

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

England & Wales - Charity number 1103025

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2004-04-02

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 18 Ravensworth Court  
Kingston Park  
Newcastle Upon Tyne  
NE3 2YG

**Phone** 07808174812

**Email** [themannfamily9@aol.com](mailto:themannfamily9@aol.com)

**Website** [www.redhousefarmjfc.com](http://www.redhousefarmjfc.com)

## Activities

---

**Objects:** TO ADVANCE THE PHYSICAL EDUCATION OF YOUNG PEOPLE BY THE PROVISION OF FACILITIES FOR PLAYING ASSOCIATION FOOTBALL

**Activities:** SPORTING ACTIVITIES FOR YOUNG PEOPLE

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People

## Geography

---

- Newcastle Upon Tyne City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£118,505	£118,328	-	-
2024-06-30	£121,225	£106,044	-	-
2023-06-30	£99,850	£104,720	-	-
2022-06-30	£102,915	£101,648	-	-
2021-06-30	£57,948	£57,656	-	-

## Trustees

Name	Role	Appointed
<b>MR J B MANN</b>	Chair	
Adam Steinmetz		2017-07-01
LINDA JAYNE GARDINER		2012-04-13
MARGARET SMITH		
MR CHRIS MANN		
Mark David Woodall		2024-07-04
Mark Gardiner		2017-07-01
Timothy John McHanwell		2024-07-04
Tony Whaling		2014-02-19

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

England & Wales - Charity number 1103025

---

# Accounts

---

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2025**  
**CHARITY NUMBER 1103025**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Contents

	Page
Legal and administrative information	1
Report of the Trustees	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Legal and Administrative Information

**Charity number:** 1103025

**Principal Address:** 18 Ravensworth Court  
Kingston Park  
Newcastle upon Tyne  
NE3 2YG

**Bankers:** Santander  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

**Independent Examiner:** John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2  
Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:** Sintons LLP  
The Cube  
Barrack Road  
Newcastle upon Tyne  
NE4 6BD

**Trustees:** Mr J B Mann (Chairperson)  
Mrs M Smith (Treasurer)  
Mr C J Mann (Secretary)  
Mrs L J Gardiner  
Mr A M Whaling  
Mr M Gardiner  
Mr A J Steinmetz  
Mr M D Woodall (appointed 4 July 2024)  
Mr T J McHanwell (appointed 4 July 2024)

# **REDHOUSE FARM JUNIOR FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES**

The trustees present their report and the financial statements of the charity for the year ended 30th June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution and applicable law.

### **Structure, governance and management**

#### Governing Document

Redhouse Farm Junior Football Club was established by its constitution adopted on 8th March 2004 as amended on 27 May 2025. It is a registered charity with the Charity Commission, number 1103025.

#### Appointment and retirement of Trustees

The number and skills of trustees is regularly reviewed and any gaps identified. Existing trustees then approach suitable candidates who are invited to attend meetings, initially as observers, before being formally invited to join the committee following discussion and references. The power of appointment and retirement of trustees is vested in the Committee of Trustees.

#### Trustee induction and training

Trustees are given a brief history of Redhouse Farm Junior Football Club and are encouraged to become involved in activities. All members receive Charity Commission publications in order to keep them up to date with their role and responsibilities.

#### Organisation

The charity is organised so that the trustees meet regularly to review its affairs and set objectives with the chairperson being responsible for day to day activities.

#### Risk management

The trustees have agreed to examine, on an annual basis, the major risks being faced by the charity. These risks include financial, operational and regulatory. Systems are in place to minimise the risks, including preparation of regular financial reports, maintenance of insurance and management reviews. These systems are reviewed periodically to ensure the needs of the charity are being met. The Charity comply with the requirement to conduct DBS checks on trustees and volunteers.

## **REDHOUSE FARM JUNIOR FOOTBALL CLUB REPORT OF THE TRUSTEES (continued)**

### **Objectives and activities**

The objectives of the Charity are:-

- To help and educate young people through their leisure time activities;
- To foster positive identification with the local community; and
- To encourage co-operation, teamwork and tolerance.

The trustees are satisfied that the objectives and activities of the charity are in accord with the Charity Commission guidance on public benefit.

### **Achievements and performance**

There is a deficit in unrestricted funds for the year of £1,319 (2024: surplus £3,868) and the level of free reserves at 30 June 2025 stood at £79,325 (2024: £77,826). The Trustees intended to work towards increasing free reserves through fundraising events in 2025/26.

### **Financial Review**

The results for the year are set out on page 6.

This season subscriptions have remained the same due to the current economic climate. Subscriptions are £180 for first teams and £117 for second teams or siblings. U7 teams and managers continue to be offered a discount. We will endeavour to help those families who need it.

The building is no longer used during the day and therefore we receive no income from hire. The Lottery remains our only attempt at fundraising and we are encouraging our members to take part.

### Investment policy

The trustees have considered the most appropriate policy for investing cash resources and have decided that term bank deposit accounts meet their requirements of a reasonable rate of return, without capital risk, and with predictable accessibility to the funds. The trustees review this policy annually.

### Reserves policy

The trustees consider that a sensible level of free reserves that the charity needs to hold (those reserves not invested in fixed assets or designated for a particular purpose) should equate to six months of operating expenditure, as is quite normal in other concerns. This policy would therefore indicate a level of £59,000. Free reserves at 30 June 2025 are £79,325.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**  
**REPORT OF THE TRUSTEES (continued)**

**Plans for future periods**

We have increased our attempts to obtain a 4G pitch at our ground. Due to the ever wetter weather many games are still having to be cancelled in the winter months. Having a 4G pitch would help with this situation and would also help eliminate the cost of winter training. We are planning talks with the Council and the Football Association in seeking grants for this project. They are looking very favourably at the plan. We will seek sponsors from local businesses and have many good ideas for fundraising to help with the enormous cost of this venture. Our facilities will be greatly enhanced by this addition. It is likely that subscriptions will need to increase slightly next season to help with this project.

We also plan to upgrade the clubhouse with new tables and chairs. We also intend to obtain a new cabin to hold pitch marking and other equipment to free up space in the changing rooms which need repainting.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

This report was approved by the trustees on 11 March 2026 and signed on their behalf by :-

CJ Mann  
Secretary



# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REDHOUSE FARM JUNIOR FOOTBALL CLUB

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 30 June 2025, which are set out on pages 6 to 12.

## ***Responsibilities and basis of report***

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## ***Independent examiner's statement***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
Chartered Accountants  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**11 March 2026**

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Analysis of Income</b>					
Donations	2(a)	300	-	300	400
Grants	2	19,840	-	19,840	23,058
Fundraising	3	6,767	-	6,767	1,445
Interest received		493	-	493	481
Charitable activities	4	88,727	-	88,727	92,908
<b>Total income</b>		116,127	-	116,127	118,292
<b>Analysis of Expenditure</b>					
Fundraising Costs	5	5,916	-	5,916	5,910
Depreciation		2,818	21,119	23,937	29,074
Other costs	6	108,712	-	108,712	100,559
<b>Total expenditure</b>		117,446	21,119	138,565	135,543
<b>Net expenditure</b>		(1,319)	(21,119)	(22,438)	(17,251)
<b>Transfers between funds</b>	12	-	-	-	-
<b>Total funds brought forward</b>		103,190	190,074	293,264	310,515
<b>Total funds carried forward</b>		101,871	168,955	270,826	293,264

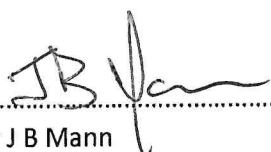
The notes on pages 8 to 12 form part of these financial statements

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Balance sheet As at 30 June 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		191,501		215,438
<b>Current Assets</b>					
Debtors	9		-		408
Short term deposits			48,022		47,528
Cash at bank and in hand			33,767		34,082
			<u>81,789</u>		<u>82,018</u>
<b>Creditors: due within one year</b>	<b>10</b>		<u>(2,464)</u>		<u>(4,192)</u>
Net current assets			79,325		77,826
<b>Net Assets</b>			<u><u>270,826</u></u>		<u><u>293,264</u></u>
<b>Funds</b>					
Unrestricted	12		101,871		103,190
Restricted	12		168,955		190,074
			<u><u>270,826</u></u>		<u><u>293,264</u></u>

These accounts were approved by the trustees on 11 March 2026 and were signed on their behalf by:

  
 .....  
 Mr J B Mann

**The notes on pages 8 to 12 form part of these financial statements**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Notes to the financial statements for the year ended 30 June 2025

### 1 Accounting policies

#### 1.1 Accounting convention

The Charity constitutes a public benefit entity as defined by FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

#### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.

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

Long leasehold building	Over the term of the lease
Other fixed assets	10% Straight line basis

#### 1.3 Income

##### Grants and donations

Donations - are accounted for as received by the Charity.

Grants - are accounted for when receivable by the Charity.

##### Other trading activities

Fundraising - accounted for in the period in which the relevant activities take place.

##### Investments

Investments - Interest is included when receivable by the Charity.

#### 1.4 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the Charity's objectives. All expenditure is accounted for on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Value added tax is not recoverable by the Charity and as such it is included in the relevant costs in the Statement of Financial Activities.

#### 1.5 Funding Accounting

Funds held by the Charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are the funds that can only be used for a particular restricted purpose within the objects of the Charity. Restrictions arise when specified by the donor, or when funds are raised for particular purposes.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

Notes to the financial statements (continued)  
for the year ended 30 June 2025

### 2 Grants

	Unrestricted funds 2025	Restricted funds 2025	Total Funds 2025	2024
Grants	19,840	-	19,840	23,058
	19,840	-	19,840	23,058

### 2.a Donations

	Unrestricted funds 2025	Restricted funds 2025	Total Funds 2025	2024
Sundry	300	-	300	400
	300	-	300	400

### 3 Fundraising

	2025	2024
Club lottery	2,577	171
Presentation	1,279	1,274
Café sales	2,347	-
Sale of merchandise	564	-
	6,767	1,445

### 4 Incoming resources from charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total Funds 2025	2024
Fines reimbursed	506	-	506	72
Hire of facilities	-	-	-	3,055
Sponsorship	13,613	-	13,613	19,707
Subscriptions	74,608	-	74,608	68,646
Sundries	-	-	-	1,428
	88,727	-	88,727	92,908

### 5 Fundraising costs

	2025	2024
Lottery tickets	-	276
Presentation	4,623	5,634
Café purchases	1,293	-
	5,916	5,910

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2025

#### 6 Charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total Funds 2025	2024
Independent examiner's fees	996	-	996	942
Admin fees	2,653	-	2,653	2,010
Bad debts	-	-	-	377
Clubhouse running costs	10,446	-	10,446	12,732
Coaching	1,330	-	1,330	1,225
Courses	1,375	-	1,375	2,710
DBS	301	-	301	240
Donations	1,550	-	1,550	1,110
Fees - League, cup and affiliates	13,392	-	13,392	10,517
Fines and Appeals	546	-	546	593
Insurance - buildings	2,121	-	2,121	1,977
Maintenance	21,605	-	21,605	12,032
New sports equipment	2,508	-	2,508	9,990
New strips, kit and ties	15,716	-	15,716	7,855
Office expenses	38	-	38	309
Pitch hire	19,940	-	19,940	9,790
Rates	419	-	419	175
Repairs	2,561	-	2,561	294
Subscriptions refunded	734	-	734	636
Sundry expenses	782	-	782	1,988
Team funds refunded	448	-	448	1,240
Tournaments	615	-	615	1,065
Training costs	-	-	-	13,470
Transfers	20	-	20	50
Trophies and engraving	8,373	-	8,373	6,870
Website fees	243	-	243	362
	108,712	-	108,712	100,559

#### 7 Staff costs

There were no employees during the year and there was no remuneration paid.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2025

#### 8 Tangible fixed assets

	Long leasehold building £	Other assets £	Total £
<b>Cost</b>			
As at 1 July 2024	598,437	61,576	660,013
As at 30 June 2025	598,437	61,576	660,013
<b>Depreciation</b>			
As at 1 July 2024	382,999	61,576	444,575
Charge for year	23,937	-	23,937
As at 30 June 2025	406,936	61,576	468,512
<b>Net Book Value</b>			
As at 30 June 2025	191,501	-	191,501
As at 30 June 2024	215,438	-	215,438

#### 9 Debtors

	2025	2024
Trade debtors	-	408
	-	408

#### 10 Creditors: Amounts falling due within one year

	2025	2024
Trade creditors	768	
Other creditors	700	3,250
Accruals	996	942
	2,464	4,192

#### 11 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total Funds 2025	2024
Fixed assets	22,546	168,955	191,501	215,438
Net current assets	79,325	-	79,325	77,826
	101,871	168,955	270,826	293,264

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

Notes to the financial statements (continued)  
for the year ended 30 June 2025

### 12 Movements in funds

	Balance at 1 July 2024	Net movement in funds	Transfers between funds	Balance at 30 June 2025
<b>Year ended 30 June 2025</b>				
<b>Unrestricted funds</b>				
General fund	103,190	(1,319)	-	101,871
<b>Restricted Funds</b>				
Clubhouse Construction	190,074	(21,119)	-	168,955
<b>Total</b>	293,264	(22,438)	-	270,826
	Balance at 1 July 2023	Net movement in funds	Transfers between funds	Balance at 30 June 2024
<b>Year ended 30 June 2024</b>				
<b>Unrestricted funds</b>				
General fund	99,322	3,868	-	103,190
<b>Restricted Funds</b>				
Clubhouse Construction	211,193	(21,119)	-	190,074
<b>Total</b>	310,515	(17,251)	-	293,264

### 13 Trustees' remuneration and benefits

No remuneration directly or indirectly was paid or payable out of funds of the Charity for the year to any Trustee or any person or persons known to be connected with any of them.

### 14 Trustees' expenses

No trustee expenses have been incurred.

### 15 Transactions with related parties

There have been no related party transactions in the reporting period.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

England & Wales - Charity number 1103025

---

# Accounts

---

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2024**  
**CHARITY NUMBER 1103025**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Contents

	Page
Legal and administrative information	1
Report of the Trustees	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Legal and Administrative Information

**Charity number:** 1103025

**Principal Address:** 18 Ravensworth Court  
Kingston Park  
Newcastle upon Tyne  
NE3 2YG

**Bankers:** Santander  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

**Independent Examiner:** John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2  
Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:** Sintons LLP  
The Cube  
Barrack Road  
Newcastle upon Tyne  
NE4 6BD

**Trustees:** Mr J B Mann (Chairperson)  
Mrs M Smith (Treasurer)  
Mr C J Mann (Secretary)  
Mrs L J Gardiner  
Mr A M Whaling  
Mr M Gardiner  
Mr A J Steinmetz  
Mrs C Devlin-Smith (resigned 18 June 2024)  
Mr M D Woodall (appointed 4 July 2024)  
Mr T J McHanwell (appointed 4 July 2024)

## **REDHOUSE FARM JUNIOR FOOTBALL CLUB REPORT OF THE TRUSTEES**

The trustees present their report and the financial statements of the charity for the year ended 30th June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution and applicable law.

### **Structure, governance and management**

#### Governing Document

Redhouse Farm Junior Football Club was established by its constitution adopted on 8th March 2004. It is a registered charity with the Charity Commission, number 1103025.

#### Appointment and retirement of Trustees

The number and skills of trustees is regularly reviewed and any gaps identified. Existing trustees then approach suitable candidates who are invited to attend meetings, initially as observers, before being formally invited to join the committee following discussion and references. The power of appointment and retirement of trustees is vested in the Committee of Trustees.

#### Trustee induction and training

Trustees are given a brief history of Redhouse Farm Junior Football Club and are encouraged to become involved in activities. All members receive Charity Commission publications in order to keep them up to date with their role and responsibilities.

#### Organisation

The charity is organised so that the trustees meet regularly to review its affairs and set objectives with the chairperson being responsible for day to day activities.

#### Risk management

The trustees have agreed to examine, on an annual basis, the major risks being faced by the charity. These risks include financial, operational and regulatory. Systems are in place to minimise the risks, including preparation of regular financial reports, maintenance of insurance and management reviews. These systems are reviewed periodically to ensure the needs of the charity are being met. The Charity comply with the requirement to conduct DBS checks on trustees and volunteers.

## **Objectives and activities**

The objectives of the Charity are:-

- To help and educate young people through their leisure time activities;
- To foster positive identification with the local community; and
- To encourage co-operation, teamwork and tolerance.

The trustees are satisfied that the objectives and activities of the charity are in accord with the Charity Commission guidance on public benefit.

## **Achievements and performance**

There is a surplus in unrestricted funds for the year of £3,868 (2023: deficit £13,510) and the level of free reserves at 30 June 2024 stood at £77,826 (2023: £66,003). The Trustees intended to work towards increasing free reserves through fundraising events in 2024/25.

## **Financial Review**

The results for the year are set out on page 6.

This season subscriptions were increased by a small amount from £165 for a first child/team to £166.50 and £105 to £108 for a second team or siblings. This was necessary due to the rising costs of pitch hire, particularly as we needed to hire more pitches at Druid Park to get games played due to the very wet weather experienced causing our field to be out of action. We were still able to offer help with subscriptions to those who needed it.

The situation remains the same with our Management System but we are hoping to upgrade to level 2 in the near future, in the hope that this will rectify the problems we have experienced.

From October 2023, The Owl Tree Child ceased to hire our premises. They have moved to more suitable premises for their needs. They will be sorely missed but as a consequence the electricity bill has come down significantly.

We received a much appreciated donation from Nestle Ltd for £400 which could be spent on anything we needed. We also obtained a grant of £19,840.00 from the Football Foundation to be spent on pitch maintenance. This is much needed as the pitches have been neglected in recent years by the council.

### Investment policy

The trustees have considered the most appropriate policy for investing cash resources and have decided that term bank deposit accounts meet their requirements of a reasonable rate of return, without capital risk, and with predictable accessibility to the funds. The trustees review this policy annually.

### Reserves policy

The trustees consider that a sensible level of free reserves that the charity needs to hold (those reserves not invested in fixed assets or designated for a particular purpose) should equate to six months of operating expenditure, as is quite normal in other concerns. This policy would therefore indicate a level of £57,000. Free reserves at 30 June 2024 are £81,076.

## Plans for future periods

We are still working on our maintenance plan for the building and grounds and are seeking grants for the refurbishment of the building.

Due to the ever wetter weather affecting our pitches we have been able to start work on them using a professional company to carry out the maintenance required. This has been possible due to the grant we received from The Football Foundation. The maintenance will be ongoing during the coming season and we are now ready to apply for the second stage of funding.

It is still our goal to obtain a 4G pitch with floodlights and we are in talks with the council to obtain the lease of the land so that this project can go ahead. If this goes ahead it could save us more than £13,000 currently spent on winter training.

## TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

This report was approved by the trustees on 12 March 2025 and signed on their behalf by :-



C J Mann  
Secretary

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REDHOUSE FARM JUNIOR FOOTBALL CLUB

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 30 June 2024, which are set out on pages 6 to 12.

## ***Responsibilities and basis of report***

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## ***Independent examiner's statement***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
Chartered Accountants  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**12 March 2025**

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Analysis of Income</b>					
Donations	2(a)	400	-	400	900
Grants	2	23,058	-	23,058	-
Fundraising	3	1,445	-	1,445	3,798
Interest received		481	-	481	170
Charitable activities	4	92,908	-	92,908	95,450
<b>Total income</b>		118,292	-	118,292	100,318
<b>Analysis of Expenditure</b>					
Fundraising Costs	5	5,910	-	5,910	6,811
Depreciation		7,955	21,119	29,074	30,095
Other costs	6	100,559		100,559	98,041
<b>Total expenditure</b>		114,424	21,119	135,543	134,947
<b>Net income/(expenditure)</b>		3,868	(21,119)	(17,251)	(34,629)
<b>Transfers between funds</b>	12	-	-	-	-
<b>Total funds brought forward</b>		99,322	211,193	310,515	345,144
<b>Total funds carried forward</b>		103,190	190,074	293,264	310,515

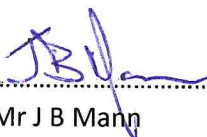
The notes on pages 8 to 12 form part of these financial statements

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Balance sheet As at 30 June 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		215,438		244,512
<b>Current Assets</b>					
Debtors	9	408		467	
Short term deposits		47,528		47,048	
Cash at bank and in hand		34,082		19,382	
		82,018		66,897	
<b>Creditors: due within one year</b>	<b>10</b>		<b>(4,192)</b>		<b>(894)</b>
Net current assets			77,826		66,003
<b>Net Assets</b>			<b>293,264</b>		<b>310,515</b>
<b>Funds</b>					
Unrestricted	12		103,190		99,322
Restricted	12		190,074		211,193
			293,264		310,515

These accounts were approved by the trustees on 12 March 2025 and were signed on their behalf by:

  
 .....  
 Mr J B Mann

**The notes on pages 8 to 12 form part of these financial statements**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Notes to the financial statements for the year ended 30 June 2024

### 1 Accounting policies

#### 1.1 Accounting convention

The Charity constitutes a public benefit entity as defined by FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

#### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.

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

Long leasehold building	Over the term of the lease
Other fixed assets	10% Straight line basis

#### 1.3 Income

##### Grants and donations

Donations - are accounted for as received by the Charity.

Grants - are accounted for when receivable by the Charity.

##### Other trading activities

Fundraising - accounted for in the period in which the relevant activities take place.

##### Investments

Investments - Interest is included when receivable by the Charity.

#### 1.4 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the Charity's objectives. All expenditure is accounted for on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Value added tax is not recoverable by the Charity and as such it is included in the relevant costs in the Statement of Financial Activities.

#### 1.5 Funding Accounting

Funds held by the Charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are the funds that can only be used for a particular restricted purpose within the objects of the Charity. Restrictions arise when specified by the donor, or when funds are raised for particular purposes.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

Notes to the financial statements (continued)  
for the year ended 30 June 2024

### 2 Grants

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	2023
Grants	23,058	-	23,058	-
	23,058	-	23,058	-
	23,058	-	23,058	-

### 2.a Donations

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	2023
Sundry	400	-	400	900
	400	-	400	900
	400	-	400	900

### 3 Fundraising

	2024	2023
Club lottery	171	2,460
Presentation	1,274	1,308
Sale of hats	-	30
	1,445	3,798
	1,445	3,798

### 4 Incoming resources from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	2023
Fines reimbursed	72	-	72	421
Hire of facilities	3,055	-	3,055	8,185
Sponsorship	19,707	-	19,707	17,613
Subscriptions	68,646	-	68,646	69,231
Sundries	1,428	-	1,428	-
	92,908	-	92,908	95,450
	92,908	-	92,908	95,450

### 5 Fundraising costs

	2024	2023
Lottery tickets	276	309
Presentation	5,634	6,502
	5,910	6,811
	5,910	6,811

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2024

#### 6 Charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	2023
Independent examiner's fees	942	-	942	965
Admin fees	2,010	-	2,010	1,885
Bad debts	377	-	377	-
Clubhouse running costs	12,732	-	12,732	15,771
Coaching	1,225	-	1,225	2,905
Courses	2,710	-	2,710	2,000
DBS	240	-	240	320
Donations	1,110	-	1,110	400
Fees - League, cup and affiliates	10,517	-	10,517	7,575
Fees - Referees, senior team	-	-	-	239
Fines and Appeals	593	-	593	1,023
Insurance - players	-	-	-	677
Insurance - buildings	1,977	-	1,977	1,922
Maintenance	12,032	-	12,032	1,486
New sports equipment	9,990	-	9,990	2,244
New strips, kit and ties	7,855	-	7,855	33,063
Office expenses	309	-	309	251
Pitch hire	9,790	-	9,790	-
Rates	175	-	175	179
Repairs	294	-	294	2,970
Subscriptions refunded	636	-	636	1,150
Sundry expenses	1,988	-	1,988	240
Team funds refunded	1,240	-	1,240	-
Tournaments	1,065	-	1,065	625
Training costs	13,470	-	13,470	12,000
Transfers	50	-	50	60
Trophies and engraving	6,870	-	6,870	7,704
Website fees	362	-	362	387
	100,559	-	100,559	98,041

#### 7 Staff costs

There were no employees during the year and there was no remuneration paid.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2024

#### 8 Tangible fixed assets

	Long leasehold building £	Other assets £	Total £
<b>Cost</b>			
As at 1 July 2023	598,437	61,576	660,013
As at 30 June 2024	598,437	61,576	660,013
<b>Depreciation</b>			
As at 1 July 2023	359,062	56,439	415,501
Charge for year	23,937	5,137	29,074
As at 30 June 2024	382,999	61,576	444,575
<b>Net Book Value</b>			
As at 30 June 2024	215,438	-	215,438
As at 30 June 2023	239,375	5,137	244,512

#### 9 Debtors

	2024	2023
Trade debtors	408	467
	408	467

#### 10 Creditors: Amounts falling due within one year

	2024	2023
Other creditors	3,250	-
Accruals	942	894
	4,192	894

#### 11 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	2023
Fixed assets	25,364	190,074	215,438	244,512
Net current assets	77,826	-	77,826	66,003
	103,190	190,074	293,264	310,515

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2024

#### 12 Movements in funds

Year ended 30 June 2024	Balance at 1 July 2023	Net movement in funds	Transfers between funds	Balance at 30 June 2024
<b>Unrestricted funds</b>				
General fund	99,322	3,868	-	103,190
<b>Restricted Funds</b>				
Clubhouse Construction	211,193	(21,119)	-	190,074
Total	<u>310,515</u>	<u>(17,251)</u>	-	<u>293,264</u>
Year ended 30 June 2023	Balance at 1 July 2022	Net movement in funds	Transfers between funds	Balance at 30 June 2023
<b>Unrestricted funds</b>				
General fund	112,832	(13,510)	-	99,322
<b>Restricted Funds</b>				
Clubhouse Construction	232,312	(21,119)	-	211,193
Total	<u>345,144</u>	<u>(34,629)</u>	-	<u>310,515</u>

#### 13 Trustees' remuneration and benefits

No remuneration directly or indirectly was paid or payable out of funds of the Charity for the year to any Trustee or any person or persons known to be connected with any of them.

#### 14 Trustees' expenses

No trustee expenses have been incurred.

#### 15 Transactions with related parties

There have been no related party transactions in the reporting period.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

England & Wales - Charity number 1103025

---

# Accounts

---

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2023**  
**CHARITY NUMBER 1103025**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Contents

	Page
Legal and administrative information	1
Report of the Trustees	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 12

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Legal and Administrative Information

**Charity number:** 1103025

**Principal Address:** 9 Wallington Court  
Kingston Park  
Newcastle upon Tyne  
Tyne & Wear  
NE3 2YZ

**Bankers:** Santander  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

**Independent Examiner:** John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2  
Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:** Sintons LLP  
The Cube  
Barrack Road  
Newcastle upon Tyne  
NE4 6BD

**Trustees:** Mr J B Mann (Chairperson)  
Mrs M Smith (Treasurer)  
Mr C J Mann (Secretary)  
Mrs L J Gardiner  
Mr A M Whaling  
Mr M Gardiner  
Mr A J Steinmetz  
Mrs C Devlin-Smith

## **REDHOUSE FARM JUNIOR FOOTBALL CLUB REPORT OF THE TRUSTEES**

The trustees present their report and the financial statements of the charity for the year ended 30th June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution and applicable law.

### **Structure, governance and management**

#### Governing Document

Redhouse Farm Junior Football Club was established by its constitution adopted on 8th March 2004. It is a registered charity with the Charity Commission, number 1103025.

#### Appointment and retirement of Trustees

The number and skills of trustees is regularly reviewed and any gaps identified. Existing trustees then approach suitable candidates who are invited to attend meetings, initially as observers, before being formally invited to join the committee following discussion and references. The power of appointment and retirement of trustees is vested in the Committee of Trustees.

#### Trustee induction and training

Trustees are given a brief history of Redhouse Farm Junior Football Club and are encouraged to become involved in activities. All members receive Charity Commission publications in order to keep them up to date with their role and responsibilities.

#### Organisation

The charity is organised so that the trustees meet regularly to review its affairs and set objectives with the chairperson being responsible for day to day activities.

#### Risk management

The trustees have agreed to examine, on an annual basis, the major risks being faced by the charity. These risks include financial, operational and regulatory. Systems are in place to minimise the risks, including preparation of regular financial reports, maintenance of insurance and management reviews. These systems are reviewed periodically to ensure the needs of the charity are being met. The Charity comply with the requirement to conduct DBS checks on trustees and volunteers.

## **Objectives and activities**

The objectives of the Charity are:-

- To help and educate young people through their leisure time activities;
- To foster positive identification with the local community; and
- To encourage co-operation, teamwork and tolerance.

The trustees are satisfied that the objectives and activities of the charity are in accord with the Charity Commission guidance on public benefit.

## **Achievements and performance**

There is a deficit in unrestricted funds for the year of £13,510 (2022: deficit £7,709) and the level of free reserves at 30 April 2023 stood at £66,003 (2022: £70,537). The Trustees intended to work towards increasing free reserves through fundraising events in 2022/23 but only the lottery has taken place.

## **Financial Review**

The results for the year are set out on page 7.

This season we considered increasing subscriptions as they had not increased since 2014 but again due to the current economic climate we decided not to. We were able to collect the full subscription amount of £165 for a first child/team and £105 for second teams or siblings whilst still being able to offer help to those who needed it.

We still have lots of issues with the new management system, LoveAdmin, but the Treasurer has been told that we cannot go back to the old way of doing things even though this creates a lot more work for her. The majority of payments are completed successfully but it needs for the Treasurer to keep a careful eye on the system. The information stored on the system is available to all Trustees but is not viewed other than by the Treasurer.

The building continued to be hired out to The Owl Tree Child although due to rising energy prices the profit we make is small. The lottery remained our only attempt at fundraising. New goal posts have been purchased and a grant for 75% of the cost was obtained from The Football Foundation.

### Investment policy

The trustees have considered the most appropriate policy for investing cash resources and have decided that term bank deposit accounts meet their requirements of a reasonable rate of return, without capital risk, and with predictable accessibility to the funds. The trustees review this policy annually.

### Reserves policy

The trustees consider that a sensible level of free reserves that the charity needs to hold (those reserves not invested in fixed assets or designated for a particular purpose) should equate to six months of operating expenditure, as is quite normal in other concerns. This policy would therefore indicate a level of £49,000. Free reserves at 30 June 2023 are £66,003.

### **Plans for future periods**

We are still working on a maintenance plan for the building and grounds and are seeking quotes to replace the lighting in the building with LED and for solar panels to the roof in an effort to save energy costs. We are seeking grants for these projects before they can go ahead to help with the costs involved.

Due to the ever wetter weather affecting our pitches and games having to be cancelled we are seeking grants from the Football Foundation to help with the maintenance of the pitches. Once obtained we will organise the work ourselves as due to cutbacks the Council have been unable to maintain the pitches as they should.

It is still our goal to obtain a 4G pitch with floodlights but this has had to take a back seat as there are other more urgent issues. Our facilities will be greatly enhanced by this addition and we will be able to save over £12,000 on winter training costs.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

This report was approved by the trustees on 12 March 2024 And signed on their behalf by :-



C J Mann  
Secretary

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REDHOUSE FARM JUNIOR FOOTBALL CLUB**

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 30 June 2023, which are set out on pages 7 to 13.

### ***Responsibilities and basis of report***

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### ***Independent examiner's statement***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
Chartered Accountants  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

12 March 2024

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Analysis of Income</b>					
Donations	2(a)	900	-	900	-
Grants	2	-	-	-	2,285
Fundraising	3	3,798	-	3,798	6,132
Interest received		170	-	170	12
Charitable activities	4	95,450	-	95,450	94,287
<b>Total income</b>		100,318	-	100,318	102,716
<b>Analysis of Expenditure</b>					
Fundraising Costs	5	6,811	-	6,811	3,055
Depreciation		8,976	21,119	30,095	30,095
Other costs	6	98,041		98,041	98,394
<b>Total expenditure</b>		113,828	21,119	134,947	131,544
<b>Net income/(expenditure)</b>		(13,510)	(21,119)	(34,629)	(28,828)
<b>Transfers between funds</b>	12	-	-	-	-
<b>Total funds brought forward</b>		112,832	232,312	345,144	373,972
<b>Total funds carried forward</b>		99,322	211,193	310,515	345,144

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Balance sheet As at 30 June 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		244,512		274,607
<b>Current Assets</b>					
Debtors	9	467		-	
Short term deposits		47,048		46,877	
Cash at bank and in hand		19,382		24,423	
		<u>66,897</u>		<u>71,300</u>	
<b>Creditors: due within one year</b>	<b>10</b>		<u>894</u>		<u>763</u>
Net current assets			66,003		70,537
<b>Net Assets</b>			<u><u>310,515</u></u>		<u><u>345,144</u></u>
<b>Funds</b>					
Unrestricted	12		99,322		112,832
Restricted	12		211,193		232,312
			<u><u>310,515</u></u>		<u><u>345,144</u></u>

These accounts were approved by the trustees on 12<sup>th</sup> July 2024 and were signed on their behalf by:

  
 .....  
 Mr J B Mann

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements for the year ended 30 June 2023

#### 1 Accounting policies

##### 1.1 Accounting convention

The Charity constitutes a public benefit entity as defined by FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

##### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.

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

Long leasehold building	Over the term of the lease
Other fixed assets	10% Straight line basis

##### 1.3 Income

###### Grants and donations

Donations - are accounted for as received by the Charity.

Grants - are accounted for when receivable by the Charity.

###### Other trading activities

Fundraising - accounted for in the period in which the relevant activities take place.

###### Investments

Investments - Interest is included when receivable by the Charity.

##### 1.4 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the Charity's objectives. All expenditure is accounted for on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Value added tax is not recoverable by the Charity and as such it is included in the relevant costs in the Statement of Financial Activities.

##### 1.5 Funding Accounting

Funds held by the Charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are the funds that can only be used for a particular restricted purpose within the objects of the Charity. Restrictions arise when specified by the donor, or when funds are raised for particular purposes.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

Notes to the financial statements (continued)  
for the year ended 30 June 2023

**2 Grants**

	Unrestricted funds 2023	Restricted funds 2023	Total Funds 2023	2022
Nike Bursary	-	-	-	2,285
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,285</u>

**2.a Donations**

	Unrestricted funds 2023	Restricted funds 2023	Total Funds 2023	2022
Sundry	900	-	900	-
	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>

**3 Fundraising**

	2023	2022
Club lottery	2,460	4,814
Presentation	1,308	1,128
Sale of hats	30	190
	<u>3,798</u>	<u>6,132</u>

**4 Incoming resources from charitable activities**

	Unrestricted funds 2023	Restricted funds 2023	Total Funds 2023	2022
Fines reimbursed	421	-	421	464
Hire of facilities	8,185	-	8,185	7,970
Sponsorship	17,613	-	17,613	22,427
Subscriptions	69,231	-	69,231	63,151
Sundries	-	-	-	275
	<u>95,450</u>	<u>-</u>	<u>95,450</u>	<u>94,287</u>

**5 Fundraising costs**

	2023	2022
Club lottery winnings	-	2,000
Lottery tickets	309	555
Presentation	6,502	500
	<u>6,811</u>	<u>3,055</u>

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

Notes to the financial statements (continued)  
for the year ended 30 June 2023

**6 Charitable activities**

	Unrestricted funds 2023	Restricted funds 2023	Total Funds 2023	2022
Independent examiner's fees	965	-	965	768
Admin fees	1,885	-	1,885	1,582
Clubhouse equipment	-	-	-	1,899
Clubhouse running costs	15,771	-	15,771	11,530
Coaching	2,905	-	2,905	4,270
Courses	2,000	-	2,000	3,090
DBS	320	-	320	390
Donations	400	-	400	1,000
Fees - League, cup and affiliates	7,575	-	7,575	7,653
Fees - Referees, senior team	239	-	239	452
Fines and Appeals	1,023	-	1,023	726
Insurance - players	677	-	677	483
Insurance - buildings	1,922	-	1,922	1,714
Maintenance	1,486	-	1,486	10,105
New sports equipment	2,244	-	2,244	1,823
New strips, kit and ties	33,063	-	33,063	30,186
Office expenses	251	-	251	167
Paypal fees	-	-	-	2
Rates	179	-	179	358
Repairs	2,970	-	-	-
Shirt framing	-	-	-	108
Subscriptions refunded	1,150	-	1,150	812
Sundry expenses	240	-	240	1,469
Tournaments	625	-	625	555
Training costs	12,000	-	12,000	10,000
Transfers	60	-	60	20
Trophies and engraving	7,704	-	7,704	6,903
Website fees	387	-	387	329
	<b>98,041</b>	<b>-</b>	<b>95,071</b>	<b>98,394</b>

**7 Staff costs**

There were no employees during the year and there was no remuneration paid.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

Notes to the financial statements (continued)  
for the year ended 30 June 2023

**8 Tangible fixed assets**

	Long leasehold building £	Other assets £	Total £
<b>Cost</b>			
As at 1 May 2022	598,437	61,576	660,013
As at 30 April 2023	<u>598,437</u>	<u>61,576</u>	<u>660,013</u>
<b>Depreciation</b>			
As at 1 May 2022	335,125	50,281	385,406
Charge for year	23,937	6,158	30,095
As at 30 April 2023	<u>359,062</u>	<u>56,439</u>	<u>415,501</u>
<b>Net Book Value</b>			
As at 30 April 2023	<u>239,375</u>	<u>5,137</u>	<u>244,512</u>
As at 30 April 2022	<u>263,312</u>	<u>11,295</u>	<u>274,607</u>

**9 Debtors**

	2023	2022
Trade debtors	467	-
	<u>467</u>	<u>-</u>

**10 Creditors: Amounts falling due within one year**

	2023	2022
Accruals	894	763
	<u>894</u>	<u>763</u>

**11 Analysis of net assets between funds**

	Unrestricted funds 2023	Restricted funds 2023	Total Funds 2023	2022
Fixed assets	33,320	211,191	244,511	274,607
Net current assets	66,003	-	66,003	70,537
	<u>99,323</u>	<u>211,191</u>	<u>310,514</u>	<u>345,144</u>

**12 Movements in funds**

	Balance at 1 July 2022	Net movement in funds	Transfers between funds	Balance at 30 June 2023
<b>Year ended 30 June 2023</b>				
<b>Unrestricted funds</b>				
General fund	112,832	(13,510)	-	99,322
<b>Restricted Funds</b>				
Clubhouse Construction	232,312	(21,119)	-	211,193
Total	<u>345,144</u>	<u>(34,629)</u>	<u>-</u>	<u>310,515</u>
<b>Year ended 30 June 2022</b>				
<b>Unrestricted funds</b>				
General fund	120,541	(7,709)	-	112,832
<b>Restricted Funds</b>				
Clubhouse Construction	253,431	(21,119)	-	232,312
Total	<u>373,972</u>	<u>(28,828)</u>	<u>-</u>	<u>345,144</u>

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

**Notes to the financial statements (continued)  
for the year ended 30 June 2023**

**13 Trustees' remuneration and benefits**

No remuneration directly or indirectly was paid or payable out of funds of the Charity for the year to any Trustee or any person or persons known to be connected with any of them.

**14 Trustees' expenses**

No trustee expenses have been incurred.

**15 Transactions with related parties**

There have been no related party transactions in the reporting period.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

England & Wales - Charity number 1103025

---

# Accounts

---

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**CHARITY NUMBER 1103025**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Contents

	Page
Legal and administrative information	1
Report of the Trustees	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 12

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Legal and Administrative Information

**Charity number:** 1103025

**Principal Address:** 9 Wallington Court  
Kingston Park  
Newcastle upon Tyne  
Tyne & Wear  
NE3 2YZ

**Bankers:** Santander  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

**Independent Examiner:** John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2  
Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:** Sintons LLP  
The Cube  
Barrack Road  
Newcastle upon Tyne  
NE4 6BD

**Trustees:** Mr J B Mann (Chairperson)  
Mrs M Smith (Treasurer)  
Mr C J Mann (Secretary)  
Mrs L J Gardiner  
Mr A M Whaling  
Mr M Gardiner  
Mr A J Steinmetz  
Mrs C Devlin-Smith

# **REDHOUSE FARM JUNIOR FOOTBALL CLUB**

## **REPORT OF THE TRUSTEES**

The trustees present their report and the financial statements of the charity for the year ended 30th June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution and applicable law.

### **Structure, governance and management**

#### Governing Document

Redhouse Farm Junior Football Club was established by its constitution adopted on 8th March 2004. It is a registered charity with the Charity Commission, number 1103025.

#### Appointment and retirement of Trustees

The number and skills of trustees is regularly reviewed and any gaps identified. Existing trustees then approach suitable candidates who are invited to attend meetings, initially as observers, before being formally invited to join the committee following discussion and references. The power of appointment and retirement of trustees is vested in the Committee of Trustees.

#### Trustee induction and training

Trustees are given a brief history of Redhouse Farm Junior Football Club and are encouraged to become involved in activities. All members receive Charity Commission publications in order to keep them up to date with their role and responsibilities.

#### Organisation

The charity is organised so that the trustees meet regularly to review its affairs and set objectives with the chairperson being responsible for day to day activities.

#### Risk management

The trustees have agreed to examine, on an annual basis, the major risks being faced by the charity. These risks include financial, operational and regulatory. Systems are in place to minimise the risks, including preparation of regular financial reports, maintenance of insurance and management reviews. These systems are reviewed periodically to ensure the needs of the charity are being met. The Charity comply with the requirement to conduct DBS checks on trustees and volunteers.

## **Objectives and activities**

The objectives of the Charity are:-

- To help and educate young people through their leisure time activities;
- To foster positive identification with the local community; and
- To encourage co-operation, teamwork and tolerance.

The trustees are satisfied that the objectives and activities of the charity are in accord with the Charity Commission guidance on public benefit.

## **Achievements and performance**

There is a deficit in unrestricted funds of £7,709 (2021: deficit £8,786) and the level of free reserves has increased to £70,537 (2021: £69,270). The Trustees intended to work towards increasing free reserves through fundraising events in 2021/22 but only the lottery has taken place.

## **Financial Review**

The results for the year are set out on page 7.

This season we considered increasing subscriptions as they had not been increased since 2014 but due to the current economic climate decided not to. We were able to collect the full subscription amount of £165 for a first child/team and £105 for second teams or siblings.

We had lots of problems with the new management system, LoveAdmin and would have gone back to the old way of doing things but we were persuaded to give it another year to see if things settled down. It didn't save any time for the treasurer but the information was available to all trustees who wanted to view it.

The building continued to be hired out to The Owl Tree Child and thankfully this season there were no restrictions therefore we were able to collect the full amount of hire income.

The deficit on unrestricted funds for the year was £7,709 (2021 deficit: £8,786).

### Investment policy

The trustees have considered the most appropriate policy for investing cash resources and have decided that term bank deposit accounts meet their requirements of a reasonable rate of return, without capital risk, and with predictable accessibility to the funds. The trustees review this policy annually.

### Reserves policy

The trustees consider that a sensible level of free reserves that the charity needs to hold (those reserves not invested in fixed assets or designated for a particular purpose) should equate to six months of operating expenditure, as is quite normal in other concerns. This policy would therefore indicate a level of £31,000. Free reserves at 30 June 2022 are £70,537.

### **Plans for future periods**

The annual Presentation Day was at long last held in June 2022 after an absence of two years and was enjoyed enormously by all who attended. We are looking forward to the next event which is planned for May 2023.

The hot water system has been replaced and maintenance to the building and grounds is ongoing. We are working on a maintenance plan and are seeking quotes to replace the lighting in the building with LED. We are also seeking quotations for Solar panels to the roof in an effort to reduce our energy bills.

We intend to purchase three sets of goal posts as the ones we have need replacing, we will be applying for a grant to help with the cost.

We are renewing our efforts to obtain a 4G pitch with floodlights and recent talks with the council have been favourable. Our facilities will be greatly enhanced by this addition and we will be able to save over £10,000 on winter training costs.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

This report was approved by the trustees on .....<sup>22/12/22</sup>..... And signed on their behalf by :-



C J Mann  
Secretary

## INDEPENDENT EXAMINER'S REPORT THE THE TRUSTEES OF REDHOUSE FARM JUNIOR FOOTBALL CLUB

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 30 June 2022, which are set out on pages 6 to 12.

### ***Responsibilities and basis of report***

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### ***Independent examiner's statement***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*John Oswald*

**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
Chartered Accountants  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Date** *20 December 2022*

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2022


	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Analysis of Income</b>					
Donations	2(a)	-	-	-	1,435
Grants	2	-	2,285	2,285	4,948
Fundraising	3	6,132	-	6,132	1,377
Interest received		12	-	12	78
Charitable activities	4	94,287	-	94,287	49,397
<b>Total income</b>		<u>100,431</u>	<u>2,285</u>	<u>102,716</u>	<u>57,235</u>
<b>Analysis of Expenditure</b>					
Fundraising Costs	5	3,055	-	3,055	2,355
Depreciation		8,976	21,119	30,095	30,095
Other costs	6	96,109	2,285	98,394	54,690
<b>Total expenditure</b>		<u>108,140</u>	<u>23,404</u>	<u>131,544</u>	<u>87,140</u>
<b>Net income/(expenditure)</b>		(7,709)	(21,119)	(28,828)	(29,905)
<b>Transfers between funds</b>	11	-	-	-	-
<b>Total funds brought forward</b>		120,541	253,431	373,972	403,877
<b>Total funds carried forward</b>		<u>112,832</u>	<u>232,312</u>	<u>345,144</u>	<u>373,972</u>

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Balance sheet As at 30 June 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		274,607		304,702
<b>Current Assets</b>					
Debtors				-	
Short term deposits		46,877		46,866	
Cash at bank and in hand		24,423		23,166	
		<u>71,300</u>		<u>70,032</u>	
<b>Creditors: due within one year</b>	<b>9</b>		<u>763</u>		<u>762</u>
Net current assets			70,537		69,270
<b>Creditors: due after one year</b>			-		-
<b>Net Assets</b>			<u><u>345,144</u></u>		<u><u>373,972</u></u>
<b>Funds</b>					
Unrestricted	11		112,832		120,541
Restricted	11		232,312		253,431
			<u><u>345,144</u></u>		<u><u>373,972</u></u>

These accounts were approved by the trustees on 22/12/22 and were signed on their behalf by:

  
 .....  
 Mr J B Mann

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements for the year ended 30 June 2022

#### 1 Accounting policies

##### 1.1 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.

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

Long leasehold building	Over the term of the lease
Other fixed assets	10% Straight line basis

##### 1.3 Income

###### Donations and Legacies

Donations - are accounted for as received by the Charity.

Grants - are accounted for as received by the Charity.

###### Other trading activities

Fundraising - accounted for in the period in which the relevant activities take place

###### Investments

Investments - Interest is included when receivable by the Charity.

##### 1.4 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the Charity's objectives. All expenditure is accounted for on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Value added tax is not recoverable by the Charity and as such it is included in the relevant costs in the Statement of Financial Activities.

##### 1.5 Funding Accounting

Funds held by the Charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are the funds that can only be used for a particular restricted purpose within the objects of the Charity. Restrictions arise when specified by the donor, or when funds are raised for particular purposes.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

**Notes to the financial statements (continued)  
for the year ended 30 June 2022**

**2 Grants**

	Unrestricted funds 2022	Restricted funds 2022	Total Funds 2022	2021
Nike Bursary	-	2,285	2,285	-
The Football Foundation	-	-	-	3,948
Persimmons - Community Champions	-	-	-	1,000
	-	2,285	2,285	4,948

**2.a Donations**

	Unrestricted funds 2022	Restricted funds 2022	Total Funds 2022	2021
Sundry	-	-	-	1,435
	-	-	-	1,435

**3 Fundraising**

	2022	2021
Christmas party ticket sales	-	-
Christmas raffle	-	-
Club lottery	4,814	952
Presentation	1,128	-
Sale of hats	190	425
	<u>6,132</u>	<u>1,377</u>

**4 Incoming resources from charitable activities**

	Unrestricted funds 2022	Restricted funds 2022	Total Funds 2022	2021
Fines reimbursed	464	-	464	60
Hire of facilities	7,970	-	7,970	1,810
Sponsorship	22,427	-	22,427	2,522
Subscriptions	63,151	-	63,151	45,005
Sundries	275	-	275	-
Team funds	-	-	-	-
	<u>94,287</u>	-	<u>94,287</u>	<u>49,397</u>

**5 Fundraising costs**

	2022	2021
Christmas party	-	-
Christmas raffle	-	-
Club lottery winnings	2,000	2,100
Lottery tickets	555	255
Presentation	500	-
Purchase of hats	-	-
	<u>3,055</u>	<u>2,355</u>

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2022

#### 6 Charitable activities

	Unrestricted funds 2022	Restricted funds 2022	Total Funds 2022	2021
Accountancy fees	768	-	768	809
Admin fees	1,582	-	1,582	100
Clubhouse equipment	1,899	-	1,899	231
Clubhouse running costs	11,530	-	11,530	5,951
Coaching	4,270	-	4,270	1,890
Courses	805	2,285	3,090	30
DBS	390	-	390	190
Donations	1,000	-	1,000	1,976
Fees - League, cup and affiliates 2021/22	7,653	-	7,653	-
Fees - League, cup and affiliates 2020/21	-	-	-	5,496
Fees - Referees, senior team	452	-	452	258
Fines and Appeals	726	-	726	265
Insurance - players	483	-	483	410
Insurance - buildings	1,714	-	1,714	1,870
Maintenance	10,105	-	10,105	5,942
Miscellaneous	-	-	-	626
New sports equipment	1,823	-	1,823	2,966
New strips, kit and ties	30,186	-	30,186	7,694
Office expenses	167	-	167	236
Paypal fees	2	-	2	126
Rates	358	-	358	160
Shirt framing	108	-	108	300
Subscriptions refunded	812	-	812	10,062
Sundry expenses	1,469	-	1,469	-
Team funds refunded	-	-	-	-
Tournaments	555	-	555	145
Training costs	10,000	-	10,000	3,733
Transfers	20	-	20	10
Trophies and engraving	6,903	-	6,903	2,856
Website fees	329	-	329	358
	<b>96,109</b>	<b>2,285</b>	<b>98,394</b>	<b>54,690</b>

#### 7 Staff costs

There were no employees during the year and there was no remuneration paid.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2022

#### 8 Tangible fixed assets

	Long leasehold building £	Other assets £	Total £
<b>Cost</b>			
As at 1 May 2021	598,437	61,576	660,013
As at 30 April 2022	<u>598,437</u>	<u>61,576</u>	<u>660,013</u>
<b>Depreciation</b>			
As at 1 May 2021	311,187	44,124	355,311
Charge for year	23,938	6,157	30,095
As at 30 April 2022	<u>335,125</u>	<u>50,281</u>	<u>385,406</u>
<b>Net Book Value</b>			
As at 30 April 2022	<u>263,312</u>	<u>11,295</u>	<u>274,607</u>
As at 30 April 2021	<u>287,250</u>	<u>17,452</u>	<u>304,702</u>

#### 9 Creditors: Amounts falling due within one year

	2022	2021
Accruals	<u>763</u>	<u>762</u>
	<u>763</u>	<u>762</u>

#### 10 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	2021
Fixed assets	42,296	232,311	274,607	304,702
Net current assets	70,537	-	70,537	69,270
	<u>112,833</u>	<u>232,311</u>	<u>345,144</u>	<u>373,972</u>

#### 11 Movements in funds

Year ended 30 June 2022	Balance at 1 July 2021	Net movement in funds	Transfers between funds	Balance at 30 June 2022
<b>Unrestricted funds</b>				
General fund	120,541	(7,709)	-	112,832
<b>Restricted Funds</b>				
Clubhouse Construction	253,431	(21,119)	-	232,312
Total	<u>373,972</u>	<u>(28,828)</u>	<u>-</u>	<u>345,144</u>
Year ended 30 June 2021	Balance at 1 July 2020	Net movement in funds	Transfers between funds	Balance at 30 June 2021
<b>Unrestricted funds</b>				
General fund	129,327	(8,471)	(315)	120,541
<b>Restricted Funds</b>				
Clubhouse Construction	274,550	(21,119)	-	253,431
The Football Foundation	-	(315)	315	-
Total	<u>403,877</u>	<u>(29,905)</u>	<u>-</u>	<u>373,972</u>

#### 12 Trustees' remuneration and expenses

No remuneration directly or indirectly out of funds of the Charity was paid or payable for the year to any Trustee or any person or persons known to be connected with any of them.

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**

England & Wales - Charity number 1103025

---

# Accounts

---

**REDHOUSE FARM JUNIOR FOOTBALL CLUB**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**  
**CHARITY NUMBER 1103025**

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Contents

	Page
Legal and administrative information	1
Report of the Trustees	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 12

# REDHOUSE FARM JUNIOR FOOTBALL CLUB

## Legal and Administrative Information

**Charity number:** 1103025

**Principal Address:** 9 Wallington Court  
Kingston Park  
Newcastle upon Tyne  
Tyne & Wear  
NE3 2YZ

**Bankers:** Santander  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

**Independent Examiner:** John Oswald BA FCA  
Stephenson Coates Audit Limited  
Chartered Accountants  
West 2  
Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

**Solicitors:** Sintons LLP  
The Cube  
Barrack Road  
Newcastle upon Tyne  
NE4 6BD

**Trustees:** Mr J B Mann (Chairperson)  
Mrs M Smith (Treasurer)  
Mr C J Mann (Secretary)  
Mr A Todd (Resigned 18/10/2020)  
Mrs L J Gardiner  
Mrs J Robinson  
Mr A M Whaling  
Mr M Gardiner  
Mr A J Steinmetz  
Mrs C Devlin-Smith

## **REDHOUSE FARM JUNIOR FOOTBALL CLUB REPORT OF THE TRUSTEES**

The trustees present their report and the financial statements of the charity for the year ended 30th June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution and applicable law.

### **Structure, governance and management**

#### Governing Document

Redhouse Farm Junior Football Club was established by its constitution adopted on 8th March 2004. It is a registered charity with the Charity Commission, number 1103025.

#### Appointment and retirement of Trustees

The number and skills of trustees is regularly reviewed and any gaps identified. Existing trustees then approach suitable candidates who are invited to attend meetings, initially as observers, before being formally invited to join the committee following discussion and references. The power of appointment and retirement of trustees is vested in the Committee of Trustees.

#### Trustee induction and training

Trustees are given a brief history of Redhouse Farm Junior Football Club and are encouraged to become involved in activities. All members receive Charity Commission publications in order to keep them up to date with their role and responsibilities.

#### Organisation

The charity is organised so that the trustees meet regularly to review its affairs and set objectives with the chairperson being responsible for day to day activities.

#### Risk management

The trustees have agreed to examine, on an annual basis, the major risks being faced by the charity. These risks include financial, operational and regulatory. Systems are in place to minimise the risks, including preparation of regular financial reports, maintenance of insurance and management reviews. These systems are reviewed periodically to ensure the needs of the charity are being met. The Charity comply with the requirement to conduct DBS checks on trustees and volunteers.

## **Objectives and activities**

The objectives of the Charity are:-

- To help and educate young people through their leisure time activities;
- To foster positive identification with the local community; and
- To encourage co-operation, teamwork and tolerance.

The trustees are satisfied that the objectives and activities of the charity are in accord with the Charity Commission guidance on public benefit.

## **Achievements and performance**

There is a deficit in unrestricted funds of £8,786 (2020: surplus £891) and the level of free reserves has decreased to £65,322 (2020: £69,081). The Trustees intended to work towards increasing free reserves through fundraising events in 2020/21 but only the lottery was able to take place, even then having to be suspended in November 2020 because of the ongoing Covid-19 situation.

## **Financial Review**

The results for the year are set out on page 7.

Once again the trustees took the decision to reduce subscriptions to help our families. These were cut drastically from £165 to £60 for a first child/team and from £105 to £40 for second teams or siblings. We could only do this as we are financially sound and thankfully some parents continued to pay full subscriptions and did not ask for a refund.

The building continued to be hired out to The Owl Tree Child when restrictions allowed but hire income was severely diminished.

In 2020/21 we were able to apply for and were awarded many grants to help with our finances. We were awarded £931 for Small goals, £772 for Junior goals, £1,745 for the cost of a new path and £500 towards starting up after Covid 19 from the Football Foundation. We also were successful in obtaining £1,000 from Persimmon Charitable Foundation for supporting vulnerable people in the community as we provided and delivered free packed lunches during the school October half term holiday and had made up and delivered food parcels for families in need in our local area.

The deficit on unrestricted funds for the year was £8,786 compared with a surplus of £891 last year.

### Investment policy

The trustees have considered the most appropriate policy for investing cash resources and have decided that term bank deposit accounts meet their requirements of a reasonable rate of return, without capital risk, and with predictable accessibility to the funds. The trustees review this policy annually.

### Reserves policy

The trustees consider that a sensible level of free reserves that the charity needs to hold (those reserves not invested in fixed assets or designated for a particular purpose) should equate to six months of operating expenditure, as is quite normal in other concerns. This policy would therefore indicate a level of £26,000. Free reserves at 30 June 2021 are £69,081.

### **Plans for future periods**

The trustees have agreed to trial a new management system, LoveAdmin, for a year, in the hope that this will save volunteers much time in setting up registrations and collecting subscriptions. This will cost a fee but if we don't think it is for us we can change back to our old system at the end of the year.

It was intended that the lottery would restart on the 13th September 2021 but no other fundraising is planned until we see how things progress with Covid. We are however, hoping to hold our annual Presentation Day In June 2022 after an absence of two years. We are all looking forward to that.

Maintenance to the building and grounds is ongoing and during the 2021/22 season we intend to renew our water heating system. Quotes are being sought.

We also intend to renew efforts to obtain a 4G pitch with floodlights at our site which will greatly enhance our facilities.

## TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether or not the financial statements have been prepared in accordance with
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Trust will continue its activities.

The Trustees are required to act in accordance with the Trust Deed and the rules of the Trust within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the Trust's transactions and to disclose with reasonable accuracy at any time the financial position of the Trust, and to enable them to ensure that any statements of account comply with the requirements of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

This report was approved by the trustees on 26/4/22 And signed on their behalf by :-



CJ Mann  
Secretary

## INDEPENDENT EXAMINER'S REPORT THE THE TRUSTEES OF REDHOUSE FARM JUNIOR FOOTBALL CLUB

I report to the Trustees on my examination of the financial statements of the above charity for the year ended 30 June 2021, which are set out on pages 6 to 12.

### ***Responsibilities and basis of report***

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

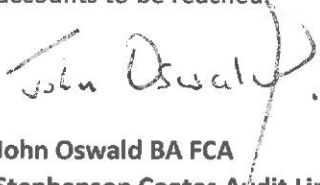
### ***Independent examiner's statement***

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
Chartered Accountants  
West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne  
NE4 7YD

Date 26 April 2022

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Analysis of Income</b>					
Donations	2(a)	1,435	-	1,435	1,186
Grants	2	1,500	3,448	4,948	10,000
Fundraising	3	1,377	-	1,377	7,886
Interest received		78	-	78	280
Charitable activities	4	49,397	-	49,397	57,512
<b>Total income</b>		53,787	3,448	57,235	76,864
<b>Analysis of Expenditure</b>					
Fundraising Costs	5	2,355	-	2,355	3,681
Depreciation		8,976	21,119	30,095	31,298
Other costs	6	50,927	3,763	54,690	62,113
<b>Total expenditure</b>		62,258	24,882	87,140	97,092
<b>Net income/(expenditure)</b>		(8,471)	(21,434)	(29,905)	(20,228)
<b>Transfers between funds</b>	11	(315)	315	-	-
<b>Total funds brought forward</b>		129,327	274,550	403,877	424,105
<b>Total funds carried forward</b>		120,541	253,431	373,972	403,877

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Balance sheet As at 30 June 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		304,702		334,796
<b>Current Assets</b>					
Debtors			-		-
Short term deposits			46,866		46,787
Cash at bank and in hand			23,166		22,955
			<u>70,032</u>		<u>69,742</u>
<b>Creditors: due within one year</b>	<b>9</b>		<u>762</u>		<u>661</u>
Net current assets			69,270		69,081
Creditors: due after one year			-		-
<b>Net Assets</b>			<u><u>373,972</u></u>		<u><u>403,877</u></u>
<b>Funds</b>					
Unrestricted	11		120,541		129,327
Restricted	11		253,431		274,550
			<u><u>373,972</u></u>		<u><u>403,877</u></u>

These accounts were approved by the trustees on 26/4/22 and were signed on their behalf by:

  
 .....  
 Mr J B Mann

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements for the year ended 30 June 2021

#### 1 Accounting policies

##### 1.1 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.

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

Long leasehold building	Over the term of the lease
Other fixed assets	10% Straight line basis

##### 1.3 Income

###### Donations and Legacies

Donations - are accounted for as received by the Charity.

Grants - are accounted for as received by the Charity.

###### Other trading activities

Fundraising - accounted for in the period in which the relevant activities take place

###### Investments

Investments - Interest is included when receivable by the Charity.

##### 1.4 Expenditure

Charitable activities – The cost of charitable activities represents the cost of undertaking the Charity's objectives. All expenditure is accounted for on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Value added tax is not recoverable by the Charity and as such it is included in the relevant costs in the Statement of Financial Activities.

##### 1.5 Funding Accounting

Funds held by the Charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are the funds that can only be used for a particular restricted purpose within the objects of the Charity. Restrictions arise when specified by the donor, or when funds are raised for particular purposes.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

Notes to the financial statements (continued)  
for the year ended 30 June 2021

### 2 Grants

	Unrestricted funds 2021	Restricted funds 2021	Total Funds 2021	2020
Covid-19 Small Business Grants	-	-	-	10,000
The Football Foundation	500	3,448	3,948	-
Persimmons - Community Champions	1,000	-	1,000	-
	<u>1,500</u>	<u>3,448</u>	<u>4,948</u>	<u>10,000</u>

### 2.a Donations

	Unrestricted funds 2021	Restricted funds 2021	Total Funds 2021	2020
Sundry	1,435	-	1,435	1,186
	<u>1,435</u>	<u>-</u>	<u>1,435</u>	<u>1,186</u>

### 3 Fundraising

	2021	2020
Christmas party ticket sales	-	370
Christmas raffle	-	729
Club lottery	952	3,785
Presentation	-	1,447
Sale of hats	425	1,555
	<u>1,377</u>	<u>7,886</u>

### 4 Incoming resources from charitable activities

	Unrestricted funds 2021	Restricted funds 2021	Total Funds 2021	2020
Fines reimbursed	60	-	60	20
Hire of facilities	1,810	-	1,810	5,380
Sponsorship	2,522	-	2,522	7,342
Subscriptions	45,005	-	45,005	44,138
Sundries	-	-	-	207
Team funds	-	-	-	425
	<u>49,397</u>	<u>-</u>	<u>49,397</u>	<u>57,512</u>

### 5 Fundraising costs

	2021	2020
Christmas party	-	825
Christmas raffle	-	184
Club lottery winnings	2,100	-
Lottery tickets	255	244
Presentation 2018/19	-	118
Purchase of hats	-	2,310
	<u>2,355</u>	<u>3,681</u>

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2021

#### 6 Charitable activities

	Unrestricted funds 2021	Restricted funds 2021	Total Funds 2021	2020
Accountancy fees	809	-	809	684
Admin fees	100	-	100	-
Clubhouse equipment	231	-	231	685
Clubhouse running costs	5,951	-	5,951	11,527
Coaching	1,890	-	1,890	1,470
Courses	30	-	30	325
DBS	190	-	190	340
Donations	1,976	-	1,976	350
Fees - League, cup and affiliates 2020/21	5,496	-	5,496	-
Fees - League, cup and affiliates 2019/20	-	-	-	9,215
Fees - Referees, senior team	258	-	258	105
Fines and Appeals	265	-	265	1,626
Insurance - players	410	-	410	520
Insurance - buildings	1,870	-	1,870	2,241
Maintenance	4,142	1,800	5,942	2,157
Miscellaneous	626	-	626	421
New sports equipment	1,003	1,963	2,966	3,180
New strips, kit and ties	7,694	-	7,694	10,908
Office expenses	236	-	236	509
Paypal fees	126	-	126	-
Rates	160	-	160	-
Room hire and disco - Presentation	-	-	-	500
Shirt framing	300	-	300	-
Sponsorship refunded	-	-	-	409
Subscriptions refunded	10,062	-	10,062	3,411
Team funds refunded	-	-	-	400
Tournaments	145	-	145	180
Training costs	3,733	-	3,733	8,100
Transfers	10	-	10	100
Trophies and engraving	2,856	-	2,856	2,401
Website fees	358	-	358	349
	<u>50,927</u>	<u>3,763</u>	<u>54,690</u>	<u>62,113</u>

#### 7 Staff costs

There were no employees during the year and there was no remuneration paid.

## REDHOUSE FARM JUNIOR FOOTBALL CLUB

### Notes to the financial statements (continued) for the year ended 30 June 2021

#### 8 Tangible fixed assets

	Long leasehold building £	Other assets £	Total £
<b>Cost</b>			
As at 1 May 2020	598,437	61,576	660,013
As at 30 April 2021	<u>598,437</u>	<u>61,576</u>	<u>660,013</u>
<b>Depreciation</b>			
As at 1 May 2020	287,250	37,967	325,217
Charge for year	23,937	6,157	30,094
As at 30 April 2021	<u>311,187</u>	<u>44,124</u>	<u>355,311</u>
<b>Net Book Value</b>			
As at 30 April 2021	<u>287,250</u>	<u>17,452</u>	<u>304,702</u>
As at 30 April 2020	<u>311,187</u>	<u>23,609</u>	<u>334,796</u>

#### 9 Creditors: Amounts falling due within one year

	2021	2020
Accruals	762	661
	<u>762</u>	<u>661</u>

#### 10 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	2020
Fixed assets	51,272	253,430	304,702	334,796
Net current assets	65,322	-	65,322	69,081
	<u>116,594</u>	<u>253,430</u>	<u>370,024</u>	<u>403,877</u>

#### 11 Movements in funds

Year ended 30 June 2021	Balance at 1 July 2020	Net movement in funds	Transfers between funds	Balance at 30 June 2021
<b>Unrestricted funds</b>				
General fund	129,327	(8,471)	(315)	120,541
<b>Restricted Funds</b>				
Clubhouse Construction	274,550	(21,119)	-	253,431
The Football Foundation	-	(315)	315	-
<b>Total</b>	<u>403,877</u>	<u>(29,905)</u>	<u>-</u>	<u>373,972</u>
Year ended 30 June 2020	Balance at 1 July 2019	Net movement in funds	Transfers between funds	Balance at 30 June 2020
<b>Unrestricted funds</b>				
General fund	128,436	891	-	129,327
<b>Restricted Funds</b>				
Clubhouse Construction	295,669	(21,119)	-	274,550
<b>Total</b>	<u>424,105</u>	<u>(20,228)</u>	<u>-</u>	<u>403,877</u>

#### 12 Trustees' remuneration and expenses

No remuneration directly or indirectly out of funds of the Charity was paid or payable for the year to any Trustee or any person or persons known to be connected with any of them.