

SWALWELL JUNIORS FOOTBALL CLUB

England & Wales · Charity number 1147354

Details

Status Registered

Legal form Other

Registered 2012-05-21

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

Contact

Address Swalwell Juniors Football Club
Derwenthaugh Park
Spa Well Road
Blaydon-on-Tyne
NE21 6JA

Phone 01914141882

Website swalwelljuniors.com

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF AMATEUR FOOTBALL.TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH.A. THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTS OF SOCIAL WELFARE DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.B. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOPE THEIR SKILLS CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Provide Sport activities for young people, Currently have 22 Football teams.Young people are encouraged to enjoy sport but also socialize in the clubhouse with other players friends and family

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Gateshead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	-	-	-	-
2024-06-30	£59,513	£44,813	-	-
2023-06-30	£56,537	£57,833	-	-
2022-06-30	£43,779	£56,201	-	-
2021-06-30	£67,047	£56,317	-	-
2020-06-30	£54,895	£39,598	-	-

Trustees

Name	Role	Appointed
David Kerr	Chair	2018-04-23
Christina Findlay		2021-01-31
David Ostle		2021-01-31
Keith Alexander Christie		2019-05-01
Kevin Findlay		2018-04-23
Mark Howie		2020-02-12

SWALWELL JUNIORS FOOTBALL CLUB

England & Wales - Charity number 1147354

Accounts

Charity registration number 1147354

SWALWELL JUNIORS FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

SWALWELL JUNIORS FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr K A Christie
Mr M Howie
Mr D Kerr
Mr Kevin Findlay
C Findlay
Mr D Ostle

Charity number

1147354

Independent examiner

TC Group
12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

SWALWELL JUNIORS FOOTBALL CLUB

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SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report and financial statements for the year ended 30 June 2024.

Objectives and activities

The Charity objects are to provide a family friendly and safe environment offering football training for various ages from 3 upwards.

Swalwell Juniors FC focus on nurturing the physical, social, and personal development of young football players while providing a fun, inclusive environment where they can grow both as athletes and individuals. The club strives to provide young children with opportunities to develop in the sport, fostering teamwork, and promoting physical activity. The primary objectives of the club are to provide young children and adolescents (generally from ages 5 to 18) with the opportunity to achieve the following: -

- Football Skill Development
- Improve and maintain a healthy level of physical fitness
- Personal growth and discipline
- Opportunities for social interaction
- Creating a pathway for talent

In order to achieve these objectives, the football club has committed to deliver a range of regular and routine activities as follows: -

- Training Sessions
- Affiliation with the local Football Association for the provision of League and Cup activities.
- Friendly matches and tournaments
- Coaching and mentorship
- Club events and social activities
- Fitness and conditioning programs
- Referee and officiating training
- Parent and volunteer engagement

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Review of the activities and future developments

Our facilities are primarily allocated for use by the members of the charity for grassroots football activities, however, Durham FA, Tyne and Wear Fire Service, Gateshead Council and local schools use the facilities periodically throughout the year for football related activities, football matches and tournaments. The club facilities are used for non-football related activities by various local groups and affiliated establishments including the Red Kite running club, local drone flying clubs, a local fishing club and fitness clubs using the club's fitness suite. Use of the facilities is recovering following the downturn experienced during and shortly after the pandemic. All monies raised by whatever means go back into the club to support the continued success of the charity. Trustees are unpaid and continue to work with the club members, and various other interested third parties to maintain and improve the facilities and playing surfaces to ensure the members, their supporting family members and the public have the best experience whilst involved in or visiting the club.

Financial review

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Recruitment and appointment of Trustees

The trustees continually audit the available skills of the board and look to acquire new trustees with different skills and experience which can assist in the growth of the organisation. Recruitment is by approach and word of mouth.

Risk management

The trustees and management have carried out an assessment of the major risks facing the charity.

Organisational Structure

The charity has a management committee of up to 5 members who meet on a regular basis.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr K A Christie

Mr M Howie

Mr D Kerr

Mr Kevin Findlay

C Findlay

Mr D Ostle

Recruitment and appointment of trustees

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees' report was approved by the Board of Trustees.

Mr D Kerr
Chair

A handwritten signature in black ink, appearing to read 'D Kerr', is written over a light grey circular watermark that contains the text 'SWALWELL JUNIORS FOOTBALL CLUB'.

27 March 2025

SWALWELL JUNIORS FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SWALWELL JUNIORS FOOTBALL CLUB

I report to the trustees on my examination of the financial statements of Swalwell Juniors Football Club for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

12 Bessemer Court
Howns Gill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

Dated: 27 March 2025

SWALWELL JUNIORS FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2024

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Notes						
Income from:						
Donations and legacies	10,668	-	10,668	5,808	-	5,808
Charitable activities	48,845	-	48,845	50,729	-	50,729
Total income	<u>59,513</u>	<u>-</u>	<u>59,513</u>	<u>56,537</u>	<u>-</u>	<u>56,537</u>
Expenditure on:						
Raising funds	-	11,720	11,720	-	11,720	11,720
Charitable activities	44,813	-	44,813	57,833	-	57,833
Total expenditure	<u>44,813</u>	<u>11,720</u>	<u>56,533</u>	<u>57,833</u>	<u>11,720</u>	<u>69,553</u>
Net income/(expenditure)	14,700	(11,720)	2,980	(1,296)	(11,720)	(13,016)
Transfers between funds	11,720	(11,720)	-	11,720	(11,720)	-
Net movement in funds	2 26,420	(23,440)	2,980	10,424	(23,440)	(13,016)
Reconciliation of funds:						
Fund balances at 1 July 2023	153,590	275,446	429,036	143,166	298,886	442,052
Fund balances at 30 June 2024	<u>180,010</u>	<u>252,006</u>	<u>432,016</u>	<u>153,590</u>	<u>275,446</u>	<u>429,036</u>

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

SWALWELL JUNIORS FOOTBALL CLUB

BALANCE SHEET

AS AT 30 JUNE 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		445,360		457,080
Current assets					
Debtors	7	37,356		27,175	
Cash at bank and in hand		5,953		5,123	
			43,309		32,298
Creditors: amounts falling due within one year	9	(7,786)		(11,475)	
Net current assets			35,523		20,823
Total assets less current liabilities			480,883		477,903
Creditors: amounts falling due after more than one year	10	(48,867)		(48,867)	
Net assets excluding pension liability			432,016		429,036
Net assets			432,016		429,036
The funds of the Charity					
Endowment funds	11	252,006		275,446	
Unrestricted funds		180,010		153,590	
			432,016		429,036

The financial statements were approved by the Trustees on 27 March 2025

Mr D Kerr
Chair



SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

The club is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is Derwenthaugh Park, Spa Well Road, Blaydon-on-Tyne, NE21 6JA.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

2	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	11,720	11,720
		<u> </u>	<u> </u>

3 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

4 Employees

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

6 Tangible fixed assets	Freehold land and buildings £	Equipment £	Total £
Cost			
At 1 July 2023	586,000	9,400	595,400
At 30 June 2024	586,000	9,400	595,400
Depreciation and impairment			
At 1 July 2023	128,920	9,400	138,320
Depreciation charged in the year	11,720	-	11,720
At 30 June 2024	140,640	9,400	150,040
Carrying amount			
At 30 June 2024	445,360	-	445,360
At 30 June 2023	457,080	-	457,080
7 Debtors		2024	2023
Amounts falling due within one year:		£	£
Other debtors		37,356	27,175
8 Loans and overdrafts		2024	2023
		£	£
Bank loans		48,867	48,867
Payable after one year		48,867	48,867

The long-term loans are not secured.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	5,530	9,405
Accruals and deferred income	2,256	2,070
	<u>7,786</u>	<u>11,475</u>

10 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Bank loans	8	48,867	48,867
		<u>48,867</u>	<u>48,867</u>

11 Endowment funds

Endowment funds represent assets which must be held permanently by the Charity. Income arising on the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 July 2023	Resources expended	Transfers	At 30 June 2024
	£	£	£	£
Permanent endowments	275,446	(11,720)	(11,720)	252,006
	<u>275,446</u>	<u>(11,720)</u>	<u>(11,720)</u>	<u>252,006</u>
Previous year:	At 1 July 2022	Resources expended	Transfers	At 30 June 2023
	£	£	£	£
Permanent endowments	298,886	(11,720)	(11,720)	275,446
	<u>298,886</u>	<u>(11,720)</u>	<u>(11,720)</u>	<u>275,446</u>

SWALWELL JUNIORS FOOTBALL CLUB**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2024**

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	153,590	59,513	(44,813)	11,720	180,010
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	Transfers	At 30 June 2023
	£	£	£	£	£
General funds	143,166	56,537	(57,833)	11,720	153,590
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

Swalwell Juniors Football Club operates a loan account with Swalwell Juniors CIC, a community interest company which runs in tandem with Swalwell Juniors Football Club and whose directors are also trustees of Swalwell Juniors Football Club.

At the end of the financial year there is a balance of £37,356 (2023 : £27,175) owed to Swalwell Juniors Football Club.

No interest has been charged by Swalwell Juniors Football Club on this balance.

SWALWELL JUNIORS FOOTBALL CLUB

England & Wales - Charity number 1147354

Accounts

Charity Registration No. 1147354

SWALWELL JUNIORS FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

SWALWELL JUNIORS FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr K A Christie
Mr M Howie
Mr D Kerr
Mr Kevin Findlay
C Findlay
Mr D Ostle

Charity number

1147354

Independent examiner

TC Group
12 Bessemer Court
Hownsgill Industrial Park
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Co Durham
DH8 7BL

SWALWELL JUNIORS FOOTBALL CLUB

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SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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

Registered charity name

Swallowwell Juniors Football Club

Charity registration number

1147354

Principle address

Derwenthaugh Park
Spa Well Road
Blaydon on Tyne
NE21 6JA

The trustees

Mr K A Christie
Mr D Kerr
Mr K Findlay
Mrs C Findlay
Mr M Howie
Mr D Ostle

Objectives and activities

Purposes and activities

The objects are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of amateur football to advance in life and help young people through:

- a) the provision of recreational and leisure time activities provided in the interest of social welfare designed to improve their condition of life.
- b) providing support and activities which develop their life skills capacities and capabilities and to enable them to anticipate in society as mature responsible individuals.

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commissioner's guidance on public benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance

Review of the activities and future developments

Our facilities are used throughout the year by Gateshead Council departments as well as schools for football matches. Create and the local fishing club also use the venue, the Red Kite running club make use of the facilities and use the club as a base. The last year has seen continued improvement across all of the teams, All monies raised by whatever means go back into the club to help achieve this success, the trustees are unpaid and continue to work with club members and other agencies to maintain and improve facilities where possible and give members and supporting family, as well as the public, the best atmosphere we can achieve.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Recruitment and appointment of Trustees

The trustees continually audit the available skills of the board and look to acquire new trustees with different skills and experience which can assist in the growth of the organisation. Recruitment is by approach and word of mouth.

Risk management

The trustees and management have carried out an assessment of the major risks facing the charity.

Organisational Structure

The charity has a management committee of up to 5 members who meet on a regular basis.

Mr K A Christie

Mr M Howie

Mr D Kerr

Mr Kevin Findlay

C Findlay

Mr D Ostle

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees' report was approved by the Board of Trustees.

Mr D Kerr
Chair



25 March 2024

SWALWELL JUNIORS FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SWALWELL JUNIORS FOOTBALL CLUB

I report to the trustees on my examination of the financial statements of Swalwell Juniors Football Club for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

Dated: 25 March 2024

SWALWELL JUNIORS FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	5,808	-	5,808	3,564	-	3,564
Charitable activities	3	50,729	-	50,729	40,215	-	40,215
Total income		<u>56,537</u>	<u>-</u>	<u>56,537</u>	<u>43,779</u>	<u>-</u>	<u>43,779</u>
Expenditure on:							
Raising funds	4	-	11,720	11,720	-	11,720	11,720
Charitable activities	5	57,833	-	57,833	56,201	-	56,201
Total resources expended		<u>57,833</u>	<u>11,720</u>	<u>69,553</u>	<u>56,201</u>	<u>11,720</u>	<u>67,921</u>
Net outgoing resources before transfers		(1,296)	(11,720)	(13,016)	(12,422)	(11,720)	(24,142)
Gross transfers between funds		11,720	(11,720)	-	11,720	(11,720)	-
Net movement in funds		<u>10,424</u>	<u>(23,440)</u>	<u>(13,016)</u>	<u>(702)</u>	<u>(23,440)</u>	<u>(24,142)</u>
Fund balances at 1 July 2022		<u>143,166</u>	<u>298,886</u>	<u>442,052</u>	<u>143,868</u>	<u>322,326</u>	<u>466,194</u>
Fund balances at 30 June 2023		<u><u>153,590</u></u>	<u><u>275,446</u></u>	<u><u>429,036</u></u>	<u><u>143,166</u></u>	<u><u>298,886</u></u>	<u><u>442,052</u></u>

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

All income and expenditure derive from continuing activities.

SWALWELL JUNIORS FOOTBALL CLUB

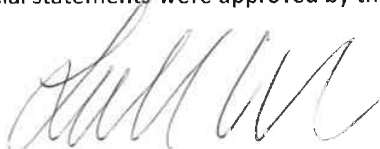
BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	8		457,080		468,800
Current assets					
Debtors	9	27,175		2,563	
Cash at bank and in hand		5,123		29,906	
			32,298		32,469
Creditors: amounts falling due within one year	11	(11,475)		(10,350)	
Net current assets			20,823		22,119
Total assets less current liabilities			477,903		490,919
Creditors: amounts falling due after more than one year	12		(48,867)		(48,867)
Net assets			429,036		442,052
Capital funds					
Endowment funds - general			275,446		298,886
Income funds					
Unrestricted funds			153,590		143,166
			429,036		442,052

The financial statements were approved by the Trustees on 25 March 2024

Mr D Kerr
Trustee



SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

The club is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is Derwenthaugh Park, Spa Well Road, Blaydon-on-Tyne, NE21 6JA.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	808	3,564
Grants received	5,000	-
	<u>5,808</u>	<u>3,564</u>

3 Charitable activities

	2023	2022
	£	£
Membership and subscriptions	50,031	39,865
Sponsorship	370	120
Other income	328	230
	<u>50,729</u>	<u>40,215</u>

4 Raising funds

	Endowment funds general 2023	Endowment funds general 2022
	£	£
Depreciation and impairment	11,720	11,720
	<u>11,720</u>	<u>11,720</u>

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

5 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Rates and Water	3,738	987
Light and heat	6,336	5,415
Repairs and maintenance	2,818	6,417
Insurance	2,931	2,756
Pitch maintenance	6,952	6,474
Coaching fees	4,631	2,218
Cleaning	2,582	2,059
League and match costs	17,607	16,619
Kits	5,061	9,448
Trophies	1,310	1,110
Other motor/travel costs	1,861	1,342
Accountancy	1,050	1,182
Office	956	174
	<u>57,833</u>	<u>56,201</u>
	<u>57,833</u>	<u>56,201</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

8 Tangible fixed assets	Freehold land and buildings	Equipment	Total
	£	£	£
Cost			
At 1 July 2022	586,000	9,400	595,400
At 30 June 2023	586,000	9,400	595,400
Depreciation and impairment			
At 1 July 2022	117,200	9,400	126,600
Depreciation charged in the year	11,720	-	11,720
At 30 June 2023	128,920	9,400	138,320
Carrying amount			
At 30 June 2023	457,080	-	457,080
At 30 June 2022	468,800	-	468,800

9 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	27,175	2,563

10 Loans and overdrafts	2023	2022
	£	£
Bank loans	48,867	48,867
Payable after one year	48,867	48,867

The long-term loans are not secured.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	9,405	8,370
Accruals and deferred income	2,070	1,980
	<u>11,475</u>	<u>10,350</u>

12 Creditors: amounts falling due after more than one year

	Notes	2023	2022
		£	£
Bank loans	10	48,867	48,867
		<u>48,867</u>	<u>48,867</u>

13 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 30 June 2023 are represented by:						
Tangible assets	457,080	-	457,080	468,800	-	468,800
Current assets/ (liabilities)	20,823	-	20,823	22,119	-	22,119
Long term liabilities	(48,867)	-	(48,867)	(48,867)	-	(48,867)
	<u>429,036</u>	<u>-</u>	<u>429,036</u>	<u>442,052</u>	<u>-</u>	<u>442,052</u>

14 Related party transactions

Swalwell Juniors Football Club operates a loan account with Swalwell Juniors CIC, a community interest company which runs in tandem with Swalwell Juniors Football Club and whose directors are also trustees of Swalwell Juniors Football Club.

At the end of the financial year there is a balance of £27,175 (2022 : £2,563) owed to Swalwell Juniors Football Club.

No interest has been charged by Swalwell Juniors Football Club on this balance.

SWALWELL JUNIORS FOOTBALL CLUB

England & Wales - Charity number 1147354

Accounts

SWALWELL JUNIORS FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

SWALWELL JUNIORS FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr K A Christie
Mr M Howie
Mr D Kerr
Mr Kevin Findlay
C Findlay
Mr D Ostle

Charity number 1147354

Independent examiner

TC Group
12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

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Balance sheet	6
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SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

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

Registered charity name

Swallowwell Juniors Football Club

Charity registration number

1147354

Principle address

Derwenthaugh Park
Spa Well Road
Blaydon on Tyne
NE21 6JA

The trustees

Mr K A Christie
Mr D Kerr
Mr K Findlay
Mrs C Findlay
Mr M Howie
Mr D Ostle

Objectives and activities

Purposes and activities

The objects are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of amateur football to advance in life and help young people through:

- a) the provision of recreational and leisure time activities provided in the interest of social welfare designed to improve their condition of life.
- b) providing support and activities which develop their life skills capacities and capabilities and to enable them to anticipate in society as mature responsible individuals.

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commissioner's guidance on public benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Review of the activities and future developments

Our facilities are used throughout the year by Gateshead Council departments as well as schools for football matches. Create and the local fishing club also use the venue, the Red Kite running club make use of the facilities and use the club as a base. The last year has seen continued improvement across all of the teams, All monies raised by whatever means go back into the club to help achieve this success, the trustees are unpaid and continue to work with club members and other agencies to maintain and improve facilities where possible and give members and supporting family, as well as the public, the best atmosphere we can achieve.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Recruitment and appointment of Trustees

The trustees continually audit the available skills of the board and look to acquire new trustees with different skills and experience which can assist in the growth of the organisation. Recruitment is by approach and word of mouth.

Risk management

The trustees and management have carried out an assessment of the major risks facing the charity.

Organisational Structure

The charity has a management committee of up to 5 members who meet on a regular basis.

Mr K A Christie

Mr M Howie

Mr D Kerr

Mr Kevin Findlay

C Findlay

Mr D Ostle

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees' report was approved by the Board of Trustees.



Mr K A Christie

Chair

21 March 2023

SWALWELL JUNIORS FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SWALWELL JUNIORS FOOTBALL CLUB

I report to the trustees on my examination of the financial statements of Swalwell Juniors Football Club for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

12 Bessemer Court
Howns Gill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

Dated: 21 March 2023

SWALWELL JUNIORS FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	3,564	-	3,564	26,077	-	26,077
Charitable activities	3	40,215	-	40,215	40,859	-	40,859
Other trading activities	4	-	-	-	111	-	111
Total income		43,779	-	43,779	67,047	-	67,047
Expenditure on:							
Raising funds	5	-	11,720	11,720	-	11,720	11,720
Charitable activities	6	56,201	-	56,201	56,317	-	56,317
Total resources expended		56,201	11,720	67,921	56,317	11,720	68,037
Net outgoing resources before transfers		(12,422)	(11,720)	(24,142)	10,730	(11,720)	(990)
Gross transfers between funds		11,720	(11,720)	-	11,720	(11,720)	-
Net movement in funds		(702)	(23,440)	(24,142)	22,450	(23,440)	(990)
Fund balances at 1 July 2021		143,868	322,326	466,194	121,418	345,766	467,184
Fund balances at 30 June 2022		143,166	298,886	442,052	143,868	322,326	466,194

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

All income and expenditure derive from continuing activities.

SWALWELL JUNIORS FOOTBALL CLUB**BALANCE SHEET****AS AT 30 JUNE 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		468,800		480,520
Current assets					
Debtors	10	2,563		18,993	
Cash at bank and in hand		29,906		19,268	
		<u>32,469</u>		<u>38,261</u>	
Creditors: amounts falling due within one year	12	<u>(10,350)</u>		<u>(3,270)</u>	
Net current assets			22,119		34,991
Total assets less current liabilities			490,919		515,511
Creditors: amounts falling due after more than one year	13		(48,867)		(49,317)
Net assets			<u>442,052</u>		<u>466,194</u>
Capital funds					
Endowment funds - general			298,886		322,326
Income funds					
Unrestricted funds			143,166		143,868
			<u>442,052</u>		<u>466,194</u>

The financial statements were approved by the Trustees on 21 March 2023


Mr K A Christie
Trustee

1 Accounting policies

Charity information

The club is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is Derwenthaugh Park, Spa Well Road, Blaydon-on-Tyne, NE21 6JA.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,564	2,620
Grants received	-	23,457
	<u>3,564</u>	<u>26,077</u>

3 Charitable activities

	2022	2021
	£	£
Membership and subscriptions	39,865	40,859
Sponsorship	120	-
Other income	230	-
	<u>40,215</u>	<u>40,859</u>

4 Other trading activities

	Total	Unrestricted funds
	2022	2021
	£	£
Other	-	111
	<u>-</u>	<u>111</u>

5 Raising funds

	Endowment funds general 2022 £	Endowment funds general 2021 £
Depreciation and impairment	11,720	11,720
	<u>11,720</u>	<u>11,720</u>

6 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Rates and Water	987	155
Light and heat	5,415	5,099
Repairs and maintenance	6,417	18,852
Insurance	2,756	3,003
Pitch maintenance	6,474	3,954
Coaching fees	2,218	1,093
Cleaning	2,059	4,226
League and match costs	16,619	13,633
Kits	9,448	2,108
Trophies	1,110	838
Other motor/travel costs	1,342	1,506
Accountancy	1,182	1,788
Office	174	62
	<u>56,201</u>	<u>56,317</u>
	<u>56,201</u>	<u>56,317</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

9 Tangible fixed assets

	Freehold land and buildings	Equipment	Total
	£	£	£
Cost			
At 1 July 2021	586,000	9,400	595,400
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	586,000	9,400	595,400
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 July 2021	105,480	9,400	114,880
Depreciation charged in the year	11,720	-	11,720
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2022	117,200	9,400	126,600
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 30 June 2022	468,800	-	468,800
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	480,520	-	480,520
	<u> </u>	<u> </u>	<u> </u>

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	2,563	18,993
	<u> </u>	<u> </u>

11 Loans and overdrafts

	2022 £	2021 £
Bank loans	48,867	49,317
Payable after one year	48,867	49,317

The long-term loans are not secured.

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	8,370	1,470
Accruals and deferred income	1,980	1,800
	<u>10,350</u>	<u>3,270</u>

13 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	11	48,867	49,317

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fund balances at 30 June 2022 are represented by:						
Tangible assets	468,800	-	468,800	480,520	-	480,520
Current assets/ (liabilities)	22,119	-	22,119	34,991	-	34,991
Long term liabilities	(48,867)	-	(48,867)	(49,317)	-	(49,317)
	<u>442,052</u>	<u>-</u>	<u>442,052</u>	<u>466,194</u>	<u>-</u>	<u>466,194</u>

15 Related party transactions

Swalwell Juniors Football Club operates a loan account with Swalwell Juniors CIC, a community interest company which runs in tandem with Swalwell Juniors Football Club and whose directors are also trustees of Swalwell Juniors Football Club.

At the end of the financial year there is a balance of £2,563 (2021 : £18,992) owed to Swalwell Juniors Football Club.

No interest has been charged by Swalwell Juniors Football Club on this balance.

SWALWELL JUNIORS FOOTBALL CLUB

England & Wales - Charity number 1147354

Accounts

Charity Registration No. 1147354

SWALWELL JUNIORS FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SWALWELL JUNIORS FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr K A Christie
Mr M Howie
Mr David Kerr
Mr Kevin Findlay
C Findlay

(Appointed 31 January
2021)

Mr D Ostle

(Appointed 31 January
2021)

Charity number

1147354

SWALWELL JUNIORS FOOTBALL CLUB

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Balance sheet	6
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SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

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

Registered charity name

Swallowwell Juniors Football Club

Charity registration number

1147354

Principle address

Derwenthaugh Park
Spa Well Road
Blaydon on Tyne
NE21 6JA

The trustees

Mr K A Christie
Mr D Kerr
Mr K Findlay
Mrs C Findlay
Mr M Howie
Mr D Ostle

Objectives and activities

Purposes and activities

The objects are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of amateur football to advance in life and help young people through:

- a) the provision of recreational and leisure time activities provided in the interest of social welfare designed to improve their condition of life.
- b) providing support and activities which develop their life skills capacities and capabilities and to enable them to anticipate in society as mature responsible individuals.

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commissioner's guidance on public benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Review of the activities and future developments

Our facilities are used throughout the year by Gateshead Council departments as well as schools for football matches. Create and the local fishing club also use the venue, the Red Kite running club make use of the facilities and use the club as a base. The last year has seen continued improvement across all of the teams, All monies raised by whatever means go back into the club to help achieve this success, the trustees are unpaid and continue to work with club members and other agencies to maintain and improve facilities where possible and give members and supporting family, as well as the public, the best atmosphere we can achieve.

Financial review

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Recruitment and appointment of Trustees

The trustees continually audit the available skills of the board and look to acquire new trustees with different skills and experience which can assist in the growth of the organisation. Recruitment is by approach and word of mouth.

Risk management

The trustees and management have carried out an assessment of the major risks facing the charity.

Organisational Structure

The charity has a management committee of up to 5 members who meet on a regular basis.

Mr K A Christie	
S McDonald	(Resigned 31 January 2021)
Mr D Meek	(Resigned 31 January 2021)
Mr M Howie	
Mr David Kerr	
Mr Kevin Findlay	
C Findlay	(Appointed 31 January 2021)
Mr D Ostle	(Appointed 31 January 2021)

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

SWALWELL JUNIORS FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees' report was approved by the Board of Trustees.

Mr K A Christie
Chair

28 March 2022

SWALWELL JUNIORS FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SWALWELL JUNIORS FOOTBALL CLUB

I report to the trustees on my examination of the financial statements of Swalwell Juniors Football Club for the year ended 30 June 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Dated: 28 March 2022

SWALWELL JUNIORS FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

		Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
	Notes	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Income from:							
Donations and legacies	2	26,077	-	26,077	3,748	-	3,748
Charitable activities	3	40,859	-	40,859	51,147	-	51,147
Other trading activities	4	111	-	111	-	-	-
Total income		<u>67,047</u>	<u>-</u>	<u>67,047</u>	<u>54,895</u>	<u>-</u>	<u>54,895</u>
Expenditure on:							
Raising funds	5	-	11,720	11,720	-	11,720	11,720
Charitable activities	6	56,317	-	56,317	39,598	-	39,598
Total resources expended		<u>56,317</u>	<u>11,720</u>	<u>68,037</u>	<u>39,598</u>	<u>11,720</u>	<u>51,318</u>
Net incoming/(outgoing) resources before transfers		10,730	(11,720)	(990)	15,297	(11,720)	3,577
Gross transfers between funds		11,720	(11,720)	-	11,720	(11,720)	-
Net movement in funds		<u>22,450</u>	<u>(23,440)</u>	<u>(990)</u>	<u>27,017</u>	<u>(23,440)</u>	<u>3,577</u>
Fund balances at 1 July 2020		<u>121,418</u>	<u>345,766</u>	<u>467,184</u>	<u>94,401</u>	<u>369,206</u>	<u>463,607</u>
Fund balances at 30 June 2021		<u><u>143,868</u></u>	<u><u>322,326</u></u>	<u><u>466,194</u></u>	<u><u>121,418</u></u>	<u><u>345,766</u></u>	<u><u>467,184</u></u>

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

All income and expenditure derive from continuing activities.

SWALWELL JUNIORS FOOTBALL CLUB

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		480,520		492,240
Current assets					
Debtors	10	18,993		20,345	
Cash at bank and in hand		19,268		6,887	
		<u>38,261</u>		<u>27,232</u>	
Creditors: amounts falling due within one year	12	<u>(3,270)</u>		<u>(2,971)</u>	
Net current assets			34,991		24,261
Total assets less current liabilities			<u>515,511</u>		<u>516,501</u>
Creditors: amounts falling due after more than one year	13		(49,317)		(49,317)
Net assets			<u>466,194</u>		<u>467,184</u>
Capital funds					
Endowment funds - general			322,326		345,766
Income funds					
Unrestricted funds			143,868		121,418
			<u>466,194</u>		<u>467,184</u>

The financial statements were approved by the Trustees on 28 March 2022

Mr K A Christie
Trustee

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

The club is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principle office is Derwenthaugh Park, Spa Well Road, Blaydon-on-Tyne, NE21 6JA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	2,620	1,248
Grants received	23,457	2,500
	<u>26,077</u>	<u>3,748</u>

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

3 Charitable activities

	2021	2020
	£	£
Membership and subscriptions	40,859	45,603
Sponsorship	-	2,777
Facilities hire	-	2,752
Events and raffles	-	15
	<u>40,859</u>	<u>51,147</u>
	<u><u>40,859</u></u>	<u><u>51,147</u></u>

4 Other trading activities

	Unrestricted funds	Total
	2021	2020
	£	£
Other	111	-
	<u>111</u>	<u>-</u>
	<u><u>111</u></u>	<u><u>-</u></u>

5 Raising funds

	Endowment funds general	Endowment funds general
	2021	2020
	£	£
Depreciation and impairment	11,720	11,720
	<u>11,720</u>	<u>11,720</u>
	<u><u>11,720</u></u>	<u><u>11,720</u></u>

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

6 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Rates and Water	155	4,366
Light and heat	5,099	7,528
Repairs and maintenance	18,852	6,360
Insurance	3,003	2,295
Pitch maintenance	3,954	1,037
Coaching fees	1,093	1,264
Cleaning	4,226	2,445
League and match costs	13,633	9,475
Kits	2,108	1,023
Trophies	838	1,957
Other motor/travel costs	1,506	1,059
Accountancy	1,788	774
Office	62	15
	<u>56,317</u>	<u>39,598</u>
	<u>56,317</u>	<u>39,598</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

9 Tangible fixed assets

	Freehold land and buildings	Equipment	Total
	£	£	£
Cost			
At 1 July 2020	586,000	9,400	595,400
At 30 June 2021	586,000	9,400	595,400
Depreciation and impairment			
At 1 July 2020	93,760	9,400	103,160
Depreciation charged in the year	11,720	-	11,720
At 30 June 2021	105,480	9,400	114,880
Carrying amount			
At 30 June 2021	480,520	-	480,520
At 30 June 2020	492,240	-	492,240

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £XXXX (2020 - £XXXX).

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	18,993	20,345

11 Loans and overdrafts

	2021	2020
	£	£
Bank loans	49,317	49,317
Payable after one year	49,317	49,317

The long-term loans are not secured.

[An entity shall disclose information that enables users of its financial statements to evaluate the significance of financial instruments for its financial position and performance. For example, for long term debt such information would normally include the terms and conditions of the debt instrument (such as interest rate, maturity, repayment schedule, and restrictions that the debt instrument imposes on the entity.)]

SWALWELL JUNIORS FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1,470	2,011
Accruals and deferred income	1,800	960
	<u>3,270</u>	<u>2,971</u>

13 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	11	49,317	49,317
		<u>49,317</u>	<u>49,317</u>

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:						
Tangible assets	480,520	-	480,520	492,240	-	492,240
Current assets/ (liabilities)	34,991	-	34,991	24,261	-	24,261
Long term liabilities	(49,317)	-	(49,317)	(49,317)	-	(49,317)
	<u>466,194</u>	<u>-</u>	<u>466,194</u>	<u>467,184</u>	<u>-</u>	<u>467,184</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).