

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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Birtley Young People's Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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

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

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

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

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

Notes to the Financial Statements

Year ended 31 March 2024

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

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

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 £
Cost			
At 1 April 2023 and 31 March 2024	<u>10,144</u>	<u>25,985</u>	<u>36,129</u>
Depreciation			
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>
Carrying amount			
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

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)
Net assets	144,541	144,541

	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)
Net assets	149,223	149,223

Birtley Young People's Club

Management Information

Year ended 31 March 2024

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 £
Income		
Other trading activities		
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>
Total income	<u>40,138</u>	<u>84,693</u>
Expenditure		
Costs of raising funds		
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>
Total expenditure	<u>44,820</u>	<u>50,188</u>
Net (expenditure)/income	<u>(4,682)</u>	<u>34,505</u>

