

# BIRTLEY YOUNG PEOPLES CLUB

England & Wales · Charity number 1106310

## Details

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**Other names** BIRTLEY BOXING

**Status** Registered

**Legal form** Other

**Registered** 2004-10-14

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

## Contact

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**Address** Birtley Young Peoples Club  
Beaconsfield Terrace  
Birtley  
Chester Le Street  
County Durham  
DH3 1DN

**Phone** 077 40930841

**Email** [enquiries@birtleyboxingclub.co.uk](mailto:enquiries@birtleyboxingclub.co.uk)

**Website** [www.birtley.boxingclub.co.uk](http://www.birtley.boxingclub.co.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('THE OBJECTS') ARE TO ADVANCE THE EDUCATION OF BOYS AND YOUNG MEN, GIRLS AND YOUNG WOMEN AND TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THEIR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE AND TO ENABLE THEM TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.

**Activities:** The charity objectives include the development of young people with regards to achieving their full physical, intellectual, social and spiritual potential. We offer a programme of activities which include amateur boxing training, fitness training and other sports related activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities

## Geography

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- **Area of benefit:** NOT DEFINED. IN PRACTICE BIRTLEY, COUNTY DURHAM.
- Gateshead

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,731	£19,242	-	-
2024-03-31	£40,138	£44,820	-	-
2023-03-31	£84,693	£50,188	-	-
2022-03-31	£70,506	£50,903	-	-
2021-03-31	£50,189	£15,741	-	-

## Trustees

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Name	Role	Appointed
Gary Coote	Chair	2020-01-05
Lee Rodgers		2020-01-05
Suzanne Butler /Treasurer		2020-06-01

**BIRTLEY YOUNG PEOPLES CLUB**

England & Wales - Charity number 1106310

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1106310**

**Birtley Young People's Club**  
**Unaudited Financial Statements**  
**31 March 2024**

# Birtley Young People's Club

## Financial Statements

Year ended 31 March 2024

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities (including income and expenditure account)	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>13</b>

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**Birtley Young People's Club**

**Trustees' Annual Report (continued)**

**Year ended 31 March 2024**

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**Financial review**

The income for the year amounted to £40,138 and expenditure £44,820 leaving a deficit for the year of £4,682. Reserve brought forward were £149,223 and General reserves have therefore decreased in the year to £144,541. During the year the charity was subject to a police investigation whereby it was thought that some members were involved in criminal activities, and it was temporarily closed for 6 months. Nothing was proven and the Charity was allowed to open again but we have lost 6 months revenue. We aim to build this back up in the upcoming year.

The trustees' annual report and the strategic report were approved on 19-11-24 and signed on behalf of the board of trustees by:



Gary Coote  
Trustee

# **Birtley Young People's Club**

## **Trustees' Annual Report**

**Year ended 31 March 2024**

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The trustees, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

### **Reference and administrative details**

**Registered charity name** Birtley Young People's Club

**Charity registration number** 1106310

**Principal office and registered office** 70 Greenford  
Gateshead  
Tyne and Wear  
NE11 0TW

### **The trustees**

**Chair** Gary Coote  
**Treasurer** Suzanne Butler  
Christopher Colpitts  
Lee Rodgers

**Independent examiner** SME Centre of Excellence (COFE) Ltd  
17 Main Street  
Ponteland  
Northumberland  
NE20 9NH

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

The Charity is constituted under a governing document, having registered as a charity on 14 October 2014. Trustees are elected as per the rules within the constitution.

### **Objectives and activities**

The aim of the organisation is to advance the education of boys and young men, girls and young women and to provide and assist in the facilities in the interest of social welfare for their recreation or other leisure time occupation, with the object of improving their conditions of life and to enable them to identify and help meet their needs and to participate more fully in society.

### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Birtley Young People's Club**

## **Independent Examiner's Report to the Trustees of Birtley Young People's Club**

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of Birtley Young People's Club ('the charity') for the year ended 31 March 2024.

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

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed the all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no 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.



**Jane Freeman**  
FCCA  
**Independent Examiner**  
17 Main Street  
Ponteland  
Northumberland  
NE20 9NH

26/11/2024

# Birtley Young People's Club

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income</b>				
Other trading activities	5	40,138	40,138	84,693
<b>Total income</b>		<u>40,138</u>	<u>40,138</u>	<u>84,693</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising other trading activities	6	44,820	44,820	50,188
<b>Total expenditure</b>		<u>44,820</u>	<u>44,820</u>	<u>50,188</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(4,682)</u>	<u>(4,682)</u>	<u>34,505</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		149,223	149,223	114,718
<b>Total funds carried forward</b>		<u>144,541</u>	<u>144,541</u>	<u>149,223</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

# Birtley Young People's Club

## Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	10	5,194	6,492
<b>Current assets</b>			
Cash at bank and in hand		140,143	143,527
<b>Creditors: amounts falling due within one year</b>	11	(796)	(796)
<b>Net current assets</b>		<u>139,347</u>	<u>142,731</u>
<b>Total assets less current liabilities</b>		<u>144,541</u>	<u>149,223</u>
<b>Net assets</b>		<u>144,541</u>	<u>149,223</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>144,541</u>	<u>149,223</u>
<b>Total charity funds</b>	12	<u>144,541</u>	<u>149,223</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Gary Coote  
Trustee

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The notes on pages 6 to 11 form part of these financial statements.

# Birtley Young People's Club

## Notes to the Financial Statements

Year ended 31 March 2024

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### 1. General information

The charity is a public benefit entity and a charitable incorporated organisation, registered in England and Wales. The address of the registered office is 70 Greenford, Gateshead, Tyne and Wear, NE11 0TW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant & machinery	-	20% reducing balance
Motor vehicles	-	25% straight line

### 4. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sponsorships	14,340	14,340	17,763	17,763
Fundraising events	13,971	13,971	40,341	40,341
Members Subs	10,494	10,494	24,329	24,329
Rent	1,333	1,333	2,260	2,260
	<u>40,138</u>	<u>40,138</u>	<u>84,693</u>	<u>84,693</u>

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 5. Costs of raising other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
ABA	47	47	99	99
Wages and salaries	–	–	2,112	2,112
Home Show	21,263	21,263	16,009	16,009
Rates	832	832	832	832
Utilities	3,892	3,892	5,257	5,257
Repairs and maintenance	112	112	5,378	5,378
Insurance	4,126	4,126	5,452	5,452
Cleaning	2,064	2,064	5,452	5,452
Equipment	–	–	650	650
Bank charges	41	41	65	65
Travel and motor	3,258	3,258	3,764	3,764
Legal and professional fees	3,500	3,500	–	–
Telephone	613	613	230	230
Office costs	695	695	742	742
Depreciation	1,298	1,298	1,623	1,623
Coaching	2,346	2,346	875	875
Accountancy	558	558	516	516
Sundry	175	175	1,132	1,132
	<u>44,820</u>	<u>44,820</u>	<u>50,188</u>	<u>50,188</u>

### 6. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,298</u>	<u>1,623</u>

### 7. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 8. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	<u>10,144</u>	<u>25,985</u>	<u>36,129</u>
<b>Depreciation</b>			
At 1 April 2023	3,652	25,985	29,637
Charge for the year	<u>1,298</u>	<u>—</u>	<u>1,298</u>
At 31 March 2024	<u>4,950</u>	<u>25,985</u>	<u>30,935</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>5,194</u>	<u>—</u>	<u>5,194</u>
At 31 March 2023	<u>6,492</u>	<u>—</u>	<u>6,492</u>

### 9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>796</u>	<u>796</u>

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>149,223</u>	<u>40,138</u>	<u>(44,820)</u>	<u>144,541</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>114,718</u>	<u>84,693</u>	<u>(50,188)</u>	<u>149,223</u>

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	5,194	5,194
Current assets	140,143	140,143
Creditors less than 1 year	(796)	(796)
<b>Net assets</b>	<u>144,541</u>	<u>144,541</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	6,492	6,492
Current assets	143,527	143,527
Creditors less than 1 year	(796)	(796)
<b>Net assets</b>	<u>149,223</u>	<u>149,223</u>

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# **Birtley Young People's Club**

## **Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# Birtley Young People's Club

## Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
<b>Income</b>		
<b>Other trading activities</b>		
Sponsorships	14,340	17,763
Fundraising events	13,971	40,341
Members Subs	10,494	24,329
Rent	1,333	2,260
	<u>40,138</u>	<u>84,693</u>
<b>Total income</b>	<u>40,138</u>	<u>84,693</u>
<b>Expenditure</b>		
<b>Costs of raising funds</b>		
ABA	47	99
Wages and salaries	–	2,112
Home Show	21,263	16,009
Rates	832	832
Utilities	3,892	5,257
Repairs and maintenance	112	6,028
Insurance	4,126	5,452
Cleaning	2,064	5,452
Equipment	–	650
Bank charges	41	65
Travel and motor	3,258	3,764
Legal and professional fees	3,500	–
Telephone	613	230
Office costs	695	742
Depreciation	1,298	1,623
Coaching	2,346	875
Sundry	174	1,132
Accountancy	559	516
	<u>44,820</u>	<u>50,188</u>
<b>Total expenditure</b>	<u>44,820</u>	<u>50,188</u>
<b>Net (expenditure)/income</b>	<u>(4,682)</u>	<u>34,505</u>



**BIRTLEY YOUNG PEOPLES CLUB**

England & Wales - Charity number 1106310

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1106310**

**Birtley Young People's Club**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

# **Birtley Young People's Club**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities (including income and expenditure account)	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6-11</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>13</b>

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# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2023**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### **Reference and administrative details**

**Registered charity name** Birtley Young People's Club

**Charity registration number** 1106310

**Principal office and registered office** 70 Greenford  
Gateshead  
Tyne and Wear  
NE11 0TW

#### **The trustees**

**Chair** Gary Coote  
**Treasurer** Suzanne Butler  
Christopher Colpitts  
Lee Rodgers

**Independent examiner** SME Centre of Excellence (COFE) Ltd  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

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

The Charity is constituted under a governing document, having registered as a charity on 14 October 2014. Trustees are elected as per the rules within the constitution.

#### **Objectives and activities**

The aim of the organisation is to advance the education of boys and young men, girls and young women and to provide and assist in the facilities in the interest of social welfare for their recreation or other leisure time occupation, with the object of improving their conditions of life and to enable them to identify and help meet their needs and to participate more fully in society.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Financial review**

The income for the year amounted to £84,693 and expenditure £50,188 leaving a surplus for the year of £34,505. Reserve brought forward were £114,718 and General reserves have therefore increased in the year to £149,223. The club has had another successful year and slowly getting back to pre pandemic levels.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:



Gary Coote  
Trustee

# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Birtley Young People's Club**

**Year ended 31 March 2023**

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I report to the trustees on my examination of the financial statements of Birtley Young People's Club ('the charity') for the year ended 31 March 2023.

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

As the trustees of the charity, you are responsible for the preparation of the financial statements.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



**Jane Freeman**  
FCA  
**Independent Examiner**  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

# Birtley Young People's Club

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income</b>				
Donations and grants	4	–	–	12,000
Other trading activities	5	84,693	84,693	58,506
<b>Total income</b>		<u>84,693</u>	<u>84,693</u>	<u>70,506</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations, grants and other trading activities	6	50,188	50,188	50,903
<b>Total expenditure</b>		<u>50,188</u>	<u>50,188</u>	<u>50,903</u>
<b>Net income and net movement in funds</b>		<u>34,505</u>	<u>34,505</u>	<u>19,603</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		114,718	114,718	95,115
<b>Total funds carried forward</b>		<u>149,223</u>	<u>149,223</u>	<u>114,718</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 11 form part of these financial statements.

# Birtley Young People's Club

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	9	6,492	8,115
<b>Current assets</b>			
Cash at bank and in hand		143,527	107,399
<b>Creditors: amounts falling due within one year</b>	10	(796)	(796)
<b>Net current assets</b>		142,731	106,603
<b>Total assets less current liabilities</b>		149,223	114,718
<b>Net assets</b>		149,223	114,718
<b>Funds of the charity</b>			
Unrestricted funds		149,223	114,718
<b>Total charity funds</b>	11	149,223	114,718

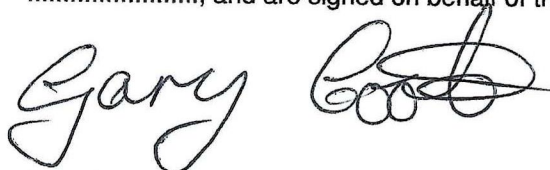
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:



Gary Coote  
Trustee

The notes on pages 6 to 11 form part of these financial statements.

# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

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#### **1. General information**

The charity is a public benefit entity and a charitable incorporated organisation limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 70 Greenford, Gateshead, Tyne and Wear, NE11 0TW.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant & machinery	-	20% reducing balance
Motor vehicles	-	25% straight line

#### 4. Donations and grants

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Grants</b>				
Grants receivable	—	—	12,000	12,000

#### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sponsorships	17,763	17,763	9,051	9,051
Fundraising events	40,341	40,341	14,863	14,863
Members Subs	24,329	24,329	33,059	33,059
Rent	2,260	2,260	1,533	1,533
	<u>84,693</u>	<u>84,693</u>	<u>58,506</u>	<u>58,506</u>

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# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Costs of raising donations, grants and other tading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
ABA	99	99	696	696
Wages and salaries	2,112	2,112	–	–
Home Show	16,009	16,009	14,307	14,307
Rates	832	832	832	832
Utilities	5,257	5,257	8,301	8,301
Repairs and maintenance	5,378	5,378	674	674
Insurance	5,452	5,452	6,204	6,204
Cleaning	5,452	5,452	5,777	5,777
Equipment	650	650	–	–
Bankk charges	65	65	–	–
Travel and motor	3,764	3,764	1,504	1,504
Legal and professional fees	–	–	12	12
Telephone	230	230	415	415
Office costs	742	742	1,214	1,214
Depreciation	1,623	1,623	2,209	2,209
Coaching	875	875	2,292	2,292
Accountancy	516	516	470	470
Sundry	1,132	1,132	–	–
Loan repayment	–	–	6,176	6,176
	<u>50,188</u>	<u>50,188</u>	<u>50,903</u>	<u>50,903</u>

#### 7. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,623</u>	<u>2,029</u>

#### 8. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 9. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>10,144</u>	<u>25,985</u>	<u>36,129</u>
<b>Depreciation</b>			
At 1 April 2022	2,029	25,985	28,014
Charge for the year	<u>1,623</u>	<u>—</u>	<u>1,623</u>
At 31 March 2023	<u>3,652</u>	<u>25,985</u>	<u>29,637</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>6,492</u>	<u>—</u>	<u>6,492</u>
At 31 March 2022	<u>8,115</u>	<u>—</u>	<u>8,115</u>

#### 10. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>796</u>	<u>796</u>

#### 11. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>114,718</u>	<u>84,693</u>	<u>(50,188)</u>	<u>149,223</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>95,115</u>	<u>70,506</u>	<u>(50,903)</u>	<u>114,718</u>

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# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	6,492	6,492
Current assets	143,527	143,527
Creditors less than 1 year	(796)	(796)
<b>Net assets</b>	<u>149,223</u>	<u>149,223</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	8,115	8,115
Current assets	107,399	107,399
Creditors less than 1 year	(3,296)	(3,296)
<b>Net assets</b>	<u>112,218</u>	<u>112,218</u>

**Birtley Young People's Club**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2023**

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**The following pages do not form part of the financial statements.**

# Birtley Young People's Club

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2023

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	2023	2022
	£	£
<b>Income</b>		
<b>Donations and grants</b>		
Grants	—	12,000
	<u>—</u>	<u>12,000</u>
<b>Other trading activities</b>		
Sponsorships	17,763	9,051
Fundraising events	40,341	14,863
Members Subs	24,329	33,059
Rent	2,260	1,533
	<u>84,693</u>	<u>58,506</u>
	<u>84,693</u>	<u>58,506</u>
<b>Total income</b>	<u>84,693</u>	<u>70,506</u>
	<u>84,693</u>	<u>70,506</u>
<b>Expenditure</b>		
<b>Costs of raising funds</b>		
ABA	99	696
Wages and salaries	2,112	—
Home Show	16,009	14,307
Rates	832	832
Utilities	5,257	8,301
Repairs and maintenance	5,378	674
Insurance	5,452	6,204
Cleaning	5,452	5,777
Equipment	650	—
Bank charges	65	—
Travel and motor	3,764	1,504
Legal and professional fees	—	12
Telephone	230	415
Office costs	742	1,214
Depreciation	1,623	2,029
Coaching	875	2,292
Sundry	1,132	—
Accountancy	516	470
Loan repayment	—	6,176
	<u>50,188</u>	<u>50,903</u>
	<u>50,188</u>	<u>50,903</u>
<b>Total expenditure</b>	<u>50,188</u>	<u>50,903</u>
	<u>50,188</u>	<u>50,903</u>
<b>Net income</b>	<u>34,505</u>	<u>19,603</u>
	<u>34,505</u>	<u>19,603</u>

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# BYPC Accounts\_Signed

Final Audit Report

2023-09-05

Created:	2023-09-05
By:	Judith McKane (judith@jfstorbitt.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAytAvrZ--JNiFM9ei0pNAP0kauAo_8Fi-

## "BYPC Accounts\_Signed" History

-  Document created by Judith McKane (judith@jfstorbitt.co.uk)  
2023-09-05 - 7:57:43 AM GMT- IP address: 176.35.211.198
-  Document emailed to sign@jfstorbitt.co.uk for signature  
2023-09-05 - 7:58:15 AM GMT
-  Email viewed by sign@jfstorbitt.co.uk  
2023-09-05 - 7:58:41 AM GMT- IP address: 104.47.1.254
-  Signer sign@jfstorbitt.co.uk entered name at signing as Jane Freeman  
2023-09-05 - 7:59:04 AM GMT- IP address: 176.35.211.198
-  Document e-signed by Jane Freeman (sign@jfstorbitt.co.uk)  
Signature Date: 2023-09-05 - 7:59:06 AM GMT - Time Source: server- IP address: 176.35.211.198
-  Agreement completed.  
2023-09-05 - 7:59:06 AM GMT

**BIRTLEY YOUNG PEOPLES CLUB**

England & Wales - Charity number 1106310

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# Accounts

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**COMPANY REGISTRATION NUMBER:  
CHARITY REGISTRATION NUMBER: 1106310**

**Birtley Young People's Club  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2022**

# **Birtley Young People's Club**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2022**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6-9
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	11

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# **Birtley Young People's Club**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2022**

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

## **Reference and administrative details**

**Registered charity name** Birtley Young People's Club

**Charity registration number** 1106310

**Principal office and registered office** 70 Greenford  
Gateshead  
Tyne and Wear  
NE11 0TW

## **The trustees**

**Chair** Gary Coote  
**Treasurer** Suzanne Butler  
Christopher Colpitts  
Lee Rodgers

**Independent examiner** SME Centre of Excellence (COFE) Ltd  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

## **Structure, governance and management**

The Charity is constituted under a governing document, having registered as a charity on 14 October 2014. Trustees are elected as per the rules within the constitution.

## **Objectives and activities**

The aim of the organisation is to advance the education of boys and young men, girls and young women and to provide and assist in the facilities in the interest of social welfare for their recreation or other leisure time occupation, with the object of improving their conditions of life and to enable them to identify and help meet their needs and to participate more fully in society.

## **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Birtley Young People's Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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## Financial review

The income for the year amounted to £70,506 and expenditure £50,903 leaving a surplus for the year of £19,603. Reserve brought forward were £95,115 and General reserves have therefore increased in the year to £114,718. The Club is slowly emerging from two years of lockdown and is looking forward to getting back to pre pandemic levels. We are again indebted to Gateshead Council for their Covid support grants which help to ensure the Club's future.

The trustees' annual report and the strategic report were approved on .....<sup>4-10-22</sup>..... and signed on behalf of the board of trustees by:

Gary Coote  
Trustee



# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Birtley Young People's Club Year ended 31 March 2022**

---

I report to the trustees on my examination of the financial statements of Birtley Young People's Club ('the charity') for the year ended 31 March 2022.

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

As the trustees of the charity, you are responsible for the preparation of the financial statements..

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jane Freeman  
Independent Examiner

17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

# Birtley Young People's Club

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	12,000	12,000	48,422
Other trading activities	6	58,506	58,506	1,767
<b>Total income</b>		<u>70,506</u>	<u>70,506</u>	<u>50,189</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	50,903	50,903	15,741
<b>Total expenditure</b>		<u>50,903</u>	<u>50,903</u>	<u>15,741</u>
<b>Net income and net movement in funds</b>		<u>19,603</u>	<u>19,603</u>	<u>34,448</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		95,115	95,115	60,667
<b>Total funds carried forward</b>		<u>114,718</u>	<u>114,718</u>	<u>95,115</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

# Birtley Young People's Club

Company Limited by Guarantee

## Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	11	8,115	–
<b>Current assets</b>			
Cash at bank and in hand		107,399	99,815
<b>Creditors: amounts falling due within one year</b>	12	(796)	(4,700)
<b>Net current assets</b>		<u>106,603</u>	<u>95,115</u>
<b>Total assets less current liabilities</b>		<u>114,718</u>	<u>95,115</u>
<b>Net assets</b>		<u>114,718</u>	<u>95,115</u>
<b>Funds of the charity</b>			
Unrestricted funds		114,718	95,115
<b>Total charity funds</b>	13	<u>114,718</u>	<u>95,115</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Julie Small  
Trustee

The notes on pages 6 to 9 form part of these financial statements.

# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

---

#### **1. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

---

#### 1. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	25% straight line
Plant & machinery	-	20% reducing balance

# Birtley Young People's Club

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2022

---

#### 2. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2021	–	25,985	25,985
Additions	10,144	–	10,144
<b>At 31 March 2022</b>	<u>10,144</u>	<u>25,985</u>	<u>36,129</u>
<b>Depreciation</b>			
At 1 April 2021	–	25,985	25,985
Charge for the year	2,029	–	2,029
<b>At 31 March 2022</b>	<u>2,029</u>	<u>25,985</u>	<u>28,014</u>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<u>8,115</u>	<u>–</u>	<u>8,115</u>
At 31 March 2021	<u>–</u>	<u>–</u>	<u>–</u>

#### 3. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	–	2,500
Accruals and deferred income	796	2,200
	<u>796</u>	<u>4,700</u>

#### 4. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>95,115</u>	<u>70,506</u>	<u>(50,903)</u>	<u>114,718</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>60,667</u>	<u>50,189</u>	<u>(15,741)</u>	<u>95,115</u>

# Birtley Young People's Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

## 5. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,115	8,115
Current assets	107,399	107,399
Creditors less than 1 year	(796)	(796)
<b>Net assets</b>	<u>114,718</u>	<u>114,718</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—
Current assets	99,815	99,815
Creditors less than 1 year	(4,700)	(4,700)
<b>Net assets</b>	<u>95,115</u>	<u>95,115</u>

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**Birtley Young People's Club**

**Company Limited by Guarantee**

**Notes to the Financial Statements *(continued)***

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

# Birtley Young People's Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

	2022	2021
	£	£
<b>Income</b>		
<b>Donations and grants</b>		
Grants	<u>12,000</u>	<u>48,422</u>
<b>Other trading activities</b>		
Sponsorships	9,051	299
Fundraising events	14,863	956
Members Subs	33,059	307
Rent	<u>1,533</u>	<u>205</u>
	<u>58,506</u>	<u>1,767</u>
<b>Total income</b>	<u>70,506</u>	<u>50,189</u>
<b>Expenditure</b>		
<b>Costs of raising funds</b>		
ABA	696	–
Wages and salaries	–	2,250
Home Show	14,307	831
Rates	832	208
Utilities	8,301	7,746
Repairs and maintenance	674	64
Insurance	6,204	1,348
Cleaning	5,777	–
Equipment	–	1,408
Travel and motor	1,504	120
Legal and professional fees	12	–
Telephone	415	–
Office costs	1,214	1,367
Depreciation	2,029	–
Coaching	2,292	–
Accountancy	470	399
Loan repayment	<u>6,176</u>	<u>–</u>
	<u>50,903</u>	<u>15,741</u>
<b>Total expenditure</b>	<u>50,903</u>	<u>15,741</u>
<b>Net income</b>	<u>19,603</u>	<u>34,448</u>

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**BIRTLEY YOUNG PEOPLES CLUB**

England & Wales - Charity number 1106310

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# Accounts

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**Birtley Young People's Club**  
**Unaudited Financial Statements**  
**31 March 2021**

# **Birtley Young People's Club**

## **Financial Statements**

**Year ended 31 March 2021**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities (including income and expenditure account)	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6-8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>10</b>

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# Birtley Young People's Club

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### Reference and administrative details

**Registered charity name** Birtley Young People's Club

**Charity registration number** 1106310

**Principal office and registered office** 70 Greenford  
Gateshead  
Tyne and Wear  
NE11 0TW

### The trustees

**Chair** Gary Coote  
**Treasurer** Suzanne Butler  
Christopher Colpitts  
Lee Rodgers

**Independent examiner** SME Centre of Excellence (COFE) Ltd  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

### Structure, governance and management

The Charity is constituted under a governing document, having registered as a charity on 14 October 2014. Trustees are elected as per the rules within the constitution.

### Objectives and activities

The aim of the organisation is to advance the education of boys and young men, girls and young women and to provide and assist in the facilities in the interest of social welfare for their recreation or other leisure time occupation, with the object of improving their conditions of life and to enable them to identify and help meet their needs and to participate more fully in society.

### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Birtley Young People's Club

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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### Financial review

The income for the year amounted to £50,189 and expenditure £15,741 leaving a surplus for the year of £34,448. Reserve brought forward were £60,667 and General reserves have therefore increased in the year to £95,115. This has been an unprecedented year due to the Covid-19 pandemic and the Club has been closed for the majority of this financial year. We are indebted to the Gateshead Council for their Covid support grants and also the Lottery Fund who have provided financial support to ensure the Club's future.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:

Gary Coote  
Trustee

# **Birtley Young People's Club**

## **Independent Examiner's Report to the Trustees of Birtley Young People's Club**

**Year ended 31 March 2021**

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I report to the trustees on my examination of the financial statements of Birtley Young People's Club ('the charity') for the year ended 31 March 2021.

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

As the trustees of the charity, you are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA). It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records.

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.

**Jane Freeman**  
FCCA  
**Independent Examiner**  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

# Birtley Young People's Club

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

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	2021		2020
	Unrestricted funds £	Total funds £	Total funds £
<b>Income</b>			
Donations and grants	48,422	48,422	2,080
Other trading activities	1,767	1,767	39,345
<b>Total income</b>	<u>50,189</u>	<u>50,189</u>	<u>41,425</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising funds	15,741	15,741	45,581
<b>Total expenditure</b>	<u>15,741</u>	<u>15,741</u>	<u>45,581</u>
<b>Net income/(expenditure) and net movement in funds</b>	<u>34,448</u>	<u>34,448</u>	<u>(4,156)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	60,667	60,667	64,823
<b>Total funds carried forward</b>	<u>95,115</u>	<u>95,115</u>	<u>60,667</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 6 to 8 form part of these financial statements.

# Birtley Young People's Club

## Statement of Financial Position

31 March 2021

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	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		99,815	64,967
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	<u>(4,700)</u>	<u>(4,300)</u>
<b>Net current assets</b>		<u>95,115</u>	<u>60,667</u>
<b>Total assets less current liabilities</b>		<u>95,115</u>	<u>60,667</u>
<b>Net assets</b>		<u>95,115</u>	<u>60,667</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>95,115</u>	<u>60,667</u>
<b>Total charity funds</b>	<b>4</b>	<u>95,115</u>	<u>60,667</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Gary Coote  
Trustee

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The notes on pages 6 to 8 form part of these financial statements.

# Birtley Young People's Club

## Notes to the Financial Statements

Year ended 31 March 2021

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### 1. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 1. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% straight line

# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 2. Tangible fixed assets

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 April 2020 and 31 March 2021	25,985
<b>Depreciation</b>	
At 1 April 2020 and 31 March 2021	25,985
<b>Carrying amount</b>	
At 31 March 2021	–
At 31 March 2020	–

### 3. Creditors: amounts falling due within one year

	<b>2021 £</b>	2020 £
Bank loans and overdrafts	2,500	2,500
Accruals and deferred income	2,200	1,800
	<u>4,700</u>	<u>4,300</u>

### 4. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	60,667	50,189	(15,741)	95,115

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	64,823	41,425	(45,581)	60,667

### 5. Analysis of net assets between funds

	Unrestricted Funds £	<b>Total Funds 2021 £</b>
Current assets	99,815	99,815
Creditors less than 1 year	(4,700)	(4,700)
<b>Net assets</b>	<u>95,115</u>	<u>95,115</u>

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# **Birtley Young People's Club**

## **Management Information**

**Year ended 31 March 2021**

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**The following pages do not form part of the financial statements.**

# Birtley Young People's Club

## Detailed Statement of Financial Activities

Year ended 31 March 2021

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	2021 £	2020 £
<b>Income</b>		
<b>Donations and grants</b>		
Grants	48,422	2,080
<b>Other trading activities</b>		
Sponsorships	299	7,900
Fundraising events	956	11,487
Members Subs	307	14,065
Rent	205	5,893
	<u>1,767</u>	<u>39,345</u>
<b>Total income</b>	<u>50,189</u>	<u>41,425</u>
<b>Expenditure</b>		
<b>Costs of raising funds</b>		
ABA	–	500
Wages and salaries	2,250	8,330
Home Show	831	4,890
Rates	208	–
Utilities	7,746	18,241
Repairs and maintenance	64	1,916
Insurance	1,348	2,007
Equipment	1,408	2,970
Travel and motor	120	3,575
Office costs	1,367	1,773
Sundry	–	577
Accountancy	399	802
	<u>15,741</u>	<u>45,581</u>
<b>Total expenditure</b>	<u>15,741</u>	<u>45,581</u>
<b>Net income/(expenditure)</b>	<u>34,448</u>	<u>(4,156)</u>

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