

Registered number: 05540723
Charity number: 1114421

Wallsend Boys Club
(A company limited by guarantee)

Annual report
Year ended 30 June 2025

Wallsend Boys Club
(A company limited by guarantee)

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Reference and administrative details
Year ended 30 June 2025

Trustees	C P Kirkley, President S T Dale, Chairman S Sharp, Vice President A J Henderson, Secretary J Bell, Treasurer A Jarvis N Watson R Cairns K Riley (resigned on 16 August 2025) G R Wright (appointed on 1 April 2025) E Chalk (appointed on 1 April 2025) J Esland (appointed 1 April 2025)
Company registered number	05540723
Charity registered number	1114421
Registered office	Bigges Main Rheydt Avenue Wallsend Newcastle upon Tyne NE28 8SX
Company secretary	A J Henderson
Head of facilities and programmes	J Percival
Independent auditors	UNW LLP Chartered Accountants Citygate St James' Boulevard Newcastle upon Tyne NE1 4JE

Wallsend Boys Club

(A company limited by guarantee)

Trustees' report

Year ended 30 June 2025

The trustees present their annual report together with the audited financial statements of the charity for the year 1 July 2024 to 30 June 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Our purpose and activities

Purpose

The objects of the charity are for the benefit of the public generally and, in particular, children and young people who are inhabitants of Wallsend, North Tyneside and the surrounding areas.

The objectives are as follows:

- To support young people living in North Tyneside through their involvement in organised sport and activity programmes in order that they can achieve their potential and realise their ambitions.
- To promote community participation in healthy recreation by providing facilities for the playing of association football and other sports.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Ensuring our work delivers our aims

The charity reviews its aims, objectives and activities each year. This review looks at what the charity has achieved and the outcomes of its work during the previous twelve months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people who the charity is set up to help.

The review also helps Wallsend Boys Club to ensure that its aims, objectives and activities have remained focused on its stated purposes. The charity refers to guidance contained in the Charity's Commission general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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Trustees' report (continued)
Year ended 30 June 2025

Our purpose and activities (continued)

The focus of our work

The main objectives continue to be the promotion of healthy recreation through leisure time activities achieved via community participation and the provision of facilities for children and young people. Particular attention is focused on youth activities allowing children to develop their physical ability as well as providing a place for them to socialise and form friendships. The strategies used to meet these objectives include:

- Organising youth football with a variety of different teams including 11 a side, 9 a side, 7 a side and 5 a side teams, for girls, boys, women and men, and football development sessions and tournaments for the community.
- Educating children and young people about football skills and the rules of the game.
- Running programmes that allow young people between the ages of 10 and 19 the opportunity to participate in sporting activities as well as addressing issues related to crime, anti social behaviour, youth disaffection and substance misuse. This has had a very positive impact on the local community.
- Hosting fundraising activities to raise funds for the Club.

How our activities deliver public benefit

The charitable objectives focus on providing suitable sporting facilities to promote healthy recreation for young people and the community in general. The club is operating 7 days per week providing sporting facilities and health recreational activities for young people and the wider community.

Who used and benefitted from our services?

Membership of the charity is available for boys and girls aged between six and eighteen years of age. In addition activities are being accessed by children as young as 4 and adults over 80. The Club then looks for donations from the parents and guardians of these children and young people to help with the running of the Club.

Children and young people from North Tyneside benefit from the running of our various youth programmes.

Achievements and performance

Main achievements of the charity

During the year, Wallsend Boys Club continued to deliver a range of sporting and youth development activities, including:

- Regular training sessions and competitive fixtures for senior, junior and youth teams
- Inclusive activities designed to encourage participation from a wide range of backgrounds
- Community engagement initiatives and events involving families and local partners

Despite ongoing pressures on funding and rising operating costs, the club maintained strong participation levels and continued to provide a safe and supportive environment for young people.

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Trustees' report (continued)
Year ended 30 June 2025

Achievements and performance (continued)

Across 24/25 we continued the development of Sporting Wallsend; a community based, open access sports and wellbeing offer, providing free or low-cost affordable activities to all local families, young people and residents. The Peter Olsen Community Hub is a 7 day per week operation offering low cost, affordable activities that improves the wellbeing of our local community and provides a safe, inclusive and welcoming space and keeps people active.

Sporting Wallsend's aim is to build on the work, ethos and developmental approaches of Wallsend Boys Club which will remain at the centre of operations.

The Hub presents Wallsend Boys Club an opportunity to further enhance its 121-year history and reputation for over 90 of its ex members going on to play professional football and more importantly, providing role models as good citizens to the young people today.

We will prioritise the health, happiness and safety of all our participants and players but stretch them to fulfil their potential through first class coaching and appropriate playing opportunities as well as raising their aspirations.

We recruited 2 new members of staff in January 2024 and additionally a apprentice in June 2025 to support with the operations and delivery requirements to fulfil the organisation's potential as a state-of-the-art community facility for the community.

Kirkley Park continued to be a thriving place to be, with over 600 of our members (aged 4 – over 80) playing football and remaining active each week. Across the 24/25 season, we are delighted to have 51 teams (Including 5 senior teams) representing Wallsend Boys Club every week.

Children as young as 4 are attending our weekly PODS (Peter Olsen Development Sessions) on a Saturday morning session and our girls only Wildcats on a Monday evening at Kirkley Park continues to thrive.

We continue to utilise and maximise the 3G pitch and generate additional revenue via commercial hire to local community groups, organisations and private bookings.

We have built a strong relationship with local Primary and Secondary schools across Wallsend working in partnership to deliver breakfast clubs, lunchtime clubs and after school provision. Schools have highlighted the huge need to get children active and improve their wellbeing. On a weekly basis approximately 250 children are attending our sessions. In addition for those who find main stream education tough – we have created an Alternative Provision Programme ensuring that no child is left behind.

Our aim is to provide provision all year around and the club continue to deliver Holiday Activity Funded (HAF) camps providing fun activities and nutritious food to local children and families who are accessing Free School Meals (FSM). On average our school holiday camps engage with around 70 local children aged 4 plus.

The trustees would like to record their thanks to the funders, sponsors, volunteers, coaches, parents, carers and supporters whose commitment and time remain essential to the organisation's success.

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Trustees' report (continued) Year ended 30 June 2025

Financial review

Overview

The club reports income of unrestricted funds for the year of £340,660 compared with £312,746 in 2024. The Charity received restricted grants of £579,174 including funds from the Football Foundation, Sport England and The Michael Carrick Foundation.

Total unrestricted expenditure for the year was £365,139 (2024: £312,639).

Reserves policy and going concern

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Wallsend Boys Club. It is the policy of Wallsend Boys Club to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances; and gives the charity the opportunity to attract grant funders who are prepared to back large positive social enterprise developments on condition the charity also contributes a significant percentage of the cost.

The Club holds general unrestricted funds, designated funds and restricted funds. Unrestricted funds are held to meet the running costs of the charity. The designated funds are set aside for a specific project and the restricted funds are used in accordance with the donor's requirements.

Our reserves are held as a prudent amount to mitigate unforeseen expenditure or reduced income. The amounts and timings of grant income and donations are often unpredictable and varied and the charity has to plan for this with additional reserves over and above those ring-fenced and designated. The trustees consider holding free reserves to cover 6 months running costs to be appropriate, which is particularly important as the Club embarks on the operation of the new community hub.

At 30 June 2025 the reserves of the charity stood at £3,728,679, of which £424,112 are restricted for specific purposes and £3,304,567 are unrestricted. Of this amount £2,873,157 is tied up in the value of fixed assets, leaving £431,410 available. Under the terms of funding provided to the club by the football foundation, £250,000 has to be set aside over a period of 10 years for the maintenance cost of a replacement 3G pitch. This amounts to £175,000 at the year end. Following completion of the capital project, the trustees have now started to set funds aside as a sinking fund for any future major repairs, and to allow further development of the site. This amounts to £50,000 at the year end. A balance of £206,410 remains which amounts to around 6 months running costs.

Full budgets have been prepared for the year end to 30 June 2026, which are being monitored against actual income and costs. The trustees are satisfied with the current position and therefore consider the going concern basis of preparation to be appropriate.

Investments powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees consider is of long term advantage to the Club

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Trustees' report (continued) Year ended 30 June 2025

Structure, governance and management

Governing document

Wallsend Boys Club is registered as a charity (registered number 1114421) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed by its Articles of Association dated 18th August 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re)appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

Wallsend Boys Club has been largely content with the number and range of trustees that it has. However, the Club is reviewing the current structure and seeking independent assessments of where the leadership and governance of the Club could be improved going forward.

If additional, appropriate trustees can enhance our organisation then there are formal procedures in place to ensure that a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Organisation

The board of trustees administers the charity and meet formally at least four times a year. The management of the charity is undertaken by the management committee which meets on a monthly basis. All trustees are members of the management committee.

The club relies heavily on unpaid volunteers to help run the charity.

Trustee induction and training

The chairman of the management committee, a trustee himself, is responsible for the induction of any new trustee. New trustees will usually attend a training day which involves making the trustee aware of their responsibilities, informing them of the objectives and history of the charity (including the content of the Articles and Memorandum of Association) and showing them the administrative procedures that are in place within the charity. The recent financial performance of the charity will be discussed and the trustee will have the opportunity to meet the other trustees and key members of the management committee.

Pay policy for key management personnel

The board of directors, who are the charity's trustees, give their time freely and receive no remuneration. The charity has employed 4 members of staff during the year. John Percival is Head of Facilities and Programmes. Salaries are agreed by a sub-committee of the trustees.

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Trustees' report (continued)
Year ended 30 June 2025

Structure, governance and management (continued)

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been created and is updated annually. Where appropriate, systems or procedures have been established to mitigate the risks that the charity faces.

Particular attention has been focused on non financial risks, specifically the risks to children and young people and other health and safety risks. Internal controls have been developed to deal with such risks.

A summary of the main risks facing the charity are detailed below:

Operational risks

Attention has been focused on risks to children and young people and other health and safety risks. Controls have been developed to deal with such risks and everyone involved in the Club adheres to the strict safeguarding, health and safety policies and systems that are in place. These systems and procedures are in place to ensure that high standards of protection are maintained.

Financial risks

The charity relies significantly on grant funding when planning large capital expenditure or charity developments and improvements and fully appreciates that such grant funding typically requires a significant percentage to be simultaneously contributed by the charity.

The charity has diligently built up reserves so that it can contribute its share to appropriate large capital expenditure developments that are supported by grant funding. Grant funding is not heavily relied on for the day to day running of the charity but tends to be sought for the specialist aims of the charity.

Instead, the charity ensures a steady income, by offering and running a variety of different activities to maximise potential funds generated. The trustees plan to continue to adopt this approach to ensure the charity continues to operate and does not suffer if any external funding is withdrawn.

External risks

The charity has always been closely associated with its history of producing a constant stream of football players that have achieved success at the highest levels. However, Wallsend Boys Club is about much more than football. There is a risk that youngsters in the local area will not use the Club as they believe the only activities offered are football related. In truth, the Club offers a range of youth activities. There is also the risk that potential young female footballers will not use the Club believing it is only for their male counterparts. However, membership details show that there is a good mix of girls and boys who are members of the Club and exciting initiatives are underway to significantly increase the number of female members. The creation of the Sporting Wallsend brand is in response to the perceptions around the Wallsend Boys Club name, and seeks to widen community appeal and engagement, as well as widening our offer beyond football.

The trustees are satisfied that they have taken all of the necessary steps to lessen the risks affecting Wallsend Boys Club.

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Trustees' report (continued) Year ended 30 June 2025

Plans for future periods

There is an insatiable demand on Tyneside for 'The Beautiful Game' and we will never address that demand alone. However, the 11-a-side artificial grass pitch has extended the number of representative teams and given an informal game of football to thousands of other young people and adults at a community facility at affordable prices.

Whilst the artificial grass pitch has enhanced our football offering it will not fully help us to achieve our ambition of offering more sport and social activities from Kirkley Park. To achieve this we intend to build further facilities which will give us a significant open plan space to not only re-establish a modern youth club, but also have classroom facilities for delivering sports coaching as well as health clinics and healthy eating courses etc.

Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Wallsend Boys Club
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Trustees' report (continued)
Year ended 30 June 2025

Auditors

The auditors, UNW LLP, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Approved by order of the members of the board of trustees on 19 February 2026 and signed on their behalf by:

DocuSigned by:

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S Dale
Chairman



Independent auditors' report to the Members of Wallsend Boys Club

Opinion

We have audited the financial statements of Wallsend Boys Club (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



Independent auditors' report to the Members of Wallsend Boys Club (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



Independent auditors' report to the Members of Wallsend Boys Club (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

We obtain and update our understanding of the charity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the charity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), pension legislation and UK tax legislation. In addition, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

We also evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to manipulate financial results, management bias in accounting estimates, as well as improper income recognition which includes fraudulent posting of journal entries to income.



Independent auditors' report to the Members of Wallsend Boys Club (continued)

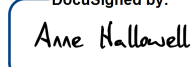
Audit procedures performed by the engagement team included:

- Inquiry of management and those charged with governance regarding actual and potential litigation or claims as well as whether they have knowledge of any actual, suspected or alleged fraud;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Reviewing meeting minutes to identify reported frauds and any potential non-compliance with laws and regulations;
- Identifying journal entries based on risk criteria and testing the identified entries to supporting documentation, In particular journal entries with unusual account combinations; and
- Challenging assumptions and judgments made by management in their significant accounting estimates and evaluating whether there was any evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Anne Hallowell BSc DChA FCA (Senior Statutory Auditor)
for and on behalf of UNW LLP, Statutory Auditor

Chartered Accountants
 Newcastle upon Tyne

19 February 2026

Wallsend Boys Club

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Statement of financial activities (incorporating income and expenditure account) Year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	108,625	579,174	687,799	289,771
Charitable activities	4	81,822	-	81,822	73,093
Other trading activities	5	144,376	-	144,376	105,053
Investment income	6	5,837	-	5,837	15
Total income		340,660	579,174	919,834	467,932
Expenditure on:					
Raising funds	7	45,965	-	45,965	19,609
Charitable activities	8	319,174	183,020	502,194	480,195
Total expenditure		365,139	183,020	548,159	499,804
Net gains on investments		2,542	-	2,542	9,310
Net movement in funds		(21,937)	396,154	374,217	(22,562)
Reconciliation of funds:					
Total funds brought forward		3,326,505	27,958	3,354,463	3,377,025
Net movement in funds		(21,937)	396,154	374,217	(22,562)
Total funds carried forward		3,304,568	424,112	3,728,680	3,354,463

The Statement of financial activities includes all gains and losses recognised in the year.

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Balance sheet At 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	2,873,157	2,900,882
Investments	12	79,136	76,594
		<u>2,952,293</u>	<u>2,977,476</u>
Current assets			
Debtors	13	310	16,000
Cash at bank and in hand		846,439	929,286
		<u>846,749</u>	<u>945,286</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(61,196)	(549,132)
		<u>785,553</u>	<u>396,154</u>
Total assets less current liabilities		<u>3,737,846</u>	<u>3,373,630</u>
Creditors: amounts falling due after more than one year	15	(9,167)	(19,167)
Net assets		<u>3,728,679</u>	<u>3,354,463</u>
Total net assets		<u><u>3,728,679</u></u>	<u><u>3,354,463</u></u>
Charity funds			
Restricted funds	16	424,112	27,958
Unrestricted funds	16	3,304,567	3,326,505
Total funds		<u><u>3,728,679</u></u>	<u><u>3,354,463</u></u>

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Balance sheet (continued)

At 30 June 2025

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 19 February 2026 and signed on their behalf by:

DocuSigned by:

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S Dale
Chairman

Registered number: 05540723

The notes on pages 18 to 34 form part of these financial statements.

Wallsend Boys Club

(A company limited by guarantee)

Statement of cash flows Year ended 30 June 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	18	49,066	125,650
Cash flows from investing activities			
Dividends, interests and rents from investments		5,387	15
Purchase of tangible assets		(125,502)	(277,865)
Net cash used in investing activities		(120,115)	(277,850)
Cash flows from financing activities			
Repayments of borrowing		(10,000)	(10,000)
Interest payments		(1,798)	-
Net cash used in financing activities		(11,798)	(10,000)
Change in cash and cash equivalents in the year		(82,847)	(162,200)
Cash and cash equivalents at the beginning of the year		929,286	1,091,486
Cash and cash equivalents at the end of the year	19	846,439	929,286

The notes on pages 18 to 34 form part of these financial statements

Wallsend Boys Club

(A company limited by guarantee)

Notes to the financial statements Year ended 30 June 2025

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Bigges Main, Rheydt Avenue, Wallsend, Tyne And Wear, NE28 8SX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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') (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102') and the Charities Act 2011.

Wallsend Boys Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

2.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Monies from activities for raising funds are included when received.
- Fundraising activities generate income and this is included when received.
- Investment income is included when receivable.
- Rental income is recognised at the time of hire.

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Land and buildings	-	2% straight line
Plant and machinery	-	15% reducing balance
Motor vehicles	-	25% straight line
KP car park	-	4% straight line
3G pitch	-	10% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net gains/(losses) on investments' in the statement of financial activities.

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand comprises of funds held in the charity bank current accounts and building society deposit account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Wallsend Boys Club
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Notes to the financial statements
Year ended 30 June 2025

2. Accounting policies (continued)

2.13 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates included within these financial statements include depreciation charges. None of the estimates made are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

In preparing these financial statements the trustees do not consider there were any significant areas of judgement that were required in applying the charity's accounting policies as set out above.

3. Income from donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and grants			
The Football Foundation	-	12,500	12,500
The Michael Carrick Foundation	-	35,000	35,000
Community Work	-	22,570	22,570
Parkinsons UK	-	3,000	3,000
Bellway	-	481,209	481,209
Schools Delivery	-	15,535	15,535
RISE - Sport England	-	9,360	9,360
General Donations	108,625	-	108,625
Total 2025	108,625	579,174	687,799

Wallsend Boys Club
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Notes to the financial statements
Year ended 30 June 2025

3. Income from donations (continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations and grants			
The Football Foundation	-	28,245	28,245
The Michael Carrick Foundation	-	37,917	37,917
Community Work	-	52,008	52,008
Sport England	-	9,475	9,475
Bellway	-	8,791	8,791
Community Lottery Fund	-	18,750	18,750
General Donations	134,585	-	134,585
Total 2024	134,585	155,186	289,771

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Courses and tournaments	23,099	23,099
Youth training	21,990	21,990
Pitch hire	36,733	36,733
	81,822	81,822

	Unrestricted funds 2024 £	Total funds 2024 £
Courses and tournaments	18,466	18,466
Youth training	17,580	17,580
Pitch hire	37,047	37,047
	73,093	73,093

Wallsend Boys Club
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Notes to the financial statements
Year ended 30 June 2025

5. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £
Match day cafe	36,433	36,433
Team sponsorship	26,365	26,365
Fundraising activities	50,982	50,982
Merchandise	30,596	30,596
	<u>144,376</u>	<u>144,376</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Match day cafe	19,666	19,666
Team sponsorship	24,757	24,757
Fundraising activities	51,052	51,052
Merchandise	9,578	9,578
	<u>105,053</u>	<u>105,053</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	5,837	5,837
	<u>5,837</u>	<u>5,837</u>

Wallsend Boys Club
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Notes to the financial statements
Year ended 30 June 2025

6. Investment income (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	15	15

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £
Merchandise costs	26,905	26,905
Catering costs	17,302	17,302
External pitch hire	1,758	1,758
	45,965	45,965

	Unrestricted funds 2024 £	Total funds 2024 £
Merchandise	7,721	7,721
Catering costs	9,427	9,427
External pitch hire	2,461	2,461
	19,609	19,609

Wallsend Boys Club
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Notes to the financial statements
Year ended 30 June 2025

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Provision of sporting activities	258,464	243,730	502,194

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Provision of sporting activities	255,666	224,529	480,195

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	86,172	61,490
Coaching and consultancy	1,680	41,984
Facilities and training	6,230	5,988
League and cup fees	18,981	12,231
Club tours	21,826	21,493
Kits	23,666	37,510
Referees fees	7,776	7,170
Fines	1,644	2,172
Pitch maintenance	86,051	59,936
Presentation evening	2,883	3,433
Travel	1,555	2,259
	258,464	255,666

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Depreciation	153,227	143,980
Insurance, legal and professional	36,667	26,172
Heat, light and water	17,904	18,460
Repairs and maintenance	10,848	7,195
Motor expenses	4,342	3,932
General expenses	6,822	10,566
Bank charges and interest payable	1,948	2,291
Office costs	3,572	3,933
Governance costs	8,400	8,000
	243,730	224,529

9. Auditors' remuneration

	2025 £	2024 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	8,400	8,000
Non audit services	2,690	2,690
	11,090	10,690

Wallsend Boys Club
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Notes to the financial statements
Year ended 30 June 2025

10. Staff costs

	2025 £	2024 £
Wages and salaries	82,041	60,221
Social security costs	2,231	-
Contribution to defined contribution pension schemes	1,900	1,269
	86,172	61,490

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

The charity trustees were not paid nor did they receive any other benefits from the charity in the year (2024: £nil) nor were they reimbursed expenses during the year (2024: £nil).

The key management personnel of the charity comprise the trustees and John Percival, our general manager. Total employee benefits of the key management personnel of the charity were £50,899 (2024: £48,136).

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

11. Tangible fixed assets

	3G pitch development £	Land, buildings & car park £	Plant and machinery & motor vehicles £	Total £
Cost or valuation				
At 1 July 2024	920,105	2,836,605	32,706	3,789,416
Additions	-	125,502	-	125,502
At 30 June 2025	920,105	2,962,107	32,706	3,914,918
Depreciation				
At 1 July 2024	481,775	377,961	28,798	888,534
Charge for the year	92,011	60,630	586	153,227
At 30 June 2025	573,786	438,591	29,384	1,041,761
Net book value				
At 30 June 2025	346,319	2,523,516	3,322	2,873,157
At 30 June 2024	438,330	2,458,644	3,908	2,900,882

12. Fixed asset investments

	Listed investments £
Valuation	
At 1 July 2024	76,594
Revaluations	2,542
At 30 June 2025	79,136

Subsidiary undertaking

The charity owns 100% of the share capital of Sporting Wallsend Limited, which was dormant throughout the year. The company had net assets of £1 at the balance sheet date and is retained for potential future use. No transactions occurred during the year.

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	310	-
Other debtors	-	16,000
	<u>310</u>	<u>16,000</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	10,000	10,000
Other taxation and social security	11,288	11,242
Other creditors	23,465	23,029
Accruals and deferred income	16,443	504,861
	<u>61,196</u>	<u>549,132</u>

	2025 £	2024 £
Deferred income at 1 July 2024	504,861	494,450
Resources deferred during the year	16,443	19,202
Amounts released from previous periods	(504,861)	(8,791)
	<u>16,443</u>	<u>504,861</u>

15. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans	<u>9,167</u>	<u>19,167</u>

A bank loan of £50,000 was agreed in June 2022, with the principal repayable in monthly instalments from June 2022 until June 2027. Interest is charged at a fixed rate of 2.5% per annum.

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Notes to the financial statements Year ended 30 June 2025

16. Statement of funds

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 30 June 2025 £
Unrestricted funds						
Designated funds						
3G pitch maintenance	150,000	-	-	25,000	-	175,000
Building development	-	-	-	50,000	-	50,000
	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>225,000</u>
General funds						
General Funds	<u>3,176,505</u>	<u>340,659</u>	<u>(365,139)</u>	<u>(75,000)</u>	<u>2,542</u>	<u>3,079,567</u>
Total Unrestricted funds	<u>3,326,505</u>	<u>340,659</u>	<u>(365,139)</u>	<u>-</u>	<u>2,542</u>	<u>3,304,567</u>
Restricted funds						
Revenue	<u>27,958</u>	<u>579,174</u>	<u>(183,020)</u>	<u>-</u>	<u>-</u>	<u>424,112</u>
Total of funds	<u><u>3,354,463</u></u>	<u><u>919,833</u></u>	<u><u>(548,159)</u></u>	<u><u>-</u></u>	<u><u>2,542</u></u>	<u><u>3,728,679</u></u>

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

16. Statement of funds (continued)

Statement of funds - prior year

	(Unaudited) Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 30 June 2024 £
Unrestricted funds						
Designated funds						
Development of The Hub	400,000	-	-	(400,000)	-	-
3G pitch maintenance	-	-	-	150,000	-	150,000
	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>	<u>150,000</u>
General funds						
General Funds	<u>1,233,542</u>	<u>312,746</u>	<u>(312,639)</u>	<u>1,933,546</u>	<u>9,310</u>	<u>3,176,505</u>
Total Unrestricted funds	<u>1,633,542</u>	<u>312,746</u>	<u>(312,639)</u>	<u>1,683,546</u>	<u>9,310</u>	<u>3,326,505</u>
Restricted funds						
Revenue	25,001	126,901	(43,002)	(80,942)	-	27,958
Capital - Community hub and 3G	<u>1,718,482</u>	<u>28,285</u>	<u>(144,163)</u>	<u>(1,602,604)</u>	<u>-</u>	<u>-</u>
	<u>1,743,483</u>	<u>155,186</u>	<u>(187,165)</u>	<u>(1,683,546)</u>	<u>-</u>	<u>27,958</u>
Total of funds	<u><u>3,377,025</u></u>	<u><u>467,932</u></u>	<u><u>(499,804)</u></u>	<u><u>-</u></u>	<u><u>9,310</u></u>	<u><u>3,354,463</u></u>

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

16. Statement of funds (continued)

Restricted funds

These represent funds received which are restricted to being used for a specific purpose. Amounts are released from these funds when the expenditure to which they relate has been incurred by the charity.

Capital

The Football Foundation To support the development of new facilities.

Revenue

The Michael Carrick Foundation To support employment costs.

Various Organisations To support community work.

Unrestricted funds

These are funds the trustees are free to use in accordance with the charity's objectives.

Designated funds

£400k previously set aside for the next phase of development was released in the prior year following the opening of the community centre.

Under the terms of funding provided to the club by the Football Foundation £250,000 has to be set aside over a period of 10 years for the maintenance cost of a replacement 3G pitch. This amounts to £175,000 at the year end.

Following completion of the capital project, the trustees have now started to set funds aside as a sinking fund for any future major repairs, and to allow further development of the site.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,873,157	-	2,873,157
Fixed asset investments	79,136	-	79,136
Current assets	416,804	429,945	846,749
Creditors due within one year	(55,363)	(5,833)	(61,196)
Creditors due in more than one year	(9,167)	-	(9,167)
Total	3,304,567	424,112	3,728,679

Wallsend Boys Club

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Notes to the financial statements Year ended 30 June 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,900,882	-	2,900,882
Fixed asset investments	76,594	-	76,594
Current assets	430,286	515,000	945,286
Creditors due within one year	(62,090)	(487,042)	(549,132)
Creditors due in more than one year	(19,167)	-	(19,167)
Total	3,326,505	27,958	3,354,463

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	374,217	(22,562)
Adjustments for:		
Depreciation charges	153,227	143,980
Gains on investments	(2,542)	(9,310)
Dividends, interests and rents from investments	(5,387)	(15)
Interest paid	1,798	-
Decrease in debtors	15,690	24,250
(Decrease)/increase in creditors	(487,937)	(10,693)
Net cash provided by operating activities	49,066	125,650

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	846,439	929,286

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Notes to the financial statements
Year ended 30 June 2025

20. Analysis of changes in net debt

	At 1 July 2024	Cash flows	Other non- cash changes	At 30 June 2025
	£	£	£	£
Cash at bank and in hand	929,286	(82,847)	-	846,439
Debt due within 1 year	(10,000)	10,000	(10,000)	(10,000)
Debt due after 1 year	(19,167)	-	10,000	(9,167)
	<u>900,119</u>	<u>(72,847)</u>	<u>-</u>	<u>827,272</u>

21. Controlling party

In the opinion of the trustees, there is no ultimate controlling party of the charity other than the Board itself.

22. Related party transactions

There are no related party transactions to note in either year.