

# CRAMLINGTON JUNIORS FOOTBALL CLUB

England & Wales - Charity number 1119166

## Details

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**Other names** CRAMLINGTON JUNIOR FOOTBALL CLUB

**Status** Registered

**Legal form** Other

**Registered** 2007-05-11

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

## Contact

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**Address** 12 Franklin Drive  
Seaton Delaval  
Whitley Bay  
Tyne And Wear  
NE25 0QU

**Phone** 07970281653

**Email** [secretary@cramlingtonjuniors.com](mailto:secretary@cramlingtonjuniors.com)

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

## Activities

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**Objects:** TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES FOR PLAYING FOOTBALL UNDER ASSOCIATION RULES.

**Activities:** Our mission is to successfully initiate, develop and implement a structured and progressive coaching syllabus for Cramlington Juniors Football Club, thus further promoting and providing development opportunities for skill and technical advancement for all members. We promote a health life style & provide opportunities for children under the age of 18 to participate in regular physical activities.

## Classification

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

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. CRAMLINGTON
- Northumberland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	-	-	-	-
2024-05-31	£100,347	£93,397	-	-
2023-05-31	£72,183	£78,206	-	-
2022-05-31	£28,202	£74,794	-	-
2021-05-31	£48,167	£37,189	-	-
2020-05-31	£53,252	£58,371	-	-

## Trustees

Name	Role	Appointed
<b>MICHAEL CAIRNS</b>	Chair	2016-03-20
Antonia Tappin		2024-06-01
Craig Anderson		2021-04-25
MR ADRIAN FARRAR		2016-03-20
Samantha Dixon		2025-09-15

**CRAMLINGTON JUNIORS FOOTBALL CLUB**

England & Wales - Charity number 1119166

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# Accounts

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**Charity number: 1119166**

**Cramlington Junior Football Club**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 May 2024**

## Cramlington Junior Football Club

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## **Cramlington Junior Football Club**

### **Trustees' report**

**For the year ended 31 May 2024**

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The Trustees present their report of the charity for the year ended 31 May 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

### **Objectives and activities**

The club aims to provide a safe, disciplined, friendly environment for all members and looks to actively develop all registered playing members regardless of ability. We promote a health life style and provide opportunities for children under the age of 18 to participate in regular physical activities.

Our mission is to, through the advancement of education, successfully initiate, develop and implement a structured and progressive coaching syllabus for Cramlington Juniors Football Club, thus promoting and providing development opportunities for the football advancement for all registered players. The implementation of such a coaching syllabus will through time enable the Club to improve the standard of play and the performance of players within the local community.

It is the aim of the Club to provide all registered players with a professional, well organised and well run junior football club. Players will be encouraged at all times to take the opportunities that are presented to them through additional training sessions with the ultimate goal of providing a pathway into the professional game for those with the talent and an enjoyment of sport for all who participate.

A growing body of research finds that in addition to improved physical health, sport plays a primarily positive role in youth development, including improved academic achievement, higher self-esteem, fewer behavioural problems, and better psychosocial. It has long been thought that the many facets of playing sport as a child; the discipline of training, learning teamwork, following the leadership of coaches and captains, learning to lose all provide lifelong skills for adulthood.

The Club are specifically responsible for the upkeep and maintenance at our Ann Welfare clubhouse facility as well as the grass pitches at Ann Welfare and Kramel.

Cramlington Juniors Football Club has proven to be a very successful junior football club in all areas of its work over many previous years. This past success coupled with the continued commitment and ambition of its volunteers ensures that the Club will strive for improvement in the future to the benefit of all its members and to the wider community

We are keen to offer opportunities for as many players to participate in our activities however this desire to offer opportunity is always challenged by a limit to volunteer numbers and access to suitable safe training facilities.

Regardless of the limit to our resources, we continue to ensure that the opportunity to join the club is given to all annually, with the previous members also required to reapply should they wish to continue to participate.

## Cramlington Junior Football Club

### Trustees' report (Continued)

#### For the year ended 31 May 2024

Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 18 within Northumberland and Tyne & Wear in such ways as the charity trustees think fit, including by:

- Providing a structured physically active coaching syllabus for the advancement of footballing skills
- Providing an opportunity to participate in structured, organised football competitions.
- Providing the opportunity to young people under the age of 18, from different demographics, to meet and socially interact with each other, forming lifelong friendships.
- Providing a regular opportunity to participate in physical activities.
- Promote the mental, physical and moral capabilities of all participating members.
- Provide opportunities for young people aged 16 to 19 to gain qualifications and experience in football coaching and the option of taking other relevant skills, including for instance becoming a Referee

#### Public Benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2).

#### Volunteers

The Club remains solely reliant upon its volunteers to provide all aspects of its work in the community. The Trustees would like to thank all volunteers for their time, dedication and hard work that make the Club the lively and vibrant community that it is. The Trustees would also like to recognise the support of those people who have made a valuable contribution to the smooth running of the Club.

#### ACHEIVEMENT AND PERFORMANCE

The Club operated 26 teams between June 2023 and May 2024 at the U7 up to and including the U17 age groups. In the running of these teams the Club have provided the opportunity for 248 young players under the age of 18 to engage in a structured physically active coaching syllabus for the advancement of footballing skills and to participate in organised football competitions. It also facilitated the opportunity to meet and socially interact with people from different demographics whilst actively promoting the mental, physical and moral capabilities of all participating members. In addition to the players who participated within the 26 teams and a further 20 - 25 (22) children between the ages of four and six benefited from our introductory coaching sessions which takes the total number of active participants to approximately 270 during the period.

Note we had no U16's team this season due to insufficient players attending the trials for the 23 / 24 season.

Great news that we were able to get a girls team up and running at U8's and the view of trying to expand the girls section going forward (if possible).

Our participation key performance indicators are summarised in the table below:

	Outcome 2023/2024	Target 2023/2024	Outcome 2022/2023	Target 2022/2023
Number of Teams	26	18	16	16
Number of Team Participants	248	200	188	169
Number of U5 & U6 Participants	22	25	20	25

## Cramlington Junior Football Club

### Trustees' report (*Continued*)

For the year ended 31 May 2024

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#### Performance - Teams

All teams performed with credit, representing the Club with distinction at all times in a number of league, cup and tournament competitions in which our teams were participating. The club achieving the following on field success:

U7's Reds –	League Winners
U8's Whites:	League Winners
U8's Girl's Pinks:	Saturday League Joint Winners
U9's Reds -	Saturday League winners
U10's Whites -	League cup finalist runner up
End Of Season Tournament's :	Finalists at the Amsterdam Tournament

U12's Whites	League (Chairmans) Cup Winners
U13's Reds:	League Cup Winners
U14's Reds –	League Cup Finalist runner up
U14's Whites:	Saturday League Division 1 Winners
U17's Reds:	U18's County Cup Semi Winners.

#### Performance - Individuals

There were some outstanding individual achievements from Club members. The following players were recognised as gifted and talented; receiving offers to join professional club academies:

- James McConell after his move from SAFC to Liverpool FC James made the bench numerous occasions but then had his debut for the first team this season.
- Matheos Ferreira, signed his 1st pro contract with NUFC
- Aaron Chung and Ben Metcalf both of SAFC U18's made debut's for the U21's.
- Louie Graham was offered and accepted SAFC Academy position.
- Connar and Calvin Barker both got an extension to their academy contracts with NUFC

#### U5 & U6 Development Centre

The U6 Development Centre was again run at Astley High School on Saturday mornings, and remained free of charge and open to all the community for any children aged 4 & 5 years old. The sessions had a regular attendance of around 20-25 (22) participants; many of them enjoying their first taste of structured football coaching albeit in a fun environment.

#### Social Events

BBQ was a great success for the U7's / U8's age group and we need to plan it well in advance going forward because enough funds were raised to pay for the U7's and U8's team matchday kit.

This year we held our club presentation at the Seaton Terrace Club.

#### Experiences

This season we trialled and opened up the girl's section again and thanks to Brian Stanger-Leathes and Graeme Cairns managed to get the U8's girls team up and running. The girls competed in the Northumberland Football Saturday League.

Again we opened the club up to kids playing Saturday Youth Club Football. After the club trialled our U9's and U10's (playing a year up) joining the Saturday league this season. The U14's and U15's were both involved in Northumberland Football League on a Saturday last year.

## **Cramlington Junior Football Club**

### **Trustees' report (Continued)**

#### **For the year ended 31 May 2024**

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Pleased to say we had teams away to various locations within the UK and Amsterdam for tournaments, and a few teams visited academies to play shadow squads and academy teams.

#### **Acknowledgment**

The club would like to thank all the coaches whom did what they could and ran sessions and covered matches, giving up their family time to help develop and let kids play the game they love.

This year we held our club presentation at the Seaton Terrace club where again thanks to Samantha Dixon and Karen Clavering setting up the room and organising, thanks to Darren Henson-Fisher and Derek Raffle for loaning the club the use of their projector and speaker system for the presentation, last but not least Phil Hourigan (presentation compare) and Adrian Farrar for leading the presentation. Also not forgetting the gratitude of Aaron Chungh from SAFC taking time out of his training schedule and coming along to present the kids with their awards.

The club also thanked Norman Walmsley for his services to CJFC as Norman has stepped down from his position within the club / committee.

The Club Secretary thanked the committee for all their work and time given to the club, as it's a thankless task and very time consuming.

#### **Review of Objectives**

In the last Trustees report the Trustees set the following objective to be achieved within 12 months:

- Submission of the Gift Aid Claim for prior Seasons'.
- Maintain participation levels at the U5 & U6 age groups.
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching (including refereeing).

In review of the achievement of these objectives:

- The Gift Aid Claims for Seasons is to be submitted and paid by HMRC
- Participation at the U5 & U6 age groups operated at a level just below our target.

#### **Fundraising Activities**

The charity operates a clubhouse to raise funds as well as seeking donations from local businesses as sponsorship for players strips and kits.

#### **Plans for the future**

In the next 12 month the Trustees anticipate the following developments:

- Submission of the Gift Aid Claim for prior Seasons.
- Increase participation levels at all age groups where possible (Including the U5 & U6 age groups and a girls team).
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching.

#### **Financial review**

The charity has experienced an increase in donations due to running a larger number of teams than planned. Expenditure in the charity increased on the prior year to maintain the opportunities we provide to the players. The charity still holds cash amounting to £35,931 included within unrestricted reserves.

#### **Principal funding sources**

This year has seen a small reduction in members of the football club, with a corresponding reduction in donations. Members are asked to make a contribution to the running costs of the charity, but it is not compulsory to make a donation to be a member.

## **Cramlington Junior Football Club**

### **Trustees' report (Continued)**

#### **For the year ended 31 May 2024**

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The receipt of this funding enables the charity to meet its charitable objective to provide facilities for playing football under association rules.

In addition the charity received a number of donations from sponsors in order to purchase kit and equipment during the year.

#### **Reserves policy**

The Trustees having reviewed the reserves of the charity have designated that unrestricted funds not ring fenced for specific use should be maintained at a level equivalent to between three and six months expenditure.

The Trustees consider that reserves held at this level will ensure that in the event of a significant drop in funding they would be able to continue the charities current activities whilst consideration could be given to exploring additional income streams. Reserves held at this level would also permit the charity to be closed in an orderly manner ensuring that any creditors were paid in full.

At 31 May 2024 the charity held free reserves of £51,204 (2023 - £41,236).

### **Structure, Governance and Management**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Club will at all times be governed by the rules of its constitution. The Board of Trustees are responsible for making decisions on all matters of general concern and importance to the running of the Club, including on how the funds are spent.

#### **Organisational structure**

The Club is run by the board of Trustees. All senior members of the Club, not categorised as a disqualified person, may stand for election as a Trustee at the Annual General Meeting. The Trustee Board will consist of no less than three but no more than six members. Trustees are elected by a vote of the senior members at the Annual General Meeting. New trustees are invited to a trustees meeting to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity. The day to day administration of the Club is undertaken by the Officers who as with the Trustees, are elected by a vote of the senior membership at the Annual General Meeting.

The Officers form the management committee and comprise of the Chair, the Vice Chair, the Treasurer, the Operations Manager, the Club Secretary and the Facilities Manager.

#### **Recruitment and appointment of new trustees**

The charity is managed by the committee of at least three and no more than six, as elected in accordance with the constitution. The trustees may appoint any person who is willing to act as a trustee, each of the trustees shall retire with effect from the conclusion of the annual general meeting after his or her appointment but shall be eligible for re-election at that general meeting.

#### **Induction and training of new trustees**

New trustees are invited to a trustees meeting to brief them of their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity.

## **Cramlington Junior Football Club**

### **Trustees' report (*Continued*)**

**For the year ended 31 May 2024**

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#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are put in place to provide reasonable assurance against fraud.

The Trustees approach to risk management follows three fundamental steps:

Step 1 - Protecting the existing value in the charity - by reducing the chance of loss or error that might otherwise occur through poor decision making;

Step 2 - Supporting effective evaluation of significant decisions - by clarifying risks, which in turn minimises the chance of unexpected or unwanted consequences of decisions; and

Step 3 - Facilitating good governance - by providing trustees with the means to control risk within the charity's strategic planning process.

The principle risks to the Club lie in the ability to retain and recruit suitably qualified volunteers to operate the number of teams run by the club year on year.

The club has a high dependence on a number of key volunteers, who undertake a number of roles with the club structure. The trustees consider that losing two or more of these key volunteers at any one time would constitute a significant risk to operation of the club. In assessing this risk the trustees have considered the following questions:

- What are the critical functions performed by each individual?
- How will the loss of the key personnel affect that function?
- What are the impacts on the club (operating, financial, and legal) if that function is not performed?
- How long can that function remain deficient?

The trustees have determined that whilst in the short term the day to day running of the club may be affected by the loss of certain key personnel this would be mitigated by the robust management procedures that could be operated by the remaining members of the Management Committee if a particular function needs to be covered immediately whilst the replacement of the key member can be part of a long-term recovery strategy.

The trustees consider the current risk to the financial well-being of the club to be low to medium with a budget set in line with the expected donation income level and with a reserve fund held should an unexpected shortfall arise. Whilst the financial effect of the Covid 19 pandemic has yet to be fully realised the trustees consider that the reserves held together with the cost reduction measures taken are more than adequate to see the charity through the expected drop in income for at least the next twelve months.

**Cramlington Junior Football Club**

**Independent Examiner's Report to the Trustees of Cramlington Junior Football Club  
For the year ended 31 May 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1119166

**Principal address**

High Pit Road  
Cramlington  
Northumberland  
NE23 6RA

**Trustees**

Mr N T Walmsley	Assistant Secretary
Mr M Cairns	Chairman
Mr A Farrar	Vice Chairman/Club Welfare Officer
Mr A Parsons	Facilities Manager
Mr C Anderson	Club Secretary

**Independent examiner**

S&W Partners (Newcastle) Limited  
17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

**Bankers**

Barclays Bank Plc  
South North East Group  
Northumbria House  
Cramlington  
Northumberland  
NE23 6QP

Approved by order of the board of trustees on ..... 2025 and signed on its behalf  
by:.....

Craig Anderson  
Trustee

**Cramlington Junior Football Club**

**Independent Examiner’s Report to the Trustees of Cramlington Junior Football Club  
For the year ended 31 May 2024**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2024 which are set out on pages 9 to 17.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the 2011 Act’).

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

**Independent examiner's statement**

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

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

.....  
**S&W Partners (Newcastle) Limited**

.....  
**Date**

**Chartered Accountants**

17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

## Cramlington Junior Football Club

### Statement of Financial Activities For the year ended 31 May 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations	2	100,347	-	100,347	72,183
		<u>100,347</u>	<u>-</u>	<u>100,347</u>	<u>72,183</u>
<b>Expenditure on:</b>					
Charitable activities	3	93,397	-	93,397	78,206
		<u>93,397</u>	<u>-</u>	<u>93,397</u>	<u>78,206</u>
<b>Net movement in funds</b>		6,950	-	6,950	( 6,023 )
<b>Reconciliation of funds</b>					
Total funds brought forward		178,555	-	178,555	184,578
<b>Total funds carried forward</b>		<u>185,505</u>	<u>-</u>	<u>185,505</u>	<u>178,555</u>

All income and expenditure has arisen from continuing activities.

## Cramlington Junior Football Club

### Balance Sheet

As at 31 May 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	7		134,301		137,319
<b>Current assets</b>					
Debtors	8	17,245		-	
Cash at bank and in hand		35,931		43,036	
		<u>53,176</u>		<u>43,036</u>	
<b>Creditors:</b>					
amounts falling due within one year	9	( 1,972 )		( 1,800 )	
<b>Net current assets</b>					
			<u>51,204</u>	<u></u>	<u>41,236</u>
<b>Net assets</b>					
			<u>185,505</u>	<u></u>	<u>178,555</u>
<b>Funds</b>					
Unrestricted fund			<u>185,505</u>	<u></u>	<u>178,555</u>

The financial statements were approved by the trustees on ..... 2025 and signed on their behalf by:

.....  
C Anderson  
Trustee

*The notes form part of these financial statements*

**1. Accounting Policies**

**1.1 Basis of accounting**

The charity constitutes a public benefit entity as defined by the FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the levels of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have concluded that they can adopt the going concern basis in preparing the annual report and accounts.

**1.3 Fund accounting**

Unrestricted funds 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.

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 cost 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.

**Notes to the financial statements (Continued)**

**For the year ended 31 May 2024**

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**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received

**1.5 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged against the cost against the expenditure which was incurred.

**1.6 Support cost allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity.

**1.7 Debtors**

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**1.8 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with instant access from the date of opening of the deposit or similar account.

**1.9 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

**1.11 Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Freehold property is initially recognised at amortised cost and subsequently measured at fair value as at the balance sheet date.

Fixtures & fittings and computer equipment are stated at cost less depreciation and impairment losses.

**1.11 Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

**1.12 Stock**

Stock is included at the lower of cost or net realisable value.

**1.13 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.

**Cramlington Junior Football Club**

**Notes to the financial statements (Continued)**

**For the year ended 31 May 2024**

**2. Income**

	<b>2024</b>	<b>2023</b>
	£	£
Donations	100,347	72,183
	<u>100,347</u>	<u>72,183</u>
	<u><u>100,347</u></u>	<u><u>72,183</u></u>

**3. Expenditure**

	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>Charitable activities</b>				
Provision of facilities for playing football under association rules	91,477	1,920	93,397	78,206
	<u>91,477</u>	<u>1,920</u>	<u>93,397</u>	<u>78,206</u>
	<u><u>91,477</u></u>	<u><u>1,920</u></u>	<u><u>93,397</u></u>	<u><u>78,206</u></u>

**4. Support costs**

	<b>2024</b>	<b>2023</b>
	£	£
Governance costs		
- Independent examiners' fee	1,920	1,800
	<u>1,920</u>	<u>1,800</u>

**5. Net incoming /(expenditure)**

Net income/(expenditure) is stated after charging

	<b>2024</b>	<b>2024</b>
	£	£
Independent examiners' fee	1,920	1,800
Depreciation	3,018	3,018
	<u>3,018</u>	<u>3,018</u>
	<u><u>3,018</u></u>	<u><u>3,018</u></u>

## Cramlington Junior Football Club

### Notes to the financial statements (Continued)

For the year ended 31 May 2024

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#### 6. Analysis of trustee remuneration and expenses

The trustees were not paid or received, nor waived, any remuneration during the year (2023 - £nil).

Total trustee expenses amounted to £nil (2023 - £nil).

#### 7. Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 June 2023 and 31 May 2024	150,900	5,836	420	157,156
<b>Depreciation</b>				
At 1 June 2023	13,581	5,836	420	19,837
Charge for the year	3,018	-	-	3,018
At 31 May 2024	16,599	5,836	420	22,855
<b>Net book value</b>				
At 31 May 2024	134,301	-	-	134,301
At 31 May 2023	137,319	-	-	137,319

Freehold property was valued on an open market basis on 13 December 2018 by Bradley Hall Chartered Surveyors. The valuation, was arrived at by reference to market evidence of transaction prices for similar properties in its location.

#### 8. Debtors

	2024 £	2023 £
Accrued income	17,245	-
	<u>17,245</u>	<u>-</u>

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

	2024 £	2023 £
Accruals	1,920	1,800
	<u>1,920</u>	<u>1,800</u>

**Cramlington Junior Football Club**

**Notes to the financial statements (Continued)**

**For the year ended 31 May 2024**

**10. Analysis of funds**

<u>Year ended 31 May 2024</u>	<b>At 1 June 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 May 2024</b>
		£	£	£	£
<b>Unrestricted funds</b>					
General fund	41,945	100,347	( 89,672 )	-	52,620
Revaluation reserve	32,563	-	( 707 )	-	31,856
<b>Designated funds</b>					
Capital fund	104,047	-	( 3,018 )	-	101,029
	<u>178,555</u>	<u>100,347</u>	<u>( 93,397 )</u>	<u>-</u>	<u>185,505</u>

<u>Year ended 31 May 2023</u>	<b>At 1 June 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 May 2023</b>
		£	£	£	£
<b>Unrestricted funds</b>					
General fund	44,243	72,183	( 74,481 )	-	41,945
Revaluation reserve	33,270	-	( 707 )	-	32,563
<b>Designated funds</b>					
Capital fund	107,065	-	( 3,018 )	-	104,047
	<u>184,578</u>	<u>72,183</u>	<u>( 78,206 )</u>	<u>-</u>	<u>178,555</u>

General fund

This fund is free from any restrictions.

Revaluation reserve

The revaluation reserve is the revaluation fund relating to the revaluation of the clubhouse use by the charity.

Capital fund

The capital fund consists of the clubhouse that is subject to an annual depreciation charge.

**10. Analysis of net assets between funds**

<u>Year ended 31 May 2024</u>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total funds</b>
	£	£	£
Fixed assets	33,272	101,029	134,301
Current assets/Liabilities	51,204	-	51,204
	<u>84,476</u>	<u>101,029</u>	<u>185,505</u>

**Cramlington Junior Football Club**

**Notes to the financial statements (Continued)**

**For the year ended 31 May 2024**

<u>Year ended 31 May 2023</u>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Total funds £</b>
Fixed assets	30,254	107,065	137,319
Current assets/Liabilities	41,236	-	41,236
	<u>71,490</u>	<u>107,065</u>	<u>178,555</u>

**11. Related party transactions**

There have been no related party transactions during the year (2023– none).

**12. Comparative statement of financial activities**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income from:</b>					
Donations	2	72,183	-	72,183	28,202
		<u>72,183</u>	<u>-</u>	<u>72,183</u>	<u>28,202</u>
<b>Expenditure on:</b>					
Raising funds		-	-	-	1,899
Charitable activities	3	78,206	-	78,206	72,895
		<u>78,206</u>	<u>-</u>	<u>78,206</u>	<u>74,794</u>
<b>Net movement in funds</b>		( 6,023 )	-	( 6,023 )	( 46,592 )
<b>Reconciliation of funds</b>					
Total funds brought forward		184,578	-	184,578	231,170
<b>Total funds carried forward</b>		<u>178,555</u>	<u>-</u>	<u>178,555</u>	<u>184,578</u>

**CRAMLINGTON JUNIORS FOOTBALL CLUB**

England & Wales - Charity number 1119166

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# Accounts

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**Charity number: 1119166**

**Cramlington Junior Football Club**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 May 2023**

## Cramlington Junior Football Club

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## **Cramlington Junior Football Club**

### **Trustees' report**

**For the year ended 31 May 2023**

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The Trustees present their report of the charity for the year ended 31 May 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

#### **Objectives and activities**

The club aims to provide a safe, disciplined, friendly environment for all members and looks to actively develop all registered playing members regardless of ability. We promote a health life style and provide opportunities for children under the age of 18 to participate in regular physical activities.

Our mission is to, through the advancement of education, successfully initiate, develop and implement a structured and progressive coaching syllabus for Cramlington Juniors Football Club, thus promoting and providing development opportunities for the football advancement for all registered players. The implementation of such a coaching syllabus will through time enable the Club to improve the standard of play and the performance of players within the local community.

It is the aim of the Club to provide all registered players with a professional, well organised and well run junior football club. Players will be encouraged at all times to take the opportunities that are presented to them through additional training sessions with the ultimate goal of providing a pathway into the professional game for those with the talent and an enjoyment of sport for all who participate.

A growing body of research finds that in addition to improved physical health, sport plays a primarily positive role in youth development, including improved academic achievement, higher self-esteem, fewer behavioural problems, and better psychosocial. It has long been thought that the many facets of playing sport as a child; the discipline of training, learning teamwork, following the leadership of coaches and captains, learning to lose all provide lifelong skills for adulthood.

The Club are specifically responsible for the upkeep and maintenance at our Ann Welfare clubhouse facility as well as the grass pitches at Ann Welfare and Kramel.

Cramlington Juniors Football Club has proven to be a very successful junior football club in all areas of its work over many previous years. This past success coupled with the continued commitment and ambition of its volunteers ensures that the Club will strive for improvement in the future to the benefit of all its members and to the wider community

We are keen to offer opportunities for as many players to participate in our activities however this desire to offer opportunity is always challenged by a limit to volunteer numbers and access to suitable safe training facilities.

Regardless of the limit to our resources, we continue to ensure that the opportunity to join the club is given to all annually, with the previous members also required to reapply should they wish to continue to participate.

## Cramlington Junior Football Club

### Trustees' report (Continued)

For the year ended 31 May 2023

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Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 18 within Northumberland and Tyne & Wear in such ways as the charity trustees think fit, including by:

- Providing a structured physically active coaching syllabus for the advancement of footballing skills
- Providing an opportunity to participate in structured, organised football competitions.
- Providing the opportunity to young people under the age of 18, from different demographics, to meet and socially interact with each other, forming lifelong friendships.
- Providing a regular opportunity to participate in physical activities.
- Promote the mental, physical and moral capabilities of all participating members.
- Provide opportunities for young people aged 16 to 19 to gain qualifications and experience in football coaching and the option of taking other relevant skills, including for instance becoming a Referee

#### Public Benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2).

#### Volunteers

The Club remains solely reliant upon its volunteers to provide all aspects of its work in the community. The Trustees would like to thank all volunteers for their time, dedication and hard work that make the Club the lively and vibrant community that it is. The Trustees would also like to recognise the support of those people who have made a valuable contribution to the smooth running of the Club.

#### ACHEIVEMENT AND PERFORMANCE

During the year the Club operated 16 teams between June 2022 and May 2023 at the U7 up to and including the U16 age groups. In the running of these teams the Club have provided the opportunity for 188 young players under the age of 18 to engage in a structured physically active coaching syllabus for the advancement of footballing skills and to participate in organised football competitions. It also facilitated the opportunity to meet and socially interact with people from different demographics whilst actively promoting the mental, physical and moral capabilities of all participating members. In addition to the players who participated within the 16 teams a further 20 children between the ages of four and six benefited from our introductory coaching sessions which takes the total number of active participants to 208 during the period.

Our participation key performance indicators are summarised in the table below:

	Outcome 2022/2023	Target 2022/2023	Outcome 2021/2022	Target 2021/2022
Number of Teams	16	16	14	16
Number of Team Participants	188	169	139	169
Number of U5 & U6 Participants	20	25	18	30

#### Performance - Teams

All teams performed with credit, representing the Club with distinction at all times in a number of league, cup and tournament competitions in which our teams were participating. The club achieving the following on field success:

## Cramlington Junior Football Club

### Trustees' report (*Continued*)

For the year ended 31 May 2023

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#### Performance - Teams

All teams performed with credit, representing the Club with distinction at all times in a number of league, cup and tournament competitions in which our teams were participating. The club achieving the following on field success:

U7's Reds –	U7's NFL Division 1 Outstanding Team Winners.
U7's Red / Whites -	U7's Shield Winners Summer Cup Tournament
U8 Reds -	U8's NFL promoted to Premiership.
U9's Reds -	Semi Finalist League Cup
U9's Whites -	End Of Season Tournaments : Finalists at the Amsterdam Tournament Plate winners at St Georges Park Tournament
U11s - Whites	League Cup Finalists
U12's Reds -	League Cup Finalists
	Winners of the Newcastle International Summer Cup
U14's Saturday Team:	Winner of NFL Div 1
	Semi Finalists League Cup
U16's Reds -	County Cup Semi Finalists.

#### Performance - Individuals

There were some outstanding individual achievements from Club members. The following players were recognised as gifted and talented; receiving offers to join professional club academies:

- U15's – Matheos Ferreira, received offer of scholarship at NUFC
- Rio Joise making the U18 all England school boys team
- Rio Joise and Matty Dobson both making debuts for Blyth Spartans
- Alfie Marriott, Albie Fletcher, Dan Hegarty, Nathan Kidd making South Shields U18's squad
- Harry Layden - Park View – Chester Le Street
- Jack Wakelam, Oscar Baston and Callum Lee – Morpeth Town
- Callum Lee - scholarship to play football in USA.

#### U5 & U6 Development Centre

The U6 Development Centre was again run at Astley High School on Saturday mornings, and remained free of charge and open to all the community for any children aged 4 & 5 years old. The sessions had a regular attendance of around 20 to 25 participants with many of them enjoying their first taste of structured football coaching albeit in a fun environment.

#### Social Events

The CJFC U15s played against the NUFC Academy U14s in the Taylor Atherton charity match, which was very well attended.

## **Cramlington Junior Football Club**

### **Trustees' report (Continued)**

**For the year ended 31 May 2023**

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#### **Experiences**

The club was opened up to children playing Saturday Youth club football. A number of players also represented their district football teams through the season. A number of teams also took part in tournaments across the UK.

#### **Review of Objectives**

In the last Trustees report the Trustees set the following objective to be achieved within 12 months:

- Submission of the Gift Aid Claim for prior Seasons'.
- Maintain participation levels at the U5 & U6 age groups.
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching (including refereeing).

In review of the achievement of these objectives:

- The Gift Aid Claims for Seasons is to be submitted and paid by HMRC
- Participation at the U5 & U6 age groups operated at a level just below our target.
- No applications were received from any young person to gain qualifications and experience in football coaching.

#### **Fundraising Activities**

The charity operates a clubhouse to raise funds as well as seeking donations from local businesses as sponsorship for players strips and kits.

#### **Plans for the future**

In the next 12 month the Trustees anticipate the following developments:

- Submission of the Gift Aid Claim for prior Seasons.
- Increase participation levels at all age groups where possible (Including the U5 & U6 age groups).
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching.

#### **Financial review**

The charity has experienced significant reduction in donations due to running a smaller number of teams than planned, but the charity moved quickly to reduce expenditure to the absolute minimum, whilst maintaining the opportunities we provide to the players. The charity still holds cash amounting to £43,036 included within unrestricted reserves.

#### **Principal funding sources**

This year has seen a small reduction in members of the football club, with a corresponding reduction in donations. Members are asked to make a contribution to the running costs of the charity, but it is not compulsory to make a donation to be a member.

The receipt of this funding enables the charity to meet its charitable objective to provide facilities for playing football under association rules.

#### **Reserves policy**

The Trustees having reviewed the reserves of the charity have designated that unrestricted funds not ring fenced for specific use should be maintained at a level equivalent to between three and six months expenditure.

The Trustees consider that reserves held at this level will ensure that in the event of a significant drop in funding they would be able to continue the charities current activities whilst consideration could be given to exploring additional income streams. Reserves held that this level would also permit the charity to be closed in an orderly manner ensuring that any creditors were paid in full.

## **Cramlington Junior Football Club**

### **Trustees' report (Continued)** **For the year ended 31 May 2023**

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At 31 May 2023 the charity held free reserves of £41,945 (2022 - £44,243).

#### **Structure, Governance and Management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Club will at all times be governed by the rules of its constitution. The Board of Trustees are responsible for making decisions on all matters of general concern and importance to the running of the Club, including on how the funds are spent.

##### **Organisational structure**

The Club is run by the board of Trustees. All senior members of the Club, not categorised as a disqualified person, may stand for election as a Trustee at the Annual General Meeting. The Trustee Board will consist of no less than three but no more than six members. Trustees are elected by a vote of the senior members at the Annual General Meeting. New trustees are invited to a trustees meeting to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity. The day to day administration of the Club is undertaken by the Officers who as with the Trustees, are elected by a vote of the senior membership at the Annual General Meeting.

The Officers form the management committee and comprise of the Chair, the Vice Chair, the Treasurer, the Operations Manager, the Club Secretary and the Facilities Manager.

##### **Recruitment and appointment of new trustees**

The charity is managed by the committee of at least three and no more than six, as elected in accordance with the constitution. The trustees may appoint any person who is willing to act as a trustee, each of the trustees shall retire with effect from the conclusion of the annual general meeting after his or her appointment but shall be eligible for re-election at that general meeting.

##### **Induction and training of new trustees**

New trustees are invited to a trustees meeting to brief them of their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are put in place to provide reasonable assurance against fraud.

The Trustees approach to risk management follows three fundamental steps:

Step 1 - Protecting the existing value in the charity - by reducing the chance of loss or error that might otherwise occur through poor decision making;

Step 2 - Supporting effective evaluation of significant decisions - by clarifying risks, which in turn minimises the chance of unexpected or unwanted consequences of decisions; and

Step 3 - Facilitating good governance - by providing trustees with the means to control risk within the charity's strategic planning process.

The principle risks to the Club lie in the ability to retain and recruit suitably qualified volunteers to operate the number of teams run by the club year on year.

## Cramlington Junior Football Club

### Trustees' report (Continued)

#### For the year ended 31 May 2023

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The club has a high dependence on a number of key volunteers, who undertake a number of roles with the club structure. The trustees consider that losing two or more of these key volunteers at any one time would constitute a significant risk to operation of the club. In assessing this risk the trustees have considered the following questions:

- What are the critical functions performed by each individual?
- How will the loss of the key personnel affect that function?
- What are the impacts on the club (operating, financial, and legal) if that function is not performed?
- How long can that function remain deficient?

The trustees have determined that whilst in the short term the day to day running of the club may be affected by the loss of certain key personnel this would be mitigated by the robust management procedures that could be operated by the remaining members of the Management Committee if a particular function needs to be covered immediately whilst the replacement of the key member can be part of a long-term recovery strategy.

The trustees consider the current risk to the financial well-being of the club to be low to medium with a budget set in line with the expected donation income level and with a reserve fund held should an unexpected shortfall arise. Whilst the financial effect of the Covid 19 pandemic has yet to be fully realised the trustees consider that the reserves held together with the cost reduction measures taken are more than adequate to see the charity through the expected drop in income for at least the next twelve months.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1119166

##### Principal address

High Pit Road  
Cramlington  
Northumberland  
NE23 6RA

##### Trustees


Mr N T Walmsley	Assistant Secretary
Mr M Cairns	Chairman
Mr A Farrar	Vice Chairman/Club Welfare Officer
Mr A Parsons	Facilities Manager
Mr C Anderson	Club Secretary

##### Independent examiner

Haines Watts Newcastle Limited  
17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

##### Bankers

Barclays Bank Plc  
South North East Group  
Northumbria House  
Cramlington  
Northumberland  
NE23 6QP

Approved by order of the board of trustees on Thursday 28th March 2024 and signed on its behalf  
by:.....

Craig Anderson  
Trustee

**Cramlington Junior Football Club**

**Independent Examiner's Report to the Trustees of Cramlington Junior Football Club  
For the year ended 31 May 2023**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2023 which are set out on pages 8 to 16.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

*Haines Watts*

.....  
Haines Watts

Date

*9<sup>th</sup> April 2024*

Chartered Accountants

17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

Cramlington Junior Football Club

Statement of Financial Activities  
For the year ended 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations	2	72,183	-	72,183	28,202
		<u>72,183</u>	<u>-</u>	<u>72,183</u>	<u>28,202</u>
<b>Expenditure on:</b>					
Raising funds		-	-	-	1,899
Charitable activities	3	78,206	-	78,206	72,895
		<u>78,206</u>	<u>-</u>	<u>78,206</u>	<u>74,794</u>
<b>Net movement in funds</b>		( 6,023 )	-	( 6,023 )	( 46,592 )
<b>Reconciliation of funds</b>					
Total funds brought forward		184,578	-	184,578	231,170
<b>Total funds carried forward</b>		<u>178,555</u>	<u>-</u>	<u>178,555</u>	<u>184,578</u>

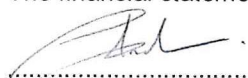
All income and expenditure has arisen from continuing activities.

Cramlington Junior Football Club

Balance Sheet  
As at 31 May 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	7		137,319		140,337
<b>Current assets</b>					
Cash at bank and in hand		43,036		48,370	
		<u>43,036</u>		<u>48,370</u>	
<b>Creditors:</b>					
amounts falling due within one year	8	( 1,800 )		( 4,129 )	
<b>Net current assets</b>		<u>          </u>	41,236	<u>          </u>	44,241
<b>Net assets</b>			<u>178,555</u>		<u>184,578</u>
			<u>          </u>		<u>          </u>
<b>Funds</b>					
Unrestricted fund			178,555		184,578
			<u>          </u>		<u>          </u>

The financial statements were approved by the trustees on Thursday 28th March 2024 and signed on their behalf by:



C Anderson  
Trustee

*The notes form part of these financial statements*

**Notes to the financial statements**

**For the year ended 31 May 2023**

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**1. Accounting Policies**

**1.1 Basis of accounting**

The charity constitutes a public benefit entity as defined by the FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the levels of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have concluded that they can adopt the going concern basis in preparing the annual report and accounts.

**1.3 Fund accounting**

Unrestricted funds 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.

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 cost 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.

## Cramlington Junior Football Club

### Notes to the financial statements (*Continued*)

For the year ended 31 May 2023

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#### 1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged against the cost against the expenditure which was incurred.

#### 1.6 Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity.

#### 1.7 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### 1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with instant access from the date of opening of the deposit or similar account.

#### 1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

#### 1.11 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Freehold property is initially recognised at amortised cost and subsequently measured at fair value as at the balance sheet date.

Fixtures & fittings and computer equipment are stated at cost less depreciation and impairment losses.

**1.11 Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

**1.12 Stock**

Stock is included at the lower of cost or net realisable value.

**1.13 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.

Cramlington Junior Football Club

Notes to the financial statements *(Continued)*

For the year ended 31 May 2023

<b>2. Income</b>			<b>2023</b>	<b>2022</b>
			£	£
Donations			72,183	28,202
			<u>72,183</u>	<u>28,202</u>
			<u><u>72,183</u></u>	<u><u>28,202</u></u>
<b>3. Expenditure</b>				
	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
<b>Charitable activities</b>				
Provision of facilities for playing football under association rules	76,406	1,800	78,206	72,895
	<u>76,406</u>	<u>1,800</u>	<u>78,206</u>	<u>72,895</u>
	<u><u>76,406</u></u>	<u><u>1,800</u></u>	<u><u>78,206</u></u>	<u><u>72,895</u></u>
<b>4. Support costs</b>			<b>2023</b>	<b>2022</b>
			£	£
Governance costs				
- Independent examiners' fee			1,800	1,800
			<u>1,800</u>	<u>1,800</u>
			<u><u>1,800</u></u>	<u><u>1,800</u></u>
<b>5. Net incoming /(expenditure)</b>				
Net income/(expenditure) is stated after charging				
			<b>2023</b>	<b>2022</b>
			£	£
Independent examiners' fee			1,800	1,800
Depreciation			3,018	3,020
			<u>3,018</u>	<u>3,020</u>
			<u><u>3,018</u></u>	<u><u>3,020</u></u>

## Cramlington Junior Football Club

### Notes to the financial statements (Continued)

For the year ended 31 May 2023

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#### 6. Analysis of trustee remuneration and expenses

The trustees were not paid or received, nor waived, any remuneration during the year (2022 - £nil).

Total trustee expenses amounted to £nil (2022 - £nil).

#### 7. Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 June 2022 and 31 May 2023	150,900	5,836	420	157,156
<b>Depreciation</b>				
At 1 June 2022	10,563	5,836	420	16,819
Charge for the year	3,018	-	-	3,018
At 31 May 2023	<u>13,581</u>	<u>5,836</u>	<u>420</u>	<u>19,837</u>
<b>Net book value</b>				
At 31 May 2023	137,319	-	-	137,319
At 31 May 2022	<u>140,337</u>	<u>-</u>	<u>-</u>	<u>140,337</u>

Freehold property was valued on an open market basis on 13 December 2018 by Bradley Hall Chartered Surveyors. The valuation, was arrived at by reference to market evidence of transaction prices for similar properties in its location.

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

	2023 £	2022 £
Accruals	1,800	4,129

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2023

9. Analysis of funds

<u>Year ended 31 May 2023</u>	At 1 June 2022	Income £	Expenditure £	Transfers £	At 31 May 2023 £
<b>Unrestricted funds</b>					
General fund	44,243	72,183	( 74,481 )	-	41,945
Revaluation reserve	33,270	-	( 707 )	-	32,563
<b>Designated funds</b>					
Capital fund	107,065	-	( 3,018 )	-	104,047
	<u>184,578</u>	<u>72,183</u>	<u>( 78,206 )</u>	<u>-</u>	<u>178,555</u>

<u>Year ended 31 May 2022</u>	At 1 June 2021	Income £	Expenditure £	Transfers £	At 31 May 2022 £
<b>Unrestricted funds</b>					
General fund	87,815	28,202	( 71,774 )	-	44,243
Revaluation reserve	33,977	-	( 707 )	-	33,270
<b>Designated funds</b>					
Capital fund	109,378	-	( 2,313 )	-	107,065
	<u>231,170</u>	<u>28,202</u>	<u>( 74,794 )</u>	<u>-</u>	<u>184,578</u>

General fund

This fund is free from any restrictions.

Revaluation reserve

The revaluation reserve is the revaluation fund relating to the revaluation of the clubhouse use by the charity.

Capital fund

The capital fund consists of the clubhouse that is subject to an annual depreciation charge.

10. Analysis of net assets between funds

<u>Year ended 31 May 2023</u>	Unrestricted funds £	Designated funds £	Total funds £
Fixed assets	30,254	107,065	137,319
Current assets/Liabilities	41,236	-	41,236
	<u>71,490</u>	<u>107,065</u>	<u>178,555</u>

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2023

<u>Year ended 31 May 2022</u>	Unrestricted funds	Designated funds	Total funds
	£	£	£
Fixed assets	33,272	107,065	140,337
Current assets/Liabilities	44,241	-	44,241
	<u>77,513</u>	<u>107,065</u>	<u>184,578</u>

11. Related party transactions

There have been no related party transactions during the year (2022– none).

12. Comparative statement of financial activities

	Notes	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
<b>Income from:</b>					
Donations	2	28,202	-	28,202	48,167
		<u>28,202</u>	<u>-</u>	<u>28,202</u>	<u>48,167</u>
<b>Expenditure on:</b>					
Raising funds		1,899	-	1,899	1,256
Charitable activities	3	72,895	-	72,895	35,933
		<u>74,794</u>	<u>-</u>	<u>74,794</u>	<u>37,189</u>
<b>Net movement in funds</b>		<b>( 46,592 )</b>	<b>-</b>	<b>( 46,592 )</b>	<b>10,978</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		231,170	-	231,170	220,192
<b>Total funds carried forward</b>		<b><u>184,578</u></b>	<b><u>-</u></b>	<b><u>184,578</u></b>	<b><u>231,170</u></b>

**CRAMLINGTON JUNIORS FOOTBALL CLUB**

England & Wales - Charity number 1119166

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# Accounts

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**Charity number: 1119166**

**Cramlington Junior Football Club**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 May 2022**

## Cramlington Junior Football Club

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## **Cramlington Junior Football Club**

### **Trustees' report**

**For the year ended 31 May 2022**

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The Trustees present their report of the charity for the year ended 31 May 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

### **Objectives and activities**

The club aims to provide a safe, disciplined, friendly environment for all members and looks to actively develop all registered playing members regardless of ability. We promote a health life style and provide opportunities for children under the age of 18 to participate in regular physical activities.

Our mission is to, through the advancement of education, successfully initiate, develop and implement a structured and progressive coaching syllabus for Cramlington Juniors Football Club, thus promoting and providing development opportunities for the football advancement for all registered players. The implementation of such a coaching syllabus will through time enable the Club to improve the standard of play and the performance of players within the local community.

It is the aim of the Club to provide all registered players with a professional, well organised and well run junior football club. Players will be encouraged at all times to take the opportunities that are presented to them through additional training sessions with the ultimate goal of providing a pathway into the professional game for those with the talent and an enjoyment of sport for all who participate.

A growing body of research finds that in addition to improved physical health, sport plays a primarily positive role in youth development, including improved academic achievement, higher self-esteem, fewer behavioural problems, and better psychosocial. It has long been thought that the many facets of playing sport as a child; the discipline of training, learning teamwork, following the leadership of coaches and captains, learning to lose all provide lifelong skills for adulthood.

The Club are specifically responsible for the upkeep and maintenance at our Ann Welfare clubhouse facility as well as the grass pitches at Ann Welfare and Kramel.

Cramlington Juniors Football Club has proven to be a very successful junior football club in all areas of its work over many previous years. This past success coupled with the continued commitment and ambition of its volunteers ensures that the Club will strive for improvement in the future to the benefit of all its members and to the wider community

We are keen to offer opportunities for as many players to participate in our activities however this desire to offer opportunity is always challenged by a limit to volunteer numbers and access to suitable safe training facilities.

Regardless of the limit to our resources, we continue to ensure that the opportunity to join the club is given to all annually, with the previous members also required to reapply should they wish to continue to participate.

## Cramlington Junior Football Club

### Trustees' report (Continued)

For the year ended 31 May 2022

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Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 18 within Northumberland and Tyne & Wear in such ways as the charity trustees think fit, including by:

- Providing a structured physically active coaching syllabus for the advancement of footballing skills
- Providing an opportunity to participate in structured, organised football competitions.
- Providing the opportunity to young people under the age of 18, from different demographics, to meet and socially interact with each other, forming lifelong friendships.
- Providing a regular opportunity to participate in physical activities.
- Promote the mental, physical and moral capabilities of all participating members.
- Provide opportunities for young people aged 16 to 19 to gain qualifications and experience in football coaching and the option of taking other relevant skills, including for instance becoming a Referee

### Public Benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2).

### Volunteers

The Club remains solely reliant upon its volunteers to provide all aspects of its work in the community. The Trustees would like to thank all volunteers for their time, dedication and hard work that make the Club the lively and vibrant community that it is. The Trustees would also like to recognise the support of those people who have made a valuable contribution to the smooth running of the Club.

### ACHEIVEMENT AND PERFORMANCE

During the year the Club operated 14 teams between June 2021 and May 2022 at the U7 up to and including the U17 age groups. In the running of these teams the Club have provided the opportunity for 139 young players under the age of 18 to engage in a structured physically active coaching syllabus for the advancement of footballing skills and to participate in organised football competitions. It also facilitated the opportunity to meet and socially interact with people from different demographics whilst actively promoting the mental, physical and moral capabilities of all participating members. In addition to the players who participated within the 14 teams a further 18 children between the ages of four and six benefited from our introductory coaching sessions which takes the total number of active participants to 157 during the period.

Our participation key performance indicators are summarised in the table below:

	Outcome 2021/2022	Target 2021/2022	Outcome 2020/2021	Target 2020/2021
Number of Teams	14	16	16	18
Number of Team Participants	139	169	168	183
Number of U5 & U6 Participants	18	30	20	30

## **Cramlington Junior Football Club**

### **Trustees' report (Continued)**

**For the year ended 31 May 2022**

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#### **Performance - Teams**

All teams performed with credit, representing the Club with distinction at all times in a number of league, cup and tournament competitions in which our teams were participating. The club achieving the following on field success:

U7 Whites - U7 NFL Division 6 Outstanding Team Winners.

U8 Reds - U8 NFL Shared Division 2 Outstanding Team Winners (Shared with Whites)

U8 Whites - U8 NFL Shared Division 2 Outstanding Team Winners (Shared with Reds)  
Russel Foster Plate - Winners  
Fleetwood tournament - Winners  
Bolton FC tournament - Winners

U11's - League runners up, and League cup Finalists

#### **Performance - Individuals**

There were some outstanding individual achievements from Club members. The following players were recognised as gifted and talented; receiving offers to join professional club academies:

- U15s - Aaron Chungh, Sunderland
- U15s - Ben Metcalf, Sunderland
- U11's - Henry Dewhurst, Newcastle
- U11's - Mikey Cockburn, Newcastle

#### **U5 & U6 Development Centre**

The U6 Development Centre was again run at Astley High School on Saturday mornings, and remained free of charge and open to all the community for any children aged 4 & 5 years old. The sessions had a regular attendance of around 16 to 20 participants with many of them enjoying their first taste of structured football coaching albeit in a fun environment.

#### **Social Events**

The CJFC U15s played against the NUFC Academy U14s in the Taylor Atherton charity match, which was very well attended.

#### **Experiences**

The club was opened up to children playing Saturday Youth club football. The club trialled the U11s playing in the U12 Saturday league. A number of players also represented their district football teams through the season.

A number of teams also took part in tournaments across the UK.

#### **Review of Objectives**

In the last Trustees report the Trustees set the following objective to be achieved within 12 months:

- Submission of the Gift Aid Claim for prior Seasons'.
- Maintain participation levels at the U5 & U6 age groups.

## **Cramlington Junior Football Club**

### **Trustees' report (Continued)**

**For the year ended 31 May 2022**

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- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching (including refereeing).

In review of the achievement of these objectives:

- Participation at the U5 & U6 age groups operated at a level just below our target.
- No applications were received from any young person to gain qualifications and experience in football coaching.

### **Fundraising Activities**

The charity operates a clubhouse to raise funds as well as seeking donations from local businesses as sponsorship for players strips and kits.

### **Plans for the future**

In the next 12 month the Trustees anticipate the following developments:

- Increase participation levels at all age groups where possible (Including the U5 & U6 age groups).
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching.

### **Financial review**

The charity has experienced significant reduction in donations due to running a smaller number of teams than planned, but the charity moved quickly to reduce expenditure to the absolute minimum, whilst maintaining the opportunities we provide to the players. The charity still holds cash amounting to £48,370 included within unrestricted reserves.

### **Principal funding sources**

This year has seen a small reduction in members of the football club, with a corresponding reduction in donations. Members are asked to make a contribution to the running costs of the charity, but it is not compulsory to make a donation to be a member.

The receipt of this funding enables the charity to meet its charitable objective to provide facilities for playing football under association rules.

### **Reserves policy**

The Trustees having reviewed the reserves of the charity have designated that unrestricted funds not ring fenced for specific use should be maintained at a level equivalent to between three and six months expenditure.

The Trustees consider that reserves held at this level will ensure that in the event of a significant drop in funding they would be able to continue the charities current activities whilst consideration could be given to exploring additional income streams. Reserves held that this level would also permit the charity to be closed in an orderly manner ensuring that any creditors were paid in full.

At 31 May 2022 the charity held free reserves of £44,241 (2021 - £87,813).

## **Cramlington Junior Football Club**

### **Trustees' report (Continued) For the year ended 31 May 2022**

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#### **Structure, Governance and Management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Club will at all times be governed by the rules of its constitution. The Board of Trustees are responsible for making decisions on all matters of general concern and importance to the running of the Club, including on how the funds are spent.

##### **Organisational structure**

The Club is run by the board of Trustees. All senior members of the Club, not categorised as a disqualified person, may stand for election as a Trustee at the Annual General Meeting. The Trustee Board will consist of no less than three but no more than six members. Trustees are elected by a vote of the senior members at the Annual General Meeting. New trustees are invited to a trustees meeting to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity. The day to day administration of the Club is undertaken by the Officers who as with the Trustees, are elected by a vote of the senior membership at the Annual General Meeting.

The Officers form the management committee and comprise of the Chair, the Vice Chair, the Treasurer, the Operations Manager, the Club Secretary and the Facilities Manager.

##### **Recruitment and appointment of new trustees**

The charity is managed by the committee of at least three and no more than six, as elected in accordance with the constitution. The trustees may appoint any person who is willing to act as a trustee, each of the trustees shall retire with effect from the conclusion of the annual general meeting after his or her appointment but shall be eligible for re-election at that general meeting.

##### **Induction and training of new trustees**

New trustees are invited to a trustees meeting to brief them of their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are put in place to provide reasonable assurance against fraud.

The Trustees approach to risk management follows three fundamental steps:

Step 1 - Protecting the existing value in the charity - by reducing the chance of loss or error that might otherwise occur through poor decision making;

Step 2 - Supporting effective evaluation of significant decisions - by clarifying risks, which in turn minimises the chance of unexpected or unwanted consequences of decisions; and

Step 3 - Facilitating good governance - by providing trustees with the means to control risk within the charity's strategic planning process.

The principle risks to the Club lie in the ability to retain and recruit suitably qualified volunteers to operate the number of teams run by the club year on year. The club has a high dependence on a number of key volunteers, who undertake a number of roles with the club structure. The trustees consider that losing two or more of these key volunteers at any one time would constitute a significant risk to operation of the club. In assessing this risk the trustees have considered the following questions:

**Cramlington Junior Football Club**

**Trustees' report (Continued)**  
**For the year ended 31 May 2022**

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- What are the critical functions performed by each individual?
- How will the loss of the key personnel affect that function?
- What are the impacts on the club (operating, financial, and legal) if that function is not performed?
- How long can that function remain deficient?

The trustees have determined that whilst in the short term the day to day running of the club may be affected by the loss of certain key personnel this would be mitigated by the robust management procedures that could be operated by the remaining members of the Management Committee if a particular function needs to be covered immediately whilst the replacement of the key member can be part of a long-term recovery strategy.

The trustees consider the current risk to the financial well-being of the club to be low to medium with a budget set in line with the expected donation income level and with a reserve fund held should an unexpected shortfall arise. Whilst the financial effect of the Covid 19 pandemic has yet to be fully realised the trustees consider that the reserves held together with the cost reduction measures taken are more than adequate to see the charity through the expected drop in income for at least the next twelve months.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1119166

**Principal address**

High Pit Road  
Cramlington  
Northumberland  
NE23 6RA

**Trustees**

Mr N T Walmsley	Assistant Secretary
Mr M Cairns	Chairman
Mr A Farrar	Vice Chairman/Club Welfare Officer
Mr A Parsons	Facilities Manager
Mr C Anderson	Club Secretary

**Independent examiner**

Haines Watts Newcastle Limited  
17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

**Bankers**

Barclays Bank Plc  
South North East Group  
Northumbria House  
Cramlington  
Northumberland  
NE23 6QP

Approved by order of the board of trustees on 29/03/ 2023 and signed on its behalf by:

  
.....

Craig Anderson  
Trustee

**Cramlington Junior Football Club**

**Independent Examiner's Report to the Trustees of Cramlington Junior Football Club  
For the year ended 31 May 2022**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2022 which are set out on pages 8 to 16.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

*Haines Watts*

Haines Watts

Date

*30 March 2023*

Chartered Accountants

17 Queens Lane  
Newcastle upon Tyne  
NE1 1RN

Cramlington Junior Football Club

Statement of Financial Activities  
For the year ended 31 May 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations	2	28,202	-	28,202	48,167
		<u>28,202</u>	<u>-</u>	<u>28,202</u>	<u>48,167</u>
<b>Expenditure on:</b>					
Raising funds		1,899	-	1,899	1,256
Charitable activities	3	72,895	-	72,895	35,933
		<u>74,794</u>	<u>-</u>	<u>74,794</u>	<u>37,189</u>
<b>Net movement in funds</b>		( 46,592 )	-	( 46,592 )	10,978
<b>Reconciliation of funds</b>					
Total funds brought forward		231,170	-	231,170	220,192
<b>Total funds carried forward</b>		<u>184,578</u>	<u>-</u>	<u>184,578</u>	<u>231,170</u>

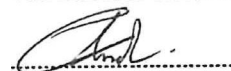
All income and expenditure has arisen from continuing activities.

**Cramlington Junior Football Club**

**Balance Sheet  
As at 31 May 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	7		140,337		143,357
<b>Current assets</b>					
Debtors		-		10,000	
Cash at bank and in hand	8	48,370		82,438	
		<u>48,370</u>		<u>92,438</u>	
<b>Creditors:</b>					
amounts falling due within one year	9	(4,129)		(4,625)	
<b>Net current assets</b>			<u>44,241</u>	<u>87,813</u>	
<b>Net assets</b>			<u>184,578</u>	<u>231,170</u>	
<b>Funds</b>					
Unrestricted fund			<u>184,578</u>	<u>231,170</u>	

The financial statements were approved by the trustees on 29/03/ 2023 and signed on their behalf by:



C Anderson  
Trustee

*The notes form part of these financial statements*

**1. Accounting Policies**

**1.1 Basis of accounting**

The charity constitutes a public benefit entity as defined by the FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the levels of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have concluded that they can adopt the going concern basis in preparing the annual report and accounts.

**1.3 Fund accounting**

Unrestricted funds 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.

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 cost 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.

## Cramlington Junior Football Club

### Notes to the financial statements (Continued)

For the year ended 31 May 2022

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#### 1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged against the cost against the expenditure which was incurred.

#### 1.6 Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity.

#### 1.7 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### 1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with instant access from the date of opening of the deposit or similar account.

#### 1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

#### 1.11 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Freehold property is initially recognised at amortised cost and subsequently measured at fair value as at the balance sheet date.

Fixtures & fittings and computer equipment are stated at cost less depreciation and impairment losses.

**1.11 Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

**1.12 Stock**

Stock is included at the lower of cost or net realisable value.

**1.13 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.

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2022

2. Income

	2022	2021
	£	£
Donations	28,202	29,471
Gift aid	-	8,696
Grants	-	10,000
	<u>28,202</u>	<u>48,167</u>

Grants received, included in the above, are as follows:

Government grant	-	10,000
	<u>-</u>	<u>10,000</u>

3. Expenditure

	Direct costs	Support costs	Total 2022	Total 2021
	£	£	£	£
<b>Charitable activities</b>				
Provision of facilities for playing football under association rules	71,095	1,800	72,895	35,933
	<u>71,095</u>	<u>1,800</u>	<u>72,895</u>	<u>35,933</u>

4. Support costs

	2022	2021
	£	£
Governance costs		
- Independent examiners' fee	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

5. Net incoming /(expenditure)

Net income/(expenditure) is stated after charging

	2022	2021
	£	£
Independent examiners' fee	1,800	1,800
Depreciation	3,020	3,121
	<u>4,820</u>	<u>4,921</u>

**Cramlington Junior Football Club**

**Notes to the financial statements (Continued)**  
**For the year ended 31 May 2022**

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**6. Analysis of trustee remuneration and expenses**

The trustees were not paid or received, nor waived, any remuneration during the year (2021 - £nil).

Total trustee expenses amounted to £nil (2021 - £nil).

**7. Tangible fixed assets**

	Freehold property £	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 June 2021 and 31 May 2022	150,900	5,836	420	157,156
<b>Depreciation</b>				
At 1 June 2021	7,545	5,834	420	13,799
Charge for the year	3,018	2	-	3,020
At 31 May 2022	<u>10,563</u>	<u>5,836</u>	<u>420</u>	<u>16,819</u>
<b>Net book value</b>				
At 31 May 2022	140,337	-	-	140,337
At 31 May 2021	<u>143,355</u>	<u>2</u>	<u>-</u>	<u>143,357</u>

Freehold property was valued on an open market basis on 13 December 2018 by Bradley Hall Chartered Surveyors. The valuation, was arrived at by reference to market evidence of transaction prices for similar properties in its location.

**8. Debtors**

	2022 £	2021 £
Other debtors	-	10,000

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

	2022 £	2021 £
Accruals	4,129	4,625

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2022

9. Analysis of funds

<u>Year ended 31 May 2022</u>	At 1 June 2021	Income £	Expenditure £	Transfers £	At 31 May 2022 £
<b>Unrestricted funds</b>					
General fund	87,815	28,202	( 71,774 )	-	44,243
Revaluation reserve	33,977	-	( 707 )	-	33,270
<b>Designated funds</b>					
Capital fund	109,378	-	( 2,313 )	-	107,065
	<u>231,170</u>	<u>28,202</u>	<u>( 74,794 )</u>	<u>-</u>	<u>184,578</u>

<u>Year ended 31 May 2021</u>	At 1 June 2020	Income £	Expenditure £	Transfers £	At 31 May 2021 £
<b>Unrestricted funds</b>					
General fund	73,819	48,167	( 34,171 )	-	87,815
Revaluation reserve	34,684	-	( 707 )	-	33,977
<b>Designated funds</b>					
Capital fund	111,689	-	( 2,311 )	-	109,378
	<u>220,192</u>	<u>48,167</u>	<u>( 37,189 )</u>	<u>-</u>	<u>231,170</u>

General fund

This fund is free from any restrictions.

Revaluation reserve

The revaluation reserve is the revaluation fund relating to the revaluation of the clubhouse use by the charity.

Capital fund

The capital fund consists of the clubhouse that is subject to an annual depreciation charge.

10. Analysis of net assets between funds

<u>Year ended 31 May 2022</u>	Unrestricted funds £	Designated funds £	Total funds £
Fixed assets	33,272	107,065	140,337
Current assets/Liabilities	44,241	-	44,241
	<u>77,513</u>	<u>107,065</u>	<u>184,578</u>

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2022

<u>Year ended 31 May 2021</u>	Unrestricted funds £	Designated funds £	Total funds £
Fixed assets	33,979	109,378	143,357
Current assets/Liabilities	87,813	-	87,813
	<u>121,792</u>	<u>109,378</u>	<u>231,170</u>

11. Related party transactions

There have been no related party transactions during the year (2021– none).

12. Comparative statement of financial activities

Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>				
Donations	48,167	-	48,167	47,327
Other trading activities	-	-	-	5,893
Other income	-	-	-	32
	<u>48,167</u>	<u>-</u>	<u>48,167</u>	<u>53,252</u>
<b>Expenditure on:</b>				
Raising funds	1,256	-	1,256	1,670
Charitable activities	35,933	-	35,933	56,701
	<u>37,189</u>	<u>-</u>	<u>37,189</u>	<u>58,371</u>
<b>Net movement in funds</b>	10,978	-	10,978	( 5,119 )
<b>Reconciliation of funds</b>				
Total funds brought forward	220,192	-	220,192	225,311
<b>Total funds carried forward</b>	<u>231,170</u>	<u>-</u>	<u>231,170</u>	<u>220,192</u>

**CRAMLINGTON JUNIORS FOOTBALL CLUB**

England & Wales - Charity number 1119166

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 May 2021  
for  
Cramlington Junior Football Club**

Haines Watts  
Chartered Accountants  
17 Queens Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 1RN

**Cramlington Junior Football Club**

**Contents of the Financial Statements  
for the Year Ended 31 May 2021**

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## **Cramlington Junior Football Club**

### **Report of the Trustees for the Year Ended 31 May 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The club aims to provide a safe, disciplined, friendly environment for all members and looks to actively develop all registered playing members regardless of ability. We promote a health life style and provide opportunities for children under the age of 19 to participate in regular physical activities.

Our mission is to, through the advancement of education, successfully initiate, develop and implement a structured and progressive coaching syllabus for Cramlington Juniors Football Club, thus promoting and providing development opportunities for the football advancement for all registered players. The implementation of such a coaching syllabus will through time enable the Club to improve the standard of play and the performance of players within the local community.

It is the aim of the Club to provide all registered players with a professional, well organised and well run junior football club. Players will be encouraged at all times to take the opportunities that are presented to them through additional training sessions with the ultimate goal of providing a pathway into the professional game for those with the talent and an enjoyment of sport for all who participate.

A growing body of research finds that in addition to improved physical health, sport plays a primarily positive role in youth development, including improved academic achievement, higher self-esteem, fewer behavioural problems, and better psychosocial. It has long been thought that the many facets of playing sport as a child; the discipline of training, learning teamwork, following the leadership of coaches and captains, learning to lose all provide lifelong skills for adulthood.

The Club are specifically responsible for the upkeep and maintenance at our Ann Welfare clubhouse facility as well as the grass pitches at Ann Welfare and Kramel.

Cramlington Juniors Football Club has proven to be a very successful junior football club in all areas of its work over many previous years. This past success coupled with the continued commitment and ambition of its volunteers ensures that the Club will strive for improvement in the future to the benefit of all its members and to the wider community.

We are keen to offer opportunities for as many players to participate in our activities however this desire to offer opportunity is always challenged by a limited number of volunteer numbers and access to suitable safe training facilities.

Regardless of the limit to our resources, we continue to ensure that the opportunity to join the club is given to all annually, with the previous members also required to reapply should they wish to continue to participate.

Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 18 within Northumberland and Tyne & Wear in such ways as the charity trustees think fit, including by:

- Providing a structured physically active coaching syllabus for the advancement of footballing skills;
- Providing an opportunity to participate in structured, organised football competitions;
- Providing the opportunity to young people Under 18, from different demographics, to meet and socially interact with each other, forming lifelong friendships;
- Providing a regular opportunity to participate in physical activities;
- Promote the mental, physical and moral capabilities of all participating members; and
- Provide opportunities for young people aged 16 to 19 to gain qualifications and experience in football coaching.

##### **Public benefit**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2).

##### **Volunteers**

The Club remains solely reliant upon its volunteers to provide all aspects of its work in the community. The Trustees would like to thank all volunteers for their time, dedication and hard work that make the Club the lively and vibrant community that it is. The Trustees would also like to recognise the support of those people who have made a valuable contribution to the smooth running of the Club.

## Cramlington Junior Football Club

### Report of the Trustees for the Year Ended 31 May 2021

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

###### Participation

Despite the impact of COVID on attracting new players the Club operated 16 teams between June 2020 and May 2021 at the U7 up to and including the U17 age groups. In the running of these teams the Club have provided the opportunity for 168 young players under the age of 18 to engage in a structured physically active coaching syllabus for the advancement of footballing skills and to participate in organised football competitions. It also facilitated the opportunity to meet and socially interact with people from different demographics whilst actively promoting the mental, physical and moral capabilities of all participating members. In addition to the players who participated within the 16 teams a further 20 children between the ages of four and six benefited from our introductory coaching sessions which takes the total number of active participants to 188 during the period.

Our participation key performance indicators are summarised in the table below:

	<b>Outcome 2020/2021</b>	<b>Target 2020/2021</b>	<b>Outcome 2019/20</b>	<b>Target 2019/2020</b>
Number of Teams	16	18	18	18
Number of Team Participants	168	183	214	212
Number of U5 & U6 Participants	20	30	27	30

###### Performance - Teams

All teams performed with credit, representing the Club with distinction at all times however due to the COVID-19 restrictions imposed by the UK Government and the National FA, the season ended on the 15th March before the conclusion of the majority of competitions in which our teams were participating. Despite the impact the club achieving the following on field success:

U7 Reds - U7 PPRJFL Champions League Outstanding Team Winners.

U15s - U15 NEYD Divisional Cup Winners (Shared Cup due to Final not being played due to Covid).

U17's - U16's played in the U17's PPRJFL Champions League and crowned Winners

###### Performance - Individuals

There were some outstanding individual achievements from Club members. The following players were recognised as gifted and talented; receiving offers to join professional club academies:

U16s - Will Dowling, Sunderland

U16's Alfie Henderson, Salford scholarship

U16's Josh Holmes, Birmingham City Scholarship

U10's - Charlie Morton and Charlie Scorer, Sunderland

U9's Liam Shepherd, Sunderland

U9's - Calvin and Connor Barker, Newcastle

###### U5 & U6 Development Centre

The U6 Development Centre was again run at Astley High School on Saturday mornings, and remained free of charge and open to all the community for any children aged 4 & 5 years old. The sessions had a regular attendance of around 25 participants, split over two sessions with many of them enjoying their first taste of structured football coaching albeit in a fun environment.

###### Social Events

Unfortunately due to the COVID-19 restrictions the Annual Presentation event had to be cancelled.

###### Experiences

Again we could not offer any additional experiences this season due to the covid pandemic.

However we did carry out training session (outside) where and whenever we could adhering to the government / NHS guidelines and enabling some of the boys to have a little bit of normality during a torrid time for all.

###### Review of Objectives

In the last Trustees report the Trustees set the following objective to be achieved within 12 months:

- Submission of Gift Aid Claims for prior seasons
- Maintain participation levels at the U5 & U6 age groups.

## **Cramlington Junior Football Club**

### **Report of the Trustees for the Year Ended 31 May 2021**

- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching (including refereeing).

In review of the achievement of these objectives:

- The Gift Aid Claims for Seasons 2019/20 were submitted to and paid by HMRC.
- Participation at the U5 & U6 age groups operated at a level just below our target.
- No progress has been made with regard to submitting a planning application to locate a storage unit at the Kramel pitches for the storage of temporary goalposts. This was once again due to volunteer time constraints and the COVID 19 outbreak in March 2020.
- No applications were received from any young person to gain qualifications and experience in football coaching.

#### **Fundraising activities**

The charity operates a clubhouse to raise funds. During the year the clubhouse contributed £nil towards the surplus generated. This was significantly affected by the COVID 19 restrictions imposed in March 2020.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity has experienced a reduction in donations due to the COVID 19 outbreak, but the charity moved quickly to reduce expenditure to the absolute minimum. Expenditure has been reduced following the cancelling of the Annual Presentation, the reduction to training facility hire costs and a saving on the cost of referees fees. Even accounting for the reduced donations received the charity still holds cash amounting to £82,438 included within unrestricted reserves.

##### **Principal funding sources**

This year has seen a small increase in members of the football club, however donations have declined given that the charities activities were curtailed on 16th March 2020. Members are asked to make a contribution to the running costs of the charity, but it is not compulsory to make a donation to be a member.

Details of each of these funding sources can be found on page 12.

The receipt of this funding enables the charity to meet its charitable objective to provide facilities for playing football under association rules.

##### **Reserves policy**

The Trustees having reviewed the reserves of the charity have designated that unrestricted funds not ring fenced for specific use should be maintained at a level equivalent to between three and six months expenditure. Reserves held that this level would also permit the charity to be closed in an orderly manner ensuring that any creditors were paid in full.

The balance held as free reserves in unrestricted funds at 31 May 2021 was £87,815 (2020 - £73,819). The current level of reserves is sufficient in the event of a significant drop in funding as the charity would be able to continue the current charitable activities whilst consideration could be given to exploring additional income streams.

#### **FUTURE PLANS**

In the next 12 months, the Trustees anticipate:

- Submission of the Gift Aid Claim for Seasons 2019/20.
- Increase participation levels at the U5 & U6 age groups.
- Submit a planning application to locate a storage unit at the Kramel pitches for the storage of temporary goalposts.
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Club will at all times be governed by the rules of its constitution. The Board of Trustees are responsible for making decisions on all matters of general concern and importance to the running of the Club, including on how the funds are spent.

##### **Recruitment and appointment of new trustees**

The charity is managed by the committee of at least three and no more than six, as elected in accordance with the constitution. The trustees may appoint any person who is willing to act as a trustee, each of the trustees shall retire with effect from the conclusion of the annual general meeting after his or her appointment but shall be eligible for re-election at that general meeting.

## **Cramlington Junior Football Club**

### **Report of the Trustees for the Year Ended 31 May 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The Club is run by the board of Trustees. All senior members of the Club, not categorised as a disqualified person, may stand for election as a Trustee at the Annual General Meeting. The Trustee Board will consist of no less than three but no more than six members. Trustees are elected by a vote of the senior members at the Annual General Meeting. New trustees are invited to a trustees meeting to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity. The day to day administration of the Club is undertaken by the Officers who as with the Trustees, are elected by a vote of the senior membership at the Annual General Meeting.

The Officers form the management committee and comprise of the Chair, the Vice Chair, the Operations Manager, the Club Secretary and the Facilities Manger.

##### **Induction and training of new trustees**

New trustees are invited to a trustees meeting to brief them of their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are put in place to provide reasonable assurance against fraud.

The Trustees approach to risk management follows three fundamental steps:

Step 1 - Protecting the existing value in the charity - by reducing the chance of loss or error that might otherwise occur through poor decision making;

Step 2 - Supporting effective evaluation of significant decisions - by clarifying risks, which in turn minimises the chance of unexpected or unwanted consequences of decisions; and

Step 3 - Facilitating good governance - by providing trustees with the means to control risk within the charity's strategic planning process.

The principle risks to the Club lie in the ability to retain and recruit suitably qualified volunteers to operate the number of teams run by the club year on year. The club has a high dependence on a number of key volunteers, who undertake a number of roles with the club structure. The trustees consider that losing two or more of these key volunteers at any one time would constitute a significant risk to operation of the club. In assessing this risk the trustees have considered the following questions:

- What are the critical functions performed by each individual?
- How will the loss of the key personnel affect that function?
- What are the impacts on the club (operating, financial, and legal) if that function is not performed?
- How long can that function remain deficient?

The trustees have determined that whilst in the short term the day to day running of the club may be affected by the loss of certain key personnel this would be mitigated by the robust management procedures that could be operated by the remaining members of the Management Committee if a particular function needs to be covered immediately whilst the replacement of the key member can be part of a long-term recovery strategy.

The trustees consider the current risk to the financial well-being of the club to be low to medium with a budget set in line with the expected donation income level and with a reserve fund held should an unexpected shortfall arise. Whilst the financial effect of the COVID 19 pandemic has yet to be fully realised the trustees consider that the reserves held together with the cost reduction measures taken are more than adequate to see the charity through the expected drop in income for at least the next twelve months.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1119166

##### **Principal address**

High Pit Road  
Cramlington  
Northumberland  
NE23 6RA

##### **Trustees**

Mr N T Walmsley Assistant Club Secretary  
Mr M Cairns Chairman  
Mr A Farrar Vice Chairman  
Mr A Parsons Facilities Manager  
Mr J Hodgson Club Secretary (resigned 21.4.21)  
Mr C Anderson (appointed 21.4.21)

**Cramlington Junior Football Club**

**Report of the Trustees  
for the Year Ended 31 May 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**


**Independent Examiner**

Haines Watts  
Chartered Accountants  
17 Queens Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 1RN

**Bankers**

Barclays Bank Plc  
South North East Group  
Northumbria House  
Cramlington  
Northumberland  
NE23 6QP

Approved by order of the board of trustees on ..... 31/03/2022 ..... and signed on its behalf by:



.....  
Mr C Anderson - Trustee

**Independent Examiner's Report to the Trustees of  
Cramlington Junior Football Club**

**Independent examiner's report to the trustees of Cramlington Junior Football Club**

I report to the charity trustees on my examination of the accounts of Cramlington Junior Football Club (the Trust) for the year ended 31 May 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Nicola Bell ACA  
Haines Watts  
Chartered Accountants  
17 Queens Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 1RN

Date: 31.03.2022 .....

**Cramlington Junior Football Club**

**Statement of Financial Activities  
for the Year Ended 31 May 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	48,167	-	48,167	47,327
Other trading activities	4	-	-	-	5,893
Other income	5	-	-	-	32
<b>Total</b>		<u>48,167</u>	<u>-</u>	<u>48,167</u>	<u>53,252</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,256	-	1,256	1,670
<b>Charitable activities</b>	6				
Provision of facilities for playing football under association rules		35,933	-	35,933	56,701
<b>Total</b>		<u>37,189</u>	<u>-</u>	<u>37,189</u>	<u>58,371</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>10,978</u>	<u>-</u>	<u>10,978</u>	<u>(5,119)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		220,192	-	220,192	225,311
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>231,170</u></u>	<u><u>-</u></u>	<u><u>231,170</u></u>	<u><u>220,192</u></u>

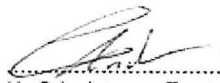
The notes form part of these financial statements

**Cramlington Junior Football Club**

**Balance Sheet  
31 May 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	143,357	-	143,357	146,478
<b>CURRENT ASSETS</b>					
Stocks	11	-	-	-	82
Debtors	12	10,000	-	10,000	10,000
Cash at bank and in hand		82,438	-	82,438	65,247
		<u>92,438</u>	<u>-</u>	<u>92,438</u>	<u>75,329</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(4,625)	-	(4,625)	(1,615)
		<u>87,813</u>	<u>-</u>	<u>87,813</u>	<u>73,714</u>
<b>NET CURRENT ASSETS</b>					
		<u>87,813</u>	<u>-</u>	<u>87,813</u>	<u>73,714</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>231,170</u>	<u>-</u>	<u>231,170</u>	<u>220,192</u>
<b>NET ASSETS</b>					
		<u>231,170</u>	<u>-</u>	<u>231,170</u>	<u>220,192</u>
<b>FUNDS</b>					
Unrestricted funds	14			231,170	220,192
<b>TOTAL FUNDS</b>					
				<u>231,170</u>	<u>220,192</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31.05.2021 and were signed on its behalf by:

  
.....  
Mr C Anderson - Trustee

The notes form part of these financial statements

## **Cramlington Junior Football Club**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **1. STATUTORY INFORMATION**

Cramlington Junior Football Club is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £.

##### **Going concern**

The trustees have prepared the financial statements on the going concern basis and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income**

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

Donations, are recognised when they have been communicated in writing with notification 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.

Fundraising income is recognised when the fundraising activity has been undertaken.

Bar sales are recognised when the significant risks and rewards of ownership of the products has transferred to the buyer. This will be at the point of sale at the till.

##### **Expenditure and irrecoverable vat**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds includes the cost of goods sold and other costs associated with running a bar and their associated support costs.

Expenditure on charitable activities includes the costs of providing facilities for playing football under association rules to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises costs, finance, personnel and payroll costs to support the charity's activities. These costs have been allocated to expenditure on charitable activities. All support costs have been allocated to the charity's sole charitable activity.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Freehold property is initially recognised at amortised cost and subsequently measured at fair value as at the balance sheet date.

Fixtures & fittings and computer equipment are stated at cost less depreciation and impairment losses.

## Cramlington Junior Football Club

### Notes to the Financial Statements - continued for the Year Ended 31 May 2021

#### 2. ACCOUNTING POLICIES - continued

##### Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

##### Stocks

Stock is included at the lower of cost or net realisable value.

##### Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

##### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds designated for a specific purpose by the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Financial instruments

The charity only has financial assets and 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.

#### 3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and memberships	29,471	36,776
Gift aid	8,696	10,551
Grants	10,000	-
	<u>48,167</u>	<u>47,327</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Government grant	10,000	-
	<u>10,000</u>	<u>-</u>

**Cramlington Junior Football Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021**

**4. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	-	4,175
Bar sales	-	1,718
	<u>          </u>	<u>          </u>
	-	5,893
	<u>          </u>	<u>          </u>

**5. OTHER INCOME**

	2021	2020
	£	£
Interest received on gift aid	-	32
	<u>          </u>	<u>          </u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Provision of facilities for playing football under association rules	30,960	4,973	35,933
	<u>          </u>	<u>          </u>	<u>          </u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Provision of facilities for playing football under association rules	3,173	1,800	4,973
	<u>          </u>	<u>          </u>	<u>          </u>

Included in governance costs is a fee of £1,500 (2020 - £1,500) paid for an independent examination.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**Cramlington Junior Football Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,327	-	47,327
Other trading activities	5,893	-	5,893
Other income	32	-	32
<b>Total</b>	<u>53,252</u>	<u>-</u>	<u>53,252</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,670	-	1,670
<b>Charitable activities</b>			
Provision of facilities for playing football under association rules	56,701	-	56,701
<b>Total</b>	<u>58,371</u>	<u>-</u>	<u>58,371</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,119)</u>	<u>-</u>	<u>(5,119)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	225,311	-	225,311
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>220,192</u></u>	<u><u>-</u></u>	<u><u>220,192</u></u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 June 2020 and 31 May 2021	<u>150,900</u>	<u>5,836</u>	<u>420</u>	<u>157,156</u>
<b>DEPRECIATION</b>				
At 1 June 2020	4,527	5,731	420	10,678
Charge for year	3,018	103	-	3,121
At 31 May 2021	<u>7,545</u>	<u>5,834</u>	<u>420</u>	<u>13,799</u>
<b>NET BOOK VALUE</b>				
At 31 May 2021	<u><u>143,355</u></u>	<u><u>2</u></u>	<u><u>-</u></u>	<u><u>143,357</u></u>
At 31 May 2020	<u><u>146,373</u></u>	<u><u>105</u></u>	<u><u>-</u></u>	<u><u>146,478</u></u>

Freehold property was valued on an open market basis on 13 December 2018 by Bradley Hall Chartered Surveyors. The valuation, was arrived at by reference to market evidence of transaction prices for similar properties in its location.

**Cramlington Junior Football Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021**

<b>11. STOCKS</b>		2021	2020
		£	£
Stocks		-	82
		<u>          </u>	<u>          </u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021	2020
		£	£
Other debtors		10,000	10,000
		<u>          </u>	<u>          </u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021	2020
		£	£
Other creditors		4,625	1,615
		<u>          </u>	<u>          </u>
<b>14. MOVEMENT IN FUNDS</b>			
	At 1.6.20	Net movement	At
	£	in funds	31.5.21
		£	£
<b>Unrestricted funds</b>			
General fund	73,819	13,996	87,815
Revaluation reserve	34,684	(707)	33,977
Capital fund	111,689	(2,311)	109,378
	<u>          </u>	<u>          </u>	<u>          </u>
	220,192	10,978	231,170
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	220,192	10,978	231,170
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	48,167	(34,171)	13,996
Revaluation reserve	-	(707)	(707)
Capital fund	-	(2,311)	(2,311)
	<u>          </u>	<u>          </u>	<u>          </u>
	48,167	(37,189)	10,978
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	48,167	(37,189)	10,978
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

	At 1.6.19	Net movement	At
	£	in funds	31.5.20
		£	£
<b>Unrestricted funds</b>			
General fund	75,920	(2,101)	73,819
Revaluation reserve	35,391	(707)	34,684
Capital fund	114,000	(2,311)	111,689
	<u>          </u>	<u>          </u>	<u>          </u>
	225,311	(5,119)	220,192
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	225,311	(5,119)	220,192
	<u>          </u>	<u>          </u>	<u>          </u>

**Cramlington Junior Football Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2021**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,252	(55,353)	(2,101)
Revaluation reserve	-	(707)	(707)
Capital fund	-	(2,311)	(2,311)
	<u>53,252</u>	<u>(58,371)</u>	<u>(5,119)</u>
<b>TOTAL FUNDS</b>	<u>53,252</u>	<u>(58,371)</u>	<u>(5,119)</u>

General fund

This fund is not related to any designated activity or purpose and is free from any restrictions.

Revaluation reserve

The revaluation reserve is the revaluation fund relating to the revaluation of the clubhouse used by the charity.

Capital fund

The capital fund consists of the clubhouse that is subject to an annual depreciation charge.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2021.