	25,581
Management expenses	760	413
Leaflets and posters	5,424	10,992
Public relation expenses	7,869	24,208
Marketing	20,199	27,952
Miscellaneous	816	3,598
Carnegie management fee	-	51,493
	<u>85,536</u>	<u>163,963</u>

15 MANAGEMENT AND ADMINISTRATION

	2002 £	2001 £
Wages and Salaries	119,317	64,833
Social security costs	11,757	7,697
Pension costs	4,755	1,167
Directors fees	12,875	-
Staff training	33	267
Management expenses	224	-
Rent	8,000	-
Rates	631	-
Light and heat	1,000	-
Insurance	2,051	275
Cleaning	225	-
Repairs and maintenance	5,324	6,947
Printing, postage and stationery	4,844	6,211
Telephone	10,866	3,336
Computer costs	14,244	4,308
Travel and subsistence	27,255	23,211
Entertaining	4,766	5,849
Legal and professional	41,128	40,269
Consultancy fees	6,437	37,015
Audit	7,500	4,000
General expenses	2,012	-
Bank charges	6,585	1,544
Depreciation	37,643	13,168
Hire purchase interest	411	-
Interest on late filing	114	-
	<u>329,997</u>	<u>220,097</u>