NORTH SHIELDS JUNIORS AFC

England & Wales · Charity number 1150677

Details

Status	Registered
Legal form	Charitable company
Company number	08339379
Registered	2013-02-04
Register	View on the Charity Commission register

Contact

Address	North Shields Juniors AFC Clubhouse Preston Road North Shields Tyne And Wear NE29 9PU
Phone	07743 497672
Website	www.northshieldsjuniorsafc.co.uk

Activities

Objects: 1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH (FACILITIES IN THIS ARTICLE 3 MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);2 TO ADVANCE THE EDUCATION OF YOUNG PEOPLE IN NORTH SHIELDS AND THE SURROUNDING AREAS IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING THE OPPORTUNITY AND FACILITIES FOR PLAYING ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH SO TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO THE FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: To advance the education of young people in North Shields and the surrounding area by providing the opportunity and facilities for playing Association football and other sports capable of improving health.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- North Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£305,888	£216,657	-	-
2024-05-31	£326,263	£276,810	-	-
2023-05-31	£289,994	£229,451	-	-
2022-05-31	£271,372	£202,400	-	-
2021-05-31	£202,496	£124,379	-	-

Trustees

Name	Role	Appointed
DENNIS SCARTH		2013-01-14
JOHN JAMES RILEY BRUNTON		2013-01-14
MALCOLM HALL		2013-01-14

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NORTH SHIELDS JUNIORS AFC

England & Wales - Charity number 1150677

Accounts

COMPANY REGISTRATION NUMBER 08339379
REGISTERED CHARITY NUMBER 1150677

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MAY 2024

BELL TINDLE WILLIAMSON LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MAY 2024

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NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st May 2024 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Our Purposes and Activities

Purpose

The objects of the charity are to promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.

Additionally, the charity aims to advance the education of young people in North Shields and the surrounding area by providing opportunities and facilities for playing Association football and other sports. This helps develop their physical, mental, and spiritual capacities, enabling them to grow to full maturity as individuals and members of society, thereby improving their conditions of life.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

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

The Focus of our Work

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

- Coaching boys and girls football teams for a wide range of ages.
- Organising youth football events, including regular training sessions, football tournaments and trips away.
- Educating children and young people about football skills and the rules of the game to help them develop.
- Holding family fun days to raise the profile of the charity.
- Hosting presentation nights and other fundraising events.
- Running soccer skills sessions and Wildcat girls sessions to improve the skills of young people not allocated to a team within North Shields Juniors AFC.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

***The Focus of our Work** (continued)*

- The addition of Squad Girls which is specifically aimed at girls aged 12-14. Squad Girls' Football is designed to help develop skills and build confidence, whilst encouraging girls to play their way, for people not allocated to a team within North Shields Juniors AFC.

- Delivering coaching sessions for an inclusion hub for special educational needs or alternative needs.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below.

Who Used and Benefitted from Our Services?

Children and young people from North Shields and the surrounding area have primarily benefitted from our charity. Training takes place regularly throughout the week and matches take place at weekends during the football season. This allows the children and young people to remain healthy and active, gives them the opportunity to socialise and be part of a team and assists in their development of football skills and understanding of the game's rules.

The children who attend John Spence Community High School, from whom we lease the facilities, also benefit from the Charities investment.

The wider community can also hire the facilities for private football matches when available, extending the use of the facilities to adults and other young people not associated with the football club.

For more information about the services offered by the charity, please follow the charity on Facebook, X or visit our website.

Achievements and Performance

As the charity reflects on the financial year ended 31st May 2024, the charity is pleased with the growth in the number of children and young people whom we provide a safe and secure environment for to allow them to socialise and exercise.

Training for the season 23/24 began in July with all children pleased to be back playing football.

Several soccer camps were delivered throughout the season by Newcastle Elite Academy on behalf of the charity.

Throughout the season, the teams forming part of the Club were very successful, with many winning leagues and cups. The volunteer coaches, who run the teams, are instrumental in achieving this success.

The popular Soccer Skills development program, delivered on Saturday mornings, allows children from many age groups to learn and develop football skills with the charity without needing to be part of a team. This is also replicated on a Friday evening for girls only with the delivery of our Wildcats and Squad Girls session. We have also introduced an Inclusion Hub which takes place on a Thursday evening. The Hubs are weekly turn up and play recreational sessions designed to develop confidence and new friends in a positive and welcoming environment, delivering safe and quality football to SEN children that may not have had the chance to play before.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Achievements and Performance *(continued)*

The charity continues to support other local charities throughout the year, including the RNLI Cullercoats Lifeboat Station & YMCA Homeless Charity.

The club again held a family fun day supported by various local businesses with stands selling merchandise. Unfortunately, the weather was not the best which had an impact on attendance.

The club held an end-of-season awards ceremony at St James Park to recognize the achievements of all players, with over 3,000 attendees, including parents and players. The event was further supported by some of our past professional players, such as Sean Longstaff, who presented awards.

The club continues to promote Women's football showing significant growth within the Woman's game.

The club maintains a strong partnership with John Spence Community High School.

North Shields Juniors AFC remains an affiliated member of Northumberland FA and remains an England Football Accredited Three Star Club, the highest level achievable for a grassroots football club. The Club continues to have a Premier League Contract with the Nike organisation.

Financial Review

The charity, with the aid of sound financial management, has generated net funds of £49,453 for the year.

Principal Funding Sources

The main source of funding for the charity comes from donations from the Club teams.

Fundraising activities also take place. Events are organised by the Club and by the individual team managers and monies raised from these events greatly contribute to the income of the Club.

North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the Clubhouse which benefits the teams of North Shields Juniors. Any surplus funds generated are donated to North Shields Juniors. No donation was received in the current financial year.

Cost Analysis

The main cost for the year was the rent payments made to John Spence Community High School for use of the sports grounds and pitches.

The cost of safeguarding and coaching qualifications also represent a large part of the Club's expenditure.

The costs of organising tournaments and trips and the costs incurred in ensuring that the Club has up to date playing equipment are also significant expenses of the charity.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in light of the main risks facing North Shields Juniors AFC. It is the policy of North Shields Juniors AFC to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances.

North Shields Juniors holds general unrestricted funds, designated funds and restricted funds. Unrestricted funds are held to meet the running costs of the charity. The designated funds are monies held on behalf of each of the teams and the restricted funds are used in accordance with the donor's requirements.

The trustees review the level of reserves regularly during the financial year and consider that the current level of funds is sufficient for the charity to continue operating for another financial year.

Plans for Future Periods

The Club continues to grow, currently having 61 junior teams and 2 senior teams. The trustees are reviewing the Club and looking to improve the coaching facilities and football philosophy. To continue offering a strong and successful pathway for junior football, we are looking into the opportunity of an additional club North Shields Football Club. The plan gives us extra facilities for the Club and provides a further pathway into open age football for our older players. We are also planning to reintroduce our senior Women's team again providing a pathway for girls from Wildcats up to open age football.

To adapt to the everchanging environment the Club continues to review and update its policies and risk assessments.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated volunteers for their hard work and effort over the year, which greatly contributes to the charity's work.

The Club is also grateful to all managers, coaches, cashiers, parents and team members for organising fundraising events to generate additional funding for their teams.

We are also indebted to organizations that have awarded grants to the teams we work with to fund new kits and equipment and have sponsored kits to allow the young people to have new sportswear each season. We hope that the successful way the teams have utilized these monies will encourage these funders to continue their support.

Reference and Administrative Details

Charity Name:	North Shields Juniors AFC
Charity Registration Number:	1150677
Company Registration Number:	08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Reference and Administrative Details *(continued)*

Registered Office:	The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
Bankers :	Barclays Bank plc 49-51 Northumberland Street Newcastle upon Tyne NE1 7AF
Independent Examiner:	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year and who were appointed following the year end, are as follows:

Elected Trustees:
D. Scarth
M. Hall
J. J. Brunton
L. J. Coulthard
C. Lowther

The day to day administration and organisation of the charity is the collective responsibility of the trustees. The trustees are also assisted by the Club secretary.

Structure, Governance and Management

Governing Document

North Shields Juniors AFC is a registered charity (registered number 1150677) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 21st December 2012. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the number of trustees shall not be less than 3 and not be more than 12 during the year.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

***Appointment of Trustees** (continued)*

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

Each trustee must retire from office at the conclusion of the next Annual General Meeting following the commencement of their term in office. Each trustee is then immediately available for re-election but any trustee who has served for 8 consecutive years must take a break from office.

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

Trustee Selection

Trustees are not actively sought as North Shields Juniors AFC is content with the number of Trustees it has. Should a potential trustee approach North Shields Juniors AFC or if North Shields Juniors AFC wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

Related Parties

No related party transactions took place throughout the financial year that require disclosure.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give their time freely and receive no remuneration. The charity does not employ any staff and relies heavily on volunteers to run the Club.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks and the safety of the children involved with the football club. Strong internal controls have now been developed to deal with such risks.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

***Risk Management** (continued)*

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any

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

Operational Risks

Significant attention has been given to risks involving children, young people, and other health and safety concerns. Controls have been developed to address these risks, and all individuals involved with the Club adhere to strict health and safety policies. Systems and procedures are in place to ensure high standards of protection.

The Club has an ongoing duty to ensure the game is a safe, positive and enjoyable experience for the hundreds of children, young people and adults who regularly play, watch, coach, referee and volunteer.

Our approach to safeguards across the charity is driven by a clear three-part strategy:

- **Implementing preventative safeguarding measures** (such as safer recruitment) to create fun, safe football environments;
- **Making the reporting of concerns** as easy as possible; **and**
- **Ensuring safeguarding, child protection and adult at risk concerns are investigated swiftly** and thoroughly in conjunction with statutory agencies – with demonstrable outcomes.

This ongoing work is all underpinned by our policies, procedures and regulations.

Financial Risks

The charity does not rely on grant funding for day-to-day operations. Instead, it is the donations from parents that allow the charity to meet all operational costs. Grant funding is only sought for specific items of equipment or for large one-off expenditure costs.

External Risks

North Shields Juniors AFC has a strong reputation in the local community, and the trustees are committed to maintaining and enhancing this reputation. The club collaborates closely with schools, other charities, colleges, and the FA (both locally and nationally) to strengthen this reputation.

Social Media Policy and Risk Management

The club maintains a comprehensive social media policy. The trustees are confident that they have implemented all necessary measures to mitigate risks impacting North Shields Juniors AFC.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting North Shields Juniors AFC.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Trustees' Responsibilities in Relation to the Financial Statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

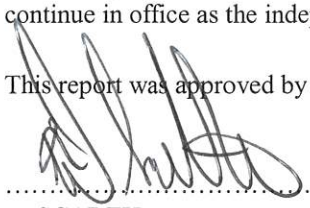
In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 25th February 2025 and signed on its behalf by:



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D. SCARTH
Trustee

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

I report on the financial statements of the charity for the year ended 31st May 2024 set out on pages 10 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and

(b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

(c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
Chartered Accountants
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
25th February 2025

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MAY 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
INCOME:					
Donations and Legacies	3	211,638	-	211,638	186,777
Activities for Raising Funds	4	114,624	-	114,624	103,217
Investment Income	5	1	-	1	-
TOTAL INCOMING RESOURCES		326,263	-	326,263	289,994
EXPENDITURE:					
Costs of Raising Funds	6	35,928	-	35,928	33,706
Expenditure on Charitable Activities	7	240,882	-	240,882	195,745
TOTAL EXPENDITURE		276,810	-	276,810	229,451
SURPLUS FOR THE FINANCIAL YEAR		49,453	-	49,453	60,543
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST JUNE 2023	15	430,127	-	430,127	369,584
SURPLUS FOR THE FINANCIAL YEAR		49,453	-	49,453	60,543
CLOSING FUNDS AT 31ST MAY 2024	15	479,580	-	479,580	430,127

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MAY 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS	**10**		172,879		173,246
CURRENT ASSETS					
Stock	**11**	1,260		945	
Debtors	**12**	55,690		55,606	
Cash at Bank and in Hand		279,448		229,882	
		336,398		286,433	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	**13**	29,697		29,552	
NET CURRENT ASSETS			306,701		256,881
TOTAL ASSETS LESS CURRENT LIABILITIES			479,580		430,127
CAPITAL					
Unrestricted Funds - General	**15**		469,242		416,190
Unrestricted Funds - Designated	**15**		10,338		13,937
			479,580		430,127

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 25th February 2025 and are signed on behalf of the board by:

.....
D. SCARTH
Trustee

Company Registration Number: 08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

North Shields Juniors AFC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

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

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

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds held on behalf of the individual teams.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES *(continued)*

e) Fund Accounting *(continued)*

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their 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.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make 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:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

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

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	25%	Reducing Balance
Structures and Equipment	20%	Reducing Balance
Leasehold Property Improvements	2%	Reducing Balance

j) Cash at Bank and in Hand

Cash at bank and in hand comprises floats held for teams and funds held in the charity bank current account and deposit account.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES *(continued)*

k) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

m) Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2. LEGAL STATUS

North Shields Juniors AFC is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2024 TOTAL	2023 TOTAL
	£	£	£	£
Donations and Memberships	170,027	-	170,027	162,398
Gift Aid	41,611	-	41,611	24,379
	211,638	-	211,638	186,777

NORTH SHIELDS JNUIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Sponsorship	38,662	-	38,662	31,677
Fundraising Activities and Soccer Skills	32,698	-	32,698	32,109
Trips and Tournament Income	5,333	-	5,333	6,955
Pitch Hire	5,060	-	5,060	4,370
Cabin Sales	21,681	-	21,681	11,666
Soccer Camps	11,190	-	11,190	16,440
	114,624	-	114,624	103,217

5. INVESTMENT INCOME

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Bank Interest Receivable	1	-	1	-
	1	-	1	-

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Tournaments and Trips	5,547	-	5,547	8,501
Fines Paid	1,954	-	1,954	2,656
Fundraising Expenses	2,154	-	2,154	213
Cabin Expenses	17,348	-	17,348	15,439
Team Activities	3,385	-	3,385	3,997
Soccer Camp Expenses	1,500	-	1,500	2,900
Soccer Skills Rewards	4,040	-	4,040	-
	35,928	-	35,928	33,706

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Rent of Ground	57,200	-	57,200	57,200
Facility Charge Expenditure	-	-	-	658
Playing Equipment	54,462	-	54,462	52,874
Coaching, First Aid and Safe Guarding	5,385	-	5,385	2,600
Match Officials	1,694	-	1,694	1,746
Pitch and Contrainer Hire	4,752	-	4,752	4,307
Trophies and Medals	8,193	-	8,193	14,584
Presentation Nights, Dinners & Retirement	5,985	-	5,985	10,083
Affiliation Costs	16,502	-	16,502	11,012
Training Kit	30,726	-	30,726	15,763
Other Kit	20,140	-	20,140	-
Kit Cleaning	760	-	760	840
Insurance	2,121	-	2,121	2,525
Printing and Stationery	409	-	409	240
Telephone	480	-	480	723
Website Costs	708	-	708	159
Motor Expenses	35	-	35	135
Repairs and Maintenance	5,879	-	5,879	3,724
Bank Charges and Interest	1,663	-	1,663	925
Miscellaneous Expenses	2,227	-	2,227	1,269
Accountancy Fees	5,216	-	5,216	4,239
Independent Examiner Fees (see note 8)	1,752	-	1,752	1,750
Depreciation - Structures and Equipment	11,516	-	11,516	5,719
Depreciation - Motor Vehicles	-	-	-	196
Depreciation - Property Improvements	2,489	-	2,489	2,474
Loss on Disposal of Motor Vehicle	588	-	588	-
	240,882	-	240,882	195,745

8. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Independent Examiner Fees	1,752	-	1,752	1,750
	1,752	-	1,752	1,750

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

9 TRUSTEE REMUNERATION, EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no employees during the financial year.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2023: £nil) nor were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees.

10. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements	Motor Vehicles	Structures & Equipment	TOTAL
		£	£	£
COST				
As at 1st June 2023	132,500	6,000	71,895	210,395
Additions	-	-	14,226	14,226
Disposals	-	(6,000)	-	(6,000)
As at 31st May 2024	132,500	-	86,121	218,621
DEPRECIATION				
As at 1st June 2023	8,131	5,412	23,606	37,149
Disposals	-	(5,412)	-	(5,412)
Charge for year	2,489	-	11,516	14,005
As at 31st May 2024	10,620	-	35,122	45,742
NET BOOK VALUE				
As at 31st May 2024	121,880	6,000	36,773	172,879
As at 31st May 2023	124,369	588	48,289	173,246

11. STOCK

	2024	2023
	£	£
Cabin Stocks	1,260	945
	1,260	945

12. DEBTORS

	2024	2023
	£	£
North Shields Holdings Limited	55,690	55,606
	55,690	55,606

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

13. CREDITORS

	2024	2023
	£	£
Amounts due within one year:-		
Accruals	29,697	29,552
	29,697	29,552

14. ANALYSIS OF NET ASSETS

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Tangible Fixed Assets	-	172,879	172,879
Current Assets	-	336,398	336,398
Current Liabilities	-	(29,697)	(29,697)
Net Assets at 31st May 2024	-	479,580	479,580

15. STATEMENT OF FUNDS

	Balance 1 June 2023	Income	Expended	Balance 31 May 2024
	£	£	£	£
Unrestricted Funds				
General	416,190	267,516	(214,464)	469,242
Designated - Teams	13,937	58,747	(62,346)	10,338
	430,127	326,263	(276,810)	479,580

Unrestricted Funds - General
The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated - Teams
These funds represent the amounts held on behalf of the teams that the charity works with.

16. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £1,752.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

17. TAXATION

As a charity, North Shields Juniors AFC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

18. RELATED PARTY TRANSACTIONS

D. Scarth is also a director in North Shields Holdings Limited. North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the Clubhouse which benefits the teams of North Shields Juniors. Any surplus funds generated by North Shields Holdings Limited will be donated to North Shields Juniors AFC. Surplus funds of £Nil were donated in the year (2023: £Nil).

An inter company loan processes the transactions between North Shields Juniors AFC and North Shields Holdings Limited. During the year, North Shields Juniors AFC, borne costs for North Shields Holdings Limited of £1,084 (2023: £17,775). Also, during the year, North Shields Holdings Limited made repayments totalling £1,000 towards this loan. The amount owed to North Shields Juniors AFC at the year end was £55,690 (2023: £55,606) and this is shown in debtors.

The directors had no material interest in any other transaction entered into by the company during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

19. ULTIMATE CONTROLLING PARTY

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
INCOME				
Donations and Legacies				
Donations and Memberships	170,027	-	170,027	162,398
Gift Aid	41,611	-	41,611	24,379
Activities for Raising Funds				
Sponsorship	38,662	-	38,662	31,677
Fundraising Activities and Soccer Skills	32,698	-	32,698	32,109
Trips and Tournament Income	5,333	-	5,333	6,955
Pitch Hire	5,060	-	5,060	4,370
Cabin Sales	21,681	-	21,681	11,666
Soccer Camps	11,190	-	11,190	16,440
Investment Income				
Bank Interest Receivable	1	-	1	-
TOTAL INCOMING RESOURCES	326,263	-	326,263	289,994
EXPENDITURE				
Cost of Raising Funds				
Tournaments and Trips	5,547	-	5,547	8,501
Fines Paid	1,954	-	1,954	2,656
Fundraising Expenses	2,154	-	2,154	213
Cabin Expenses	17,348	-	17,348	15,439
Team Activities	3,385	-	3,385	3,997
Soccer Camp Expenses	1,500	-	1,500	2,900
Soccer Skills Rewards	4,040	-	4,040	-
	35,928	-	35,928	33,706

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
EXPENDITURE *(continued)*				
Expenditure on Charitable Activities				
Rent of Ground	57,200	-	57,200	57,200
Facility Charge Expenditure	-	-	-	658
Playing Equipment	54,462	-	54,462	52,874
Coaching, First Aid and Safe Guarding	5,385	-	5,385	2,600
Match Officials	1,694	-	1,694	1,746
Pitch and Container Hire	4,752	-	4,752	4,307
Trophies and Medals	8,193	-	8,193	14,584
Presentation Nights, Dinners & Retirement	5,985	-	5,985	10,083
Affiliation Costs	16,502	-	16,502	11,012
Training Kit	30,726	-	30,726	15,763
Other Kit	20,140	-	20,140	-
Kit Cleaning	760	-	760	840
Insurance	2,121	-	2,121	2,525
Printing and Stationery	409	-	409	240
Telephone	480	-	480	723
Website Cost	708	-	708	159
Motor Expenses	35	-	35	135
Repairs and Maintenance	5,879	-	5,879	3,724
Bank Charges and Interest	1,663	-	1,663	925
Miscellaneous Expenses	2,227	-	2,227	1,269
Accountancy Fees	5,216	-	5,216	4,239
Independent Examiner Fees	1,752	-	1,752	1,750
Depreciation - Structures and Equipment	11,516	-	11,516	5,719
Depreciation - Motor Vehicles	-	-	-	196
Depreciation - Property Improvements	2,489	-	2,489	2,474
Loss on Disposal of Motor Vehicle	588	-	588	-
	240,882	-	240,882	195,745
TOTAL RESOURCES EXPENDED	276,810	-	276,810	229,451
NET SURPLUS	49,453	-	49,453	60,543

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2024

	Balance 1 June 2023 £	Income £	Expended £	Balance 31 May 2024 £
Mini Soccer				
U7 Blacks	-	885	(885)	-
U7 Juniors	-	2,076	(1,293)	783
U7 Juniors Girls	-	997	(923)	74
U7 Reds	-	440	(474)	(34)
U7 Whtes	-	1,260	(870)	390
U7 Yellows	-	285	(297)	(12)
U8 Blacks	-	690	(430)	260
U8 Juniors	101	630	(653)	78
U8 Juniors Girls	-	1,176	(941)	235
U8 Reds	248	-	(330)	(82)
U8 Reds Girls	-	873	(873)	-
U8 Whites	34	500	(555)	(21)
U8 Yellows	-	860	(396)	464
U9 Blacks	454	810	(914)	350
U9 Blues	368	620	(725)	263
U9 Juniors	-	1,230	(1,159)	71
U9 Juniors Girls	-	1,000	(906)	94
U9 Reds	253	1,170	(1,007)	416
U9 Whites	(143)	1,240	(893)	204
U9 Yellows	80	400	(570)	(90)
U10 Blacks	(146)	921	(687)	88
U10 Blues	-	930	(708)	222
U10 Juniors	719	-	(264)	455
U10 Juniors Girls	-	2,009	(884)	1,125
U10 Reds	204	690	(649)	245
U10 Reds Girls	-	805	(724)	81
U10 Whites	136	630	(562)	204
U10 Yellows	(16)	6,226	(6,302)	(92)
	2,292	29,353	(25,874)	5,771
Juniors				
U11 Blacks	1,057	1,295	(2,242)	110
U11 Juniors	(110)	1,225	(1,119)	(4)
U11 Juniors Girls	1,117	620	(1,125)	612
U11 Reds Girls	79	974	(728)	325
U11 Whites	16	1,205	(1,221)	-
U11 Yellows	158	1,010	(869)	299
U12 Blacks	447	621	(779)	289
U12 Juniors	146	360	(332)	174
U12 Juniors Girls	9	1,450	(1,654)	(195)
U12 Reds	7	1,407	(1,421)	(7)
U12 Reds Girls	55	700	(982)	(227)
U12 Whites	64	731	(579)	216
U13 Blacks	375	1,003	(1,378)	-
U13 Juniors	78	50	(189)	(61)
U13 Juniors Girls	-	1,680	(1,680)	-
U13 Reds	584	1,270	(1,877)	(23)
U13 Whites	1,136	1,000	(1,663)	473
U13 Yellows	156	2,753	(3,628)	(719)
Balance Carried Forward	5,374	19,354	(23,466)	1,262

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2024

	Balance 1 June 2023 £	Income £	Expended £	Balance 31 May 2024 £
Juniors *(continued)*				
Balance Brought Forward	5,374	19,354	(23,466)	1,262
U14 Athletic	218	600	(339)	479
U14 Blacks	-	40	-	40
U14 Juniors	140	650	(1,035)	(245)
U14 Juniors Girls	1,164	490	(1,651)	3
U15 Blacks	513	40	(543)	10
U15 Juniors	278	-	(36)	242
U15 Whites	(155)	1,003	(1,141)	(293)
U16 Juniors	88	800	(1,075)	(187)
U16 Reds	388	140	(824)	(296)
U16 Whites	182	355	(540)	(3)
U17 Athletic	1,330	-	(130)	1,200
U17 Juniors	545	130	(347)	328
U17 Whites	(10)	1,160	(1,160)	(10)
U18 Juniors Girls	177	1,174	(1,351)	-
U18 Reds	(806)	535	(149)	(420)
Wildcats/Squadgirls and Inclusion Hub	1,841	2,923	(2,307)	2,457
Teams no longer playing	378	-	(378)	-
	11,645	29,394	(36,472)	4,567
TOTALS	**13,937**	**58,747**	**(62,346)**	**10,338**

NORTH SHIELDS JUNIORS AFC

England & Wales - Charity number 1150677

Accounts

COMPANY REGISTRATION NUMBER 08339379
REGISTERED CHARITY NUMBER 1150677

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MAY 2024

BELL TINDLE WILLIAMSON LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MAY 2024

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NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st May 2024 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Our Purposes and Activities

Purpose

The objects of the charity are to promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.

Additionally, the charity aims to advance the education of young people in North Shields and the surrounding area by providing opportunities and facilities for playing Association football and other sports. This helps develop their physical, mental, and spiritual capacities, enabling them to grow to full maturity as individuals and members of society, thereby improving their conditions of life.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

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

The Focus of our Work

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

- Coaching boys and girls football teams for a wide range of ages.
- Organising youth football events, including regular training sessions, football tournaments and trips away.
- Educating children and young people about football skills and the rules of the game to help them develop.
- Holding family fun days to raise the profile of the charity.
- Hosting presentation nights and other fundraising events.
- Running soccer skills sessions and Wildcat girls sessions to improve the skills of young people not allocated to a team within North Shields Juniors AFC.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

***The Focus of our Work** (continued)*

- The addition of Squad Girls which is specifically aimed at girls aged 12-14. Squad Girls' Football is designed to help develop skills and build confidence, whilst encouraging girls to play their way, for people not allocated to a team within North Shields Juniors AFC.

- Delivering coaching sessions for an inclusion hub for special educational needs or alternative needs.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below.

Who Used and Benefitted from Our Services?

Children and young people from North Shields and the surrounding area have primarily benefitted from our charity. Training takes place regularly throughout the week and matches take place at weekends during the football season. This allows the children and young people to remain healthy and active, gives them the opportunity to socialise and be part of a team and assists in their development of football skills and understanding of the game's rules.

The children who attend John Spence Community High School, from whom we lease the facilities, also benefit from the Charities investment.

The wider community can also hire the facilities for private football matches when available, extending the use of the facilities to adults and other young people not associated with the football club.

For more information about the services offered by the charity, please follow the charity on Facebook, X or visit our website.

Achievements and Performance

As the charity reflects on the financial year ended 31st May 2024, the charity is pleased with the growth in the number of children and young people whom we provide a safe and secure environment for to allow them to socialise and exercise.

Training for the season 23/24 began in July with all children pleased to be back playing football.

Several soccer camps were delivered throughout the season by Newcastle Elite Academy on behalf of the charity.

Throughout the season, the teams forming part of the Club were very successful, with many winning leagues and cups. The volunteer coaches, who run the teams, are instrumental in achieving this success.

The popular Soccer Skills development program, delivered on Saturday mornings, allows children from many age groups to learn and develop football skills with the charity without needing to be part of a team. This is also replicated on a Friday evening for girls only with the delivery of our Wildcats and Squad Girls session. We have also introduced an Inclusion Hub which takes place on a Thursday evening. The Hubs are weekly turn up and play recreational sessions designed to develop confidence and new friends in a positive and welcoming environment, delivering safe and quality football to SEN children that may not have had the chance to play before.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Achievements and Performance *(continued)*

The charity continues to support other local charities throughout the year, including the RNLI Cullercoats Lifeboat Station & YMCA Homeless Charity.

The club again held a family fun day supported by various local businesses with stands selling merchandise. Unfortunately, the weather was not the best which had an impact on attendance.

The club held an end-of-season awards ceremony at St James Park to recognize the achievements of all players, with over 3,000 attendees, including parents and players. The event was further supported by some of our past professional players, such as Sean Longstaff, who presented awards.

The club continues to promote Women's football showing significant growth within the Woman's game.

The club maintains a strong partnership with John Spence Community High School.

North Shields Juniors AFC remains an affiliated member of Northumberland FA and remains an England Football Accredited Three Star Club, the highest level achievable for a grassroots football club. The Club continues to have a Premier League Contract with the Nike organisation.

Financial Review

The charity, with the aid of sound financial management, has generated net funds of £49,453 for the year.

Principal Funding Sources

The main source of funding for the charity comes from donations from the Club teams.

Fundraising activities also take place. Events are organised by the Club and by the individual team managers and monies raised from these events greatly contribute to the income of the Club.

North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the Clubhouse which benefits the teams of North Shields Juniors. Any surplus funds generated are donated to North Shields Juniors. No donation was received in the current financial year.

Cost Analysis

The main cost for the year was the rent payments made to John Spence Community High School for use of the sports grounds and pitches.

The cost of safeguarding and coaching qualifications also represent a large part of the Club's expenditure.

The costs of organising tournaments and trips and the costs incurred in ensuring that the Club has up to date playing equipment are also significant expenses of the charity.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in light of the main risks facing North Shields Juniors AFC. It is the policy of North Shields Juniors AFC to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances.

North Shields Juniors holds general unrestricted funds, designated funds and restricted funds. Unrestricted funds are held to meet the running costs of the charity. The designated funds are monies held on behalf of each of the teams and the restricted funds are used in accordance with the donor's requirements.

The trustees review the level of reserves regularly during the financial year and consider that the current level of funds is sufficient for the charity to continue operating for another financial year.

Plans for Future Periods

The Club continues to grow, currently having 61 junior teams and 2 senior teams. The trustees are reviewing the Club and looking to improve the coaching facilities and football philosophy. To continue offering a strong and successful pathway for junior football, we are looking into the opportunity of an additional club North Shields Football Club. The plan gives us extra facilities for the Club and provides a further pathway into open age football for our older players. We are also planning to reintroduce our senior Women's team again providing a pathway for girls from Wildcats up to open age football.

To adapt to the everchanging environment the Club continues to review and update its policies and risk assessments.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated volunteers for their hard work and effort over the year, which greatly contributes to the charity's work.

The Club is also grateful to all managers, coaches, cashiers, parents and team members for organising fundraising events to generate additional funding for their teams.

We are also indebted to organizations that have awarded grants to the teams we work with to fund new kits and equipment and have sponsored kits to allow the young people to have new sportswear each season. We hope that the successful way the teams have utilized these monies will encourage these funders to continue their support.

Reference and Administrative Details

Charity Name:	North Shields Juniors AFC
Charity Registration Number:	1150677
Company Registration Number:	08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Reference and Administrative Details *(continued)*

Registered Office:	The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
Bankers :	Barclays Bank plc 49-51 Northumberland Street Newcastle upon Tyne NE1 7AF
Independent Examiner:	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year and who were appointed following the year end, are as follows:

Elected Trustees:
D. Scarth
M. Hall
J. J. Brunton
L. J. Coulthard
C. Lowther

The day to day administration and organisation of the charity is the collective responsibility of the trustees. The trustees are also assisted by the Club secretary.

Structure, Governance and Management

Governing Document

North Shields Juniors AFC is a registered charity (registered number 1150677) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 21st December 2012. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the number of trustees shall not be less than 3 and not be more than 12 during the year.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

***Appointment of Trustees** (continued)*

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

Each trustee must retire from office at the conclusion of the next Annual General Meeting following the commencement of their term in office. Each trustee is then immediately available for re-election but any trustee who has served for 8 consecutive years must take a break from office.

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

Trustee Selection

Trustees are not actively sought as North Shields Juniors AFC is content with the number of Trustees it has. Should a potential trustee approach North Shields Juniors AFC or if North Shields Juniors AFC wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

Related Parties

No related party transactions took place throughout the financial year that require disclosure.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give their time freely and receive no remuneration. The charity does not employ any staff and relies heavily on volunteers to run the Club.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks and the safety of the children involved with the football club. Strong internal controls have now been developed to deal with such risks.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

***Risk Management** (continued)*

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any

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

Operational Risks

Significant attention has been given to risks involving children, young people, and other health and safety concerns. Controls have been developed to address these risks, and all individuals involved with the Club adhere to strict health and safety policies. Systems and procedures are in place to ensure high standards of protection.

The Club has an ongoing duty to ensure the game is a safe, positive and enjoyable experience for the hundreds of children, young people and adults who regularly play, watch, coach, referee and volunteer.

Our approach to safeguards across the charity is driven by a clear three-part strategy:

- **Implementing preventative safeguarding measures** (such as safer recruitment) to create fun, safe football environments;
- **Making the reporting of concerns** as easy as possible; **and**
- **Ensuring safeguarding, child protection and adult at risk concerns are investigated swiftly** and thoroughly in conjunction with statutory agencies – with demonstrable outcomes.

This ongoing work is all underpinned by our policies, procedures and regulations.

Financial Risks

The charity does not rely on grant funding for day-to-day operations. Instead, it is the donations from parents that allow the charity to meet all operational costs. Grant funding is only sought for specific items of equipment or for large one-off expenditure costs.

External Risks

North Shields Juniors AFC has a strong reputation in the local community, and the trustees are committed to maintaining and enhancing this reputation. The club collaborates closely with schools, other charities, colleges, and the FA (both locally and nationally) to strengthen this reputation.

Social Media Policy and Risk Management

The club maintains a comprehensive social media policy. The trustees are confident that they have implemented all necessary measures to mitigate risks impacting North Shields Juniors AFC.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting North Shields Juniors AFC.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

Trustees' Responsibilities in Relation to the Financial Statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

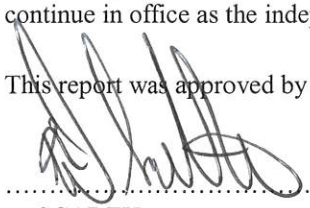
In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 25th February 2025 and signed on its behalf by:



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D. SCARTH
Trustee

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2024

I report on the financial statements of the charity for the year ended 31st May 2024 set out on pages 10 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and

(b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

(c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
Chartered Accountants
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
25th February 2025

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MAY 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
INCOME:					
Donations and Legacies	3	211,638	-	211,638	186,777
Activities for Raising Funds	4	114,624	-	114,624	103,217
Investment Income	5	1	-	1	-
TOTAL INCOMING RESOURCES		326,263	-	326,263	289,994
EXPENDITURE:					
Costs of Raising Funds	6	35,928	-	35,928	33,706
Expenditure on Charitable Activities	7	240,882	-	240,882	195,745
TOTAL EXPENDITURE		276,810	-	276,810	229,451
SURPLUS FOR THE FINANCIAL YEAR		49,453	-	49,453	60,543
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST JUNE 2023	15	430,127	-	430,127	369,584
SURPLUS FOR THE FINANCIAL YEAR		49,453	-	49,453	60,543
CLOSING FUNDS AT 31ST MAY 2024	15	479,580	-	479,580	430,127

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MAY 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS	**10**		172,879		173,246
CURRENT ASSETS					
Stock	**11**	1,260		945	
Debtors	**12**	55,690		55,606	
Cash at Bank and in Hand		279,448		229,882	
		336,398		286,433	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	**13**	29,697		29,552	
NET CURRENT ASSETS			306,701		256,881
TOTAL ASSETS LESS CURRENT LIABILITIES			479,580		430,127
CAPITAL					
Unrestricted Funds - General	**15**		469,242		416,190
Unrestricted Funds - Designated	**15**		10,338		13,937
			479,580		430,127

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 25th February 2025 and are signed on behalf of the board by:

.....
D. SCARTH
Trustee

Company Registration Number: 08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

North Shields Juniors AFC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

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

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

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds held on behalf of the individual teams.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES *(continued)*

e) Fund Accounting *(continued)*

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their 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.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make 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:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

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

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	25%	Reducing Balance
Structures and Equipment	20%	Reducing Balance
Leasehold Property Improvements	2%	Reducing Balance

j) Cash at Bank and in Hand

Cash at bank and in hand comprises floats held for teams and funds held in the charity bank current account and deposit account.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

1. ACCOUNTING POLICIES *(continued)*

k) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

m) Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2. LEGAL STATUS

North Shields Juniors AFC is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2024 TOTAL	2023 TOTAL
	£	£	£	£
Donations and Memberships	170,027	-	170,027	162,398
Gift Aid	41,611	-	41,611	24,379
	211,638	-	211,638	186,777

NORTH SHIELDS JNUIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Sponsorship	38,662	-	38,662	31,677
Fundraising Activities and Soccer Skills	32,698	-	32,698	32,109
Trips and Tournament Income	5,333	-	5,333	6,955
Pitch Hire	5,060	-	5,060	4,370
Cabin Sales	21,681	-	21,681	11,666
Soccer Camps	11,190	-	11,190	16,440
	114,624	-	114,624	103,217

5. INVESTMENT INCOME

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Bank Interest Receivable	1	-	1	-
	1	-	1	-

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Tournaments and Trips	5,547	-	5,547	8,501
Fines Paid	1,954	-	1,954	2,656
Fundraising Expenses	2,154	-	2,154	213
Cabin Expenses	17,348	-	17,348	15,439
Team Activities	3,385	-	3,385	3,997
Soccer Camp Expenses	1,500	-	1,500	2,900
Soccer Skills Rewards	4,040	-	4,040	-
	35,928	-	35,928	33,706

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Rent of Ground	57,200	-	57,200	57,200
Facility Charge Expenditure	-	-	-	658
Playing Equipment	54,462	-	54,462	52,874
Coaching, First Aid and Safe Guarding	5,385	-	5,385	2,600
Match Officials	1,694	-	1,694	1,746
Pitch and Contrainer Hire	4,752	-	4,752	4,307
Trophies and Medals	8,193	-	8,193	14,584
Presentation Nights, Dinners & Retirement	5,985	-	5,985	10,083
Affiliation Costs	16,502	-	16,502	11,012
Training Kit	30,726	-	30,726	15,763
Other Kit	20,140	-	20,140	-
Kit Cleaning	760	-	760	840
Insurance	2,121	-	2,121	2,525
Printing and Stationery	409	-	409	240
Telephone	480	-	480	723
Website Costs	708	-	708	159
Motor Expenses	35	-	35	135
Repairs and Maintenance	5,879	-	5,879	3,724
Bank Charges and Interest	1,663	-	1,663	925
Miscellaneous Expenses	2,227	-	2,227	1,269
Accountancy Fees	5,216	-	5,216	4,239
Independent Examiner Fees (see note 8)	1,752	-	1,752	1,750
Depreciation - Structures and Equipment	11,516	-	11,516	5,719
Depreciation - Motor Vehicles	-	-	-	196
Depreciation - Property Improvements	2,489	-	2,489	2,474
Loss on Disposal of Motor Vehicle	588	-	588	-
	240,882	-	240,882	195,745

8. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted £	Restricted £	2024 TOTAL £	2023 TOTAL £
Independent Examiner Fees	1,752	-	1,752	1,750
	1,752	-	1,752	1,750

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

9 TRUSTEE REMUNERATION, EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no employees during the financial year.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2023: £nil) nor were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees.

10. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements	Motor Vehicles	Structures & Equipment	TOTAL
		£	£	£
COST				
As at 1st June 2023	132,500	6,000	71,895	210,395
Additions	-	-	14,226	14,226
Disposals	-	(6,000)	-	(6,000)
As at 31st May 2024	132,500	-	86,121	218,621
DEPRECIATION				
As at 1st June 2023	8,131	5,412	23,606	37,149
Disposals	-	(5,412)	-	(5,412)
Charge for year	2,489	-	11,516	14,005
As at 31st May 2024	10,620	-	35,122	45,742
NET BOOK VALUE				
As at 31st May 2024	121,880	6,000	36,773	172,879
As at 31st May 2023	124,369	588	48,289	173,246

11. STOCK

	2024	2023
	£	£
Cabin Stocks	1,260	945
	1,260	945

12. DEBTORS

	2024	2023
	£	£
North Shields Holdings Limited	55,690	55,606
	55,690	55,606

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

13. CREDITORS

	2024	2023
	£	£
Amounts due within one year:-		
Accruals	29,697	29,552
	29,697	29,552

14. ANALYSIS OF NET ASSETS

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Tangible Fixed Assets	-	172,879	172,879
Current Assets	-	336,398	336,398
Current Liabilities	-	(29,697)	(29,697)
Net Assets at 31st May 2024	-	479,580	479,580

15. STATEMENT OF FUNDS

	Balance 1 June 2023	Income	Expended	Balance 31 May 2024
	£	£	£	£
Unrestricted Funds				
General	416,190	267,516	(214,464)	469,242
Designated - Teams	13,937	58,747	(62,346)	10,338
	430,127	326,263	(276,810)	479,580

Unrestricted Funds - General
The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated - Teams
These funds represent the amounts held on behalf of the teams that the charity works with.

16. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £1,752.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

17. TAXATION

As a charity, North Shields Juniors AFC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

18. RELATED PARTY TRANSACTIONS

D. Scarth is also a director in North Shields Holdings Limited. North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the Clubhouse which benefits the teams of North Shields Juniors. Any surplus funds generated by North Shields Holdings Limited will be donated to North Shields Juniors AFC. Surplus funds of £Nil were donated in the year (2023: £Nil).

An inter company loan processes the transactions between North Shields Juniors AFC and North Shields Holdings Limited. During the year, North Shields Juniors AFC, borne costs for North Shields Holdings Limited of £1,084 (2023: £17,775). Also, during the year, North Shields Holdings Limited made repayments totalling £1,000 towards this loan. The amount owed to North Shields Juniors AFC at the year end was £55,690 (2023: £55,606) and this is shown in debtors.

The directors had no material interest in any other transaction entered into by the company during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

19. ULTIMATE CONTROLLING PARTY

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
INCOME				
Donations and Legacies				
Donations and Memberships	170,027	-	170,027	162,398
Gift Aid	41,611	-	41,611	24,379
Activities for Raising Funds				
Sponsorship	38,662	-	38,662	31,677
Fundraising Activities and Soccer Skills	32,698	-	32,698	32,109
Trips and Tournament Income	5,333	-	5,333	6,955
Pitch Hire	5,060	-	5,060	4,370
Cabin Sales	21,681	-	21,681	11,666
Soccer Camps	11,190	-	11,190	16,440
Investment Income				
Bank Interest Receivable	1	-	1	-
TOTAL INCOMING RESOURCES	326,263	-	326,263	289,994
EXPENDITURE				
Cost of Raising Funds				
Tournaments and Trips	5,547	-	5,547	8,501
Fines Paid	1,954	-	1,954	2,656
Fundraising Expenses	2,154	-	2,154	213
Cabin Expenses	17,348	-	17,348	15,439
Team Activities	3,385	-	3,385	3,997
Soccer Camp Expenses	1,500	-	1,500	2,900
Soccer Skills Rewards	4,040	-	4,040	-
	35,928	-	35,928	33,706

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
EXPENDITURE *(continued)*				
Expenditure on Charitable Activities				
Rent of Ground	57,200	-	57,200	57,200
Facility Charge Expenditure	-	-	-	658
Playing Equipment	54,462	-	54,462	52,874
Coaching, First Aid and Safe Guarding	5,385	-	5,385	2,600
Match Officials	1,694	-	1,694	1,746
Pitch and Container Hire	4,752	-	4,752	4,307
Trophies and Medals	8,193	-	8,193	14,584
Presentation Nights, Dinners & Retirement	5,985	-	5,985	10,083
Affiliation Costs	16,502	-	16,502	11,012
Training Kit	30,726	-	30,726	15,763
Other Kit	20,140	-	20,140	-
Kit Cleaning	760	-	760	840
Insurance	2,121	-	2,121	2,525
Printing and Stationery	409	-	409	240
Telephone	480	-	480	723
Website Cost	708	-	708	159
Motor Expenses	35	-	35	135
Repairs and Maintenance	5,879	-	5,879	3,724
Bank Charges and Interest	1,663	-	1,663	925
Miscellaneous Expenses	2,227	-	2,227	1,269
Accountancy Fees	5,216	-	5,216	4,239
Independent Examiner Fees	1,752	-	1,752	1,750
Depreciation - Structures and Equipment	11,516	-	11,516	5,719
Depreciation - Motor Vehicles	-	-	-	196
Depreciation - Property Improvements	2,489	-	2,489	2,474
Loss on Disposal of Motor Vehicle	588	-	588	-
	240,882	-	240,882	195,745
TOTAL RESOURCES EXPENDED	276,810	-	276,810	229,451
NET SURPLUS	49,453	-	49,453	60,543

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2024

	Balance 1 June 2023 £	Income £	Expended £	Balance 31 May 2024 £
Mini Soccer				
U7 Blacks	-	885	(885)	-
U7 Juniors	-	2,076	(1,293)	783
U7 Juniors Girls	-	997	(923)	74
U7 Reds	-	440	(474)	(34)
U7 Whtes	-	1,260	(870)	390
U7 Yellows	-	285	(297)	(12)
U8 Blacks	-	690	(430)	260
U8 Juniors	101	630	(653)	78
U8 Juniors Girls	-	1,176	(941)	235
U8 Reds	248	-	(330)	(82)
U8 Reds Girls	-	873	(873)	-
U8 Whites	34	500	(555)	(21)
U8 Yellows	-	860	(396)	464
U9 Blacks	454	810	(914)	350
U9 Blues	368	620	(725)	263
U9 Juniors	-	1,230	(1,159)	71
U9 Juniors Girls	-	1,000	(906)	94
U9 Reds	253	1,170	(1,007)	416
U9 Whites	(143)	1,240	(893)	204
U9 Yellows	80	400	(570)	(90)
U10 Blacks	(146)	921	(687)	88
U10 Blues	-	930	(708)	222
U10 Juniors	719	-	(264)	455
U10 Juniors Girls	-	2,009	(884)	1,125
U10 Reds	204	690	(649)	245
U10 Reds Girls	-	805	(724)	81
U10 Whites	136	630	(562)	204
U10 Yellows	(16)	6,226	(6,302)	(92)
	2,292	29,353	(25,874)	5,771
Juniors				
U11 Blacks	1,057	1,295	(2,242)	110
U11 Juniors	(110)	1,225	(1,119)	(4)
U11 Juniors Girls	1,117	620	(1,125)	612
U11 Reds Girls	79	974	(728)	325
U11 Whites	16	1,205	(1,221)	-
U11 Yellows	158	1,010	(869)	299
U12 Blacks	447	621	(779)	289
U12 Juniors	146	360	(332)	174
U12 Juniors Girls	9	1,450	(1,654)	(195)
U12 Reds	7	1,407	(1,421)	(7)
U12 Reds Girls	55	700	(982)	(227)
U12 Whites	64	731	(579)	216
U13 Blacks	375	1,003	(1,378)	-
U13 Juniors	78	50	(189)	(61)
U13 Juniors Girls	-	1,680	(1,680)	-
U13 Reds	584	1,270	(1,877)	(23)
U13 Whites	1,136	1,000	(1,663)	473
U13 Yellows	156	2,753	(3,628)	(719)
Balance Carried Forward	5,374	19,354	(23,466)	1,262

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2024

	Balance 1 June 2023 £	Income £	Expended £	Balance 31 May 2024 £
Juniors *(continued)*				
Balance Brought Forward	5,374	19,354	(23,466)	1,262
U14 Athletic	218	600	(339)	479
U14 Blacks	-	40	-	40
U14 Juniors	140	650	(1,035)	(245)
U14 Juniors Girls	1,164	490	(1,651)	3
U15 Blacks	513	40	(543)	10
U15 Juniors	278	-	(36)	242
U15 Whites	(155)	1,003	(1,141)	(293)
U16 Juniors	88	800	(1,075)	(187)
U16 Reds	388	140	(824)	(296)
U16 Whites	182	355	(540)	(3)
U17 Athletic	1,330	-	(130)	1,200
U17 Juniors	545	130	(347)	328
U17 Whites	(10)	1,160	(1,160)	(10)
U18 Juniors Girls	177	1,174	(1,351)	-
U18 Reds	(806)	535	(149)	(420)
Wildcats/Squadgirls and Inclusion Hub	1,841	2,923	(2,307)	2,457
Teams no longer playing	378	-	(378)	-
	11,645	29,394	(36,472)	4,567
TOTALS	**13,937**	**58,747**	**(62,346)**	**10,338**

NORTH SHIELDS JUNIORS AFC

England & Wales - Charity number 1150677

Accounts

COMPANY REGISTRATION NUMBER 08339379
REGISTERED CHARITY NUMBER 1150677

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MAY 2023

BELL TINDLE WILLIAMSON LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MAY 2023

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The following pages do not form part of the financial statements

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NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st May 2023 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Our Purposes and Activities

Purpose

The objects of the charity are to promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.

The objects of the charity are also to advance the education of young people in North Shields and the surrounding area by providing the opportunity and facilities for playing Association football and other sports capable of improving health so to develop their physical, mental and spiritual capacities that they may grow to the full maturity as individuals and members of society that their conditions of life may be improved.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

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

The Focus of our Work

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

- Coaching boys and girls football teams for a wide range of ages
- Organising youth football events, including regular training sessions, football tournaments and trips away.
- Educating children and young people about football skills and the rules of the game to help them develop.
- Holding family fun days to raise the profile of the charity.
- Hosting presentation nights and other fundraising events.
- Running soccer skills sessions and Wildcat girls sessions to improve the skills of young people not allocated to a team within North Shields Juniors AFC.
- Delivering coaching sessions for an inclusion hub for special eductional needs or alternative needs.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

***The Focus of our Work** (continued)*

- Providing coaches training sessions to improve the quality of coaching to deliver to our teams.
- Promoting mental health and wellbeing within the club.
- Hiring our football facilities for private foorball activities to general additional revenues.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below.

Who Used and Benefitted from Our Services?

Children and young people from North Shields and the surrounding area have primarily benefitted from our charity. Training takes place regularly throughout the week and matches take place at weekends during the football season. This allows the children and young people to remain healthy and active, gives them the opportunity to socialise and be part of a team and assists in the development of football and the rules of the game.

The wider community who wish to hire the facilities for private football matches are welcome to do so when they are available. This extends the use of the facilitiesto adults as well as other young people not associated with the football club.

For more information about the services offered by the charity, please follow the charity on Facebook, X or our website.

Achievements and Performance

As the charity reflects on the financial year ended 31st May 2023, it like so many charities, is pleased that normal operations resumed for the financial year and coaching and games recovered to normal levels from the Covid pandemic.

Training for the season 22/23 began in July with all children pleased to be back playing football.

Several soccer camps were delivered throughout the season by Newcastle Elite Academy on behalf of the charity.

Throughout the season, the teams forming part of the Club were very successful. Many won leagues and cups. The volunteer coaches, who run the teams, are instrumental in achieving this success.

The popular Soccer Skills development programme delivered on Saturday mornings allows children from many age groups to learn and develop football skills with the charity without needing to be part of a team.

The charity continues to support other charities throughout the year in the local area. These included the RNLI Cullercoats Lifeboat Station and the North East Homeless where the charity donated food, warm clothing and sleeping bags.

The club held a family funday with over 2000 people attending the event and was supported by various local businesses with stands selling various merchandise. This was further supported by demonstrations from the British Army, Tyne & Wear Fire Service and local bus service Go North East to name a few.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

Achievements and Performance *(continued)*

The club held a end of season awards ceremony at St James Park to recognise the achievements of all the players at the club with over 3,000 people attending including parents and players. This was further supported by some of our past professional players presenting awards at the event such as Sean Longstaff.

The club continues to promote Women's football showing significant growth within the Woman's game.

The club continues to have a strong partnership with John Spence Community High School.

North Shields Juniors AFC remain an affiliated member of Northumberland FA and hold the Annual Charter Standard Community Club Health Check award. The Club continue to have a Premier League Contract with the Nike organisation. The Club also remains an England Football Accredited Three Star Club.

Financial Review

The charity, with the aid of sound financial management, has generated net funds of £60,543 for the year.

Principal Funding Sources

The main source of funding for the charity comes from donations from the Club teams.

Fundraising activities also take place. Events are organised by the Club and by the individual team managers and monies raised from these events greatly contribute to the income of the Club.

During the previous year, the charity also received a £5,000 donation from North Shields Holdings Limited. The primary purpose of North Shields Holdings Limited is to operate as a Clubhouse, serving the teams of North Shields Juniors. Any surplus funds generated are donated to North Shields Juniors. No donation was received in the current financial year as North Shields Holdings Limited invested in new furniture for the Clubhouse.

Cost Analysis

The main cost for the year was the rent payments made to John Spence Community High School for use of the sports grounds and pitches.

The cost of safeguarding and coaching qualifications also represent a large part of the Club's expenditure.

The costs of organising tournaments and trips and the costs incurred in ensuring that the Club has up to date playing equipment are also significant expenses of the charity.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in light of the main risks facing North Shields Juniors AFC. It is the policy of North Shields Juniors AFC to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

***Reserves Policy and Going Concern** (continued)*

North Shields Juniors holds general unrestricted funds, designated funds and restricted funds. Unrestricted funds are held to meet the running costs of the charity. The designated funds are monies held on behalf of each of the teams and the restricted funds are used in accordance with the donor's requirements.

The trustees review the level of reserves regularly during the financial year and it is considered that the level of funds held at present are sufficient for the charity to continue in operation for a further financial year.

Plans for Future Periods

The Club continues to grow. At present it has 54 junior teams and 2 senior teams. The trustees are in the process of reviewing the Club and are looking to improve the coaching facilities and the football philosophy so that it can continue to offer a strong and successful pathway for junior football.

To adapt to the everchanging environment the Club continues to review and update its policies and risk assessments.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated volunteers for their hard work and effort over this year who truly contribute greatly to the work of the charity.

The Club is also grateful to all Managers, coaches, cashiers, parents and team members for organising fundraising events to generate additional funding for their teams.

We are also indebted to organisations who have awarded the teams that we work with grants to fund new kits and equipment and who have sponsored kits to allow the young people to have new sportswear each season. We hope that the successful way that the teams have utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

Charity Name:	North Shields Juniors AFC
Charity Registration Number:	1150677
Company Registration Number:	08339379
Registered Office:	The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
Bankers :	Barclays Bank plc 49-51 Northumberland Street Newcastle upon Tyne NE1 7AF

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

Reference and Administrative Details *(continued)*

Independent Examiner:	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

***Directors and Trustees** (continued):*

The trustees who served during the year and who were appointed following the year end, are as follows:

Elected Trustees:	J. J. Farrage	(Resigned 31.05.23)
	D. Scarth	
	M. Hall	
	J. J. Brunton	
	B. E. Richardson	(Resigned 31.05.23)
	L. J. Coulthard	(Appointed 23.08.23)
	C. Lowther	(Appointed 23.08.23)

The day to day administration and organisation of the charity is the collective responsibility of the trustees. The trustees are also assisted by the Club secretary.

Structure, Governance and Management

Governing Document

North Shields Juniors AFC is a registered charity (registered number 1150677) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 21st December 2012. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the number of trustees shall not be less than 3 and not be more than 12 during the year.

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

Each trustee must retire from office at the conclusion of the next Annual General Meeting following the commencement of their term in office. Each trustee is then immediately available for re-election but any trustee who has served for 8 consecutive years must take a break from office.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

***Appointment of Trustees** (continued)*

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

Trustee Selection

Trustees are not actively sought as North Shields Juniors AFC is content with the number of Trustees it has. Should a potential trustee approach North Shields Juniors AFC or if North Shields Juniors AFC wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

Related Parties

No related party transactions took place throughout the financial year that require disclosure.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give their time freely and receive no remuneration. The charity does not employ any staff and relies heavily on volunteers to run the Club.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks and the safety of the children involved with the football club. Strong internal controls have now been developed to deal with such risks.

Risk Management

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

***Risk Management** (continued)*

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any

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

Operational Risks

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

The Club has an ongoing duty to ensure the game is a safe, positive and enjoyable experience for the hundreds of children, young people and adults who regularly play, watch, coach, referee and volunteer.

Our approach to safeguards across the charity is driven by a clear three-part strategy:

- **Implementing preventative safeguarding measures** (such as safer recruitment) to create fun, safe football environments;
- **Making the reporting of concerns** as easy as possible; **and**
- **Ensuring safeguarding, child protection and adult at risk concerns are investigated swiftly** and thoroughly in conjunction with statutory agencies – and with demonstrable outcomes.

This ongoing work is all underpinned by our policies, procedures and regulations.

Financial Risks

The charity does not rely on grant funding for the day to day running of the charity. Instead, for the charity to remain financially viable, it is the donations from parents which allows the charity to meet all day to day operational costs. Grant funding is only sought for specific items of equipment or for large one off expenditure costs.

External Risks

North Shields Juniors AFC has a good reputation in the local community and the trustees strive to ensure that this reputation is upheld. The club works closely with schools, other charities, colleges and the FA (both locally and nationally) to continue to strengthen this reputation. The club also operates a social media policy.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting North Shields Juniors AFC.

Trustees' Responsibilities in Relation to the Financial Statements

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

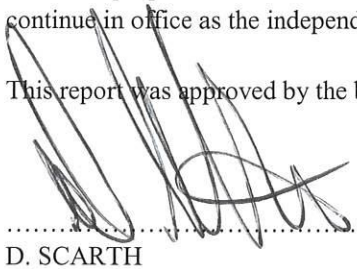
In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 30th April 2024 and signed on its behalf by:



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D. SCARTH
Trustee

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023

I report on the financial statements of the charity for the year ended 31st May 2023 set out on pages 10 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and

(b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

(c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
Chartered Accountants
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
30th April 2024

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MAY 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
INCOME:					
Donations and Legacies	3	186,777	-	186,777	174,833
Activities for Raising Funds	4	103,217	-	103,217	96,539
TOTAL INCOMING RESOURCES		289,994	-	289,994	271,372
EXPENDITURE:					
Costs of Raising Funds	5	33,706	-	33,706	37,248
Expenditure on Charitable Activities	6	195,745	-	195,745	165,152
TOTAL EXPENDITURE		229,451	-	229,451	202,400
SURPLUS FOR THE FINANCIAL YEAR		60,543	-	60,543	68,972
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST JUNE 2022	14	369,584	-	369,584	300,612
SURPLUS FOR THE FINANCIAL YEAR		60,543	-	60,543	68,972
CLOSING FUNDS AT 31ST MAY 2023	14	430,127	-	430,127	369,584

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MAY 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS	9		173,246		129,417
CURRENT ASSETS					
Stock	10	945		-	
Debtors	11	55,606		37,831	
Cash at Bank and in Hand		229,882		219,086	
		286,433		256,917	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	12	29,552		16,750	
NET CURRENT ASSETS			256,881		240,167
TOTAL ASSETS LESS CURRENT LIABILITIES			430,127		369,584
CAPITAL					
Unrestricted Funds - General	14		416,190		355,244
Unrestricted Funds - Designated	14		13,937		14,340
			430,127		369,584

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 30th April 2024 and are signed on behalf of the board by:

.....

D. SCARTH
Trustee

Company Registration Number: 08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

North Shields Juniors AFC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

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

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

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds held on behalf of the individual teams.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

1. ACCOUNTING POLICIES *(continued)*

e) Fund Accounting *(continued)*

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their 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.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make 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:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

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

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	25%	Reducing Balance
Structures and Equipment	20%	Reducing Balance
Leasehold Property Improvements	2%	Reducing Balance

j) Cash at Bank and in Hand

Cash at bank and in hand comprises floats held for teams and funds held in the charity bank current account and deposit account.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

1. ACCOUNTING POLICIES *(continued)*

k) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

m) Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2. LEGAL STATUS

North Shields Juniors AFC is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

3. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2023 TOTAL £	2022 TOTAL £
Donations and Memberships	162,398	-	162,398	153,495
Gift Aid	24,379	-	24,379	21,338
	186,777	-	186,777	174,833

NORTH SHIELDS JNUIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2023 TOTAL £	2022 TOTAL £
Sponsorship	31,677	-	31,677	28,105
Fundraising Activities and Soccer Skills	32,109	-	32,109	29,018
Trips and Tournament Income	6,955	-	6,955	9,490
Pitch Hire	4,370	-	4,370	3,715
Cabin Sales	11,666	-	11,666	4,856
Soccer Camps	16,440	-	16,440	21,355
	103,217	-	103,217	96,539

5. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2023 TOTAL £	2022 TOTAL £
Tournaments and Trips	8,501	-	8,501	10,093
Fines Paid	2,656	-	2,656	2,195
Fundraising Expenses	213	-	213	725
Cabin Expenses	15,439	-	15,439	11,272
Team Activities	3,997	-	3,997	5,463
Soccer Camp Expenses	2,900	-	2,900	7,500
	33,706	-	33,706	37,248

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2023 TOTAL £	2022 TOTAL £
Rent of Ground	57,200	-	57,200	57,200
Facility Charge Expenditure	658	-	658	1,000
Playing Equipment	52,874	-	52,874	50,290
Coaching, First Aid and Safe Guarding	2,600	-	2,600	3,665
Match Officials	1,746	-	1,746	3,143
Pitch and Container Hire	4,307	-	4,307	4,118
Trophies and Medals	14,584	-	14,584	4,180
Presentation Nights, Dinners & Retirement	10,083	-	10,083	-
Affiliation Costs	11,012	-	11,012	9,885
Training Kit	15,763	-	15,763	13,841
Kit Cleaning	840	-	840	720
Insurance	2,525	-	2,525	2,635
Printing and Stationery	240	-	240	165
Telephone	723	-	723	547
Website Costs	159	-	159	1,205
Motor Expenses	135	-	135	30
Repairs and Maintenance	3,724	-	3,724	1,557
Bank Charges and Interest	925	-	925	992
Miscellaneous Expenses	1,269	-	1,269	1,154
Accountancy Fees	4,239	-	4,239	2,667
Independent Examiner Fees (see note 7)	1,750	-	1,750	1,750
Depreciation - Structures and Equipment	5,719	-	5,719	1,728
Depreciation - Motor Vehicles	196	-	196	261
Depreciation - Property Improvements	2,474	-	2,474	2,419
	195,745	-	195,745	165,152

7. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted £	Restricted £	2023 TOTAL £	2022 TOTAL £
Independent Examiner Fees	1,750	-	1,750	1,750
	1,750	-	1,750	1,750

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

8. TRUSTEE REMUNERATION, EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no employees during the financial year.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2022: £nil) nor were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the trustees.

9. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements	Motor Vehicles	Structures & Equipment	TOTAL
		£	£	£
COST				
As at 1st June 2022	124,192	6,000	27,985	158,177
Additions	8,308	-	43,910	52,218
As at 31st May 2023	132,500	6,000	71,895	210,395
DEPRECIATION				
As at 1st June 2022	5,657	5,216	17,887	28,760
Charge for year	2,474	196	5,719	8,389
As at 31st May 2023	8,131	5,412	23,606	37,149
NET BOOK VALUE				
As at 31st May 2023	124,369	588	4,379	173,246
As at 31st May 2022	118,535	784	10,098	129,417

10. STOCK

	2023	2022
	£	£
Cabin Stocks	945	-
	945	-

11. DEBTORS

	2023	2022
	£	£
North Shields Holdings Limited	55,606	37,831
	55,606	37,831

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

12. CREDITORS

	2023	2022
	£	£
Amounts due within one year:-		
Accruals	29,552	16,750
	29,552	16,750

13. ANALYSIS OF NET ASSETS

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Tangible Fixed Assets	-	173,246	173,246
Current Assets	-	286,433	286,433
Current Liabilities	-	(29,552)	(29,552)
Net Assets at 31st May 2023	-	430,127	430,127

14. STATEMENT OF FUNDS

	Balance 1 June 2022	Income	Expended	Balance 31 May 2023
	£	£	£	£
Unrestricted Funds				
General	355,244	245,036	(184,090)	416,190
Designated - Teams	14,340	44,958	(45,361)	13,937
	369,584	289,994	(229,451)	430,127

Unrestricted Funds - General
The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated - Teams
These funds represent the amounts held on behalf of the teams that the charity works with.

15. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £1,750.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

16. TAXATION

As a charity, North Shields Juniors AFC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17. RELATED PARTY TRANSACTIONS

J. J. Farrage (who resigned as a trustee on 31st May 2023) and D. Scarth are also directors in North Shields Holdings Limited. North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the Clubhouse which benefits the teams of North Shields Juniors. Any surplus funds generated by North Shields Holdings Limited will be donated to North Shields Juniors AFC. Surplus funds of £nil were donated in the year (2022: £5,000).

An inter company loan processes the transactions between North Shields Juniors AFC and North Shields Holdings Limited. During the year, North Shields Juniors AFC, borne costs for North Shields Holdings Limited of £17,775 (2022: £1,297). The amount owed to North Shields Juniors AFC at the year end was £55,606 (2022: £37,831) and this is shown in debtors.

The directors had no material interest in any other transaction entered into by the company during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

18. ULTIMATE CONTROLLING PARTY

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
INCOME				
Donations and Legacies				
Donations and Memberships	162,398	-	162,398	153,495
Gift Aid	24,379	-	24,379	21,338
Activities for Raising Funds				
Sponsorship	31,677	-	31,677	28,105
Fundraising Activities and Soccer Skills	32,109	-	32,109	29,018
Trips and Tournament Income	6,955	-	6,955	9,490
Presentation Night	-	-	-	-
Pitch Hire	4,370	-	4,370	3,715
Cabin Sales	11,666	-	11,666	4,856
Soccer Camps	16,440	-	16,440	21,355
TOTAL INCOMING RESOURCES	289,994	-	289,994	271,372
EXPENDITURE				
Cost of Raising Funds				
Tournaments and Trips	8,501	-	8,501	10,093
Fines Paid	2,656	-	2,656	2,195
Fundraising Expenses	213	-	213	725
Cabin Expenses	15,439	-	15,439	11,272
Team Activities	3,997	-	3,997	5,463
Soccer Camp Expenses	2,900	-	2,900	7,500
	33,706	-	33,706	37,248

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
EXPENDITURE *(continued)*				
Expenditure on Charitable Activities				
Rent of Ground	57,200	-	57,200	57,200
Facility Charge Expenditure	658	-	658	1,000
Playing Equipment	52,874	-	52,874	50,290
Coaching, First Aid and Safe Guarding	2,600	-	2,600	3,665
Match Officials	1,746	-	1,746	3,143
Pitch and Container Hire	4,307	-	4,307	4,118
Trophies and Medals	14,584	-	14,584	4,180
Presentation Nights, Dinners & Retirement	10,083	-	10,083	-
Affiliation Costs	11,012	-	11,012	9,885
Training Kit	15,763	-	15,763	13,841
Kit Cleaning	840	-	840	720
Insurance	2,525	-	2,525	2,635
Printing and Stationery	240	-	240	165
Telephone	723	-	723	547
Website Cost	159	-	159	1,365
Motor Expenses	135	-	135	30
Repairs and Maintenance	3,724	-	3,724	1,557
Bank Charges and Interest	925	-	925	992
Miscellaneous Expenses	1,269	-	1,269	1,154
Accountancy Fees	4,239	-	4,239	2,667
Independent Examiner Fees	1,750	-	1,750	1,750
Depreciation - Structures and Equipment	5,719	-	5,719	1,728
Depreciation - Motor Vehicles	196	-	196	261
Depreciation - Property Improvements	2,474	-	2,474	2,419
	195,745	-	195,745	165,312
TOTAL RESOURCES EXPENDED	229,451	-	229,451	202,560
NET SURPLUS	60,543	-	60,543	68,812

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2023

	Balance 1 June 2022 £	Income £	Expended £	Balance 31 May 2023 £
Mini Soccer				
U7 Juniors	-	1,250	(1,149)	101
U7 Reds	-	1,050	(802)	248
U7 Whites	-	500	(466)	34
U8 Blacks	96	569	(211)	454
U8 Blues	-	400	(32)	368
U8 Juniors	118	589	(707)	-
U8 Reds	300	-	(47)	253
U8 Whites	(143)	518	(518)	(143)
U8 Yellows	6	356	(282)	80
U9 Juniors	251	800	(332)	719
U9 Reds	132	500	(428)	204
U9 Whites	192	-	(56)	136
U9 Blacks	(39)	649	(756)	(146)
U9 Yellows	270	516	(802)	(16)
U10 Girls	594	1,705	(1,182)	1,117
U10 Juniors	(24)	3,905	(3,991)	(110)
U10 Reds	990	400	(1,285)	105
U10 Reds Girls	-	1,688	(1,609)	79
U10 Blacks	746	5,540	(5,229)	1,057
U10 Whites	(119)	600	(465)	16
U10 Yellows	224	800	(866)	158
	3,594	22,335	(21,215)	4,714
Juniors				
U11 Blacks	30	595	(178)	447
U11 Girls	459	-	(425)	34
U11 Reds	391	-	(384)	7
U11 Reds Girls	-	700	(691)	9
U11 Juniors	413	300	(567)	146
U11 Whites	(7)	365	(294)	64
U12 Girls	(79)	330	(306)	(55)
U12 Blacks	158	500	(283)	375
U12 Juniors	95	500	(517)	78
U12 Reds	272	700	(388)	584
U12 Whites	370	1,000	(234)	1,136
U12 Yellows	274	831	(949)	156
U13 Girls	190	1,620	(646)	1,164
U13 Blacks	(384)	600	(216)	-
U13 Juniors	140	-	-	140
U13 Athletic	(85)	820	(517)	218
U14 Blacks	276	1,000	(763)	513
U14 Juniors	1,223	50	(995)	278
U14 Reds	14	6	(20)	-
U14 Whites	155	500	(810)	(155)
U15 Girls	(487)	1,429	(942)	-
U15 Black	(151)	453	(302)	-
U15 Red	478	1,200	(1,290)	388
U15 Whites	1,201	500	(1,519)	182
U15 Juniors	292	162	(366)	88
	5,238	14,161	(13,602)	5,797

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2023

		Balance 1 June 2022	Income	Expended	Balance 31 May 2023
		£	£	£	£
	Brought Forward	5,238	14,161	(13,602)	5,797
Juniors (continued)					
U16 Girls		667	1,425	(1,915)	177
U16 Athletic		1,615	850	(1,135)	1,330
U16 Reds		851	595	(1,240)	206
U16 Juniors		(214)	1,525	(766)	545
U16 Whites		(400)	1,162	(772)	(10)
U17 Reds		308	-	(1,114)	(806)
U18 Juniors		291	1,777	(1,925)	143
Wildcats		1,286	1,128	(573)	1,841
Teams no longer playing		1,104	-	(1,104)	-
		10,746	22,623	(24,146)	9,223
TOTALS		**14,340**	**44,958**	**(45,361)**	**13,937**

NORTH SHIELDS JUNIORS AFC

England & Wales - Charity number 1150677

Accounts

COMPANY REGISTRATION NUMBER 08339379
REGISTERED CHARITY NUMBER 1150677

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MAY 2022

BELL TINDLE WILLIAMSON LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MAY 2022

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NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st May 2022 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Our Purposes and Activities

Purpose

The objects of the charity are to promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.

The objects of the charity are also to advance the education of young people in North Shields and the surrounding area by providing the opportunity and facilities for playing Association football and other sports capable of improving health so to develop their physical, mental and spiritual capacities that they may grow to the full maturity as individuals and members of society that their conditions of life may be improved.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

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

The Focus of our Work

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

- Running a number of boys and girls football teams for a range of ages.
- Organising youth football events, including regular training sessions, football tournaments and trips away.
- Educating children and young people about football skills and the rules of the game to help them develop.
- Holding family fun days to raise the profile of the charity.
- Hosting presentation nights and other fundraising events.
- Running soccer skills sessions and Wildcat girls sessions to improve the skills of young people not allocated to a team within North Shields Juniors AFC.
- Hiring out the football pitches for private matches to generate additional revenues.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below.

Who Used and Benefitted from Our Services?

Children and young people from North Shields and the surrounding area have primarily benefitted from our charity. Training takes place regularly throughout the week and matches take place at weekends during the football season. This allows the children and young people to remain healthy and active, gives them the opportunity to socialise and be part of a team and helps them to learn the rules of football.

People who wish to hire the pitches for private football matches are welcome to do so when they are available. This extends the use of the facilities to the wider community and to adults as well as young persons.

For more information about the services offered by the charity, please follow the charity on Facebook or Twitter.

Achievements and Performance

As the charity reflects on the financial year ended 31st May 2022, it like so many charities, is pleased that normal operations resumed for the financial year and coaching and matches took place as they had pre pandemic.

Training for the 2021/22 season began on 2nd July with everyone pleased to be back. A soccer camp also took place this month with the Newcastle Elite Academy. Further soccer camps took place throughout the year.

Throughout the season, the teams forming part of the Club were very successful. Many won leagues and cups. The volunteer coaches, who run the teams, are instrumental in achieving this success.

The popular Soccer Skills continued and this programme (mainly ran on Saturday mornings) allows children from all different age groups to learn and train with the charity without needing to be part of a team

The charity, once again continued to support other charities throughout the year and helped support the North East Homeless Foodbank collection at Christmas time. It also held a charity event for the Oncology day unit at North Tyneside hospital raising £3,221.

The Club also held its first golf day to raise funds for the charity with the 'Mulligan Four' announced as the first ever winners.

The Club continue to heavily promote women's football and an increasing number of girls now play for the Club. The under 9 girls coach, D. Burt even played for the U17 England squad in Poland.

The Club are proud of the players it has developed over the years, many of whom now play football at a professional level. L. Cass helped Hartlepool gain promotion back to the football league, M. Longstaff signed for Aberdeen on a one year loan, J. Brown and E. Blakey played for Sunderland Ladies, O. Bailey played for Gateshead in an FA Cup tie and S. Longstaff signed a three year contract with Newcastle United.

The Club continues to have a strong partnership with John Spence School.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

Achievements and Performance *(continued)*

North Shields Juniors remain an affiliated member of Northumberland FA and hold the Annual Charter Standard Community Club Health Check award. The Club continue to have a Premier League Contract with the Nike organisation. The Club are also pleased to announce that they were officially announced as an England Football Accredited Three Star Club in July 2021.

Financial Review

The charity, with the aid of sound financial management, has generated net funds of £68,972 for the year.

Principal Funding Sources

The main source of funding for the charity comes from donations from the Club teams.

Fundraising activities also take place. Events are organised by the Club and by the individual team managers and monies raised from these events greatly contribute to the income of the Club.

During the year, the charity also received a £5,000 donation from North Shields Holdings Limited. The primary purpose of North Shields Holdings Limited is to operate as a Clubhouse, serving the teams of North Shields Juniors. Any surplus funds generated are donated to North Shields Juniors.

Cost Analysis

The main cost for the year was the rent payments made to John Spence Community High School for use of the sports grounds and pitches.

The costs of organising tournaments and trips and the costs incurred in ensuring that the Club has up to date playing equipment are also significant expenses of the charity.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in light of the main risks facing North Shields Juniors AFC. It is the policy of North Shields Juniors AFC to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances.

North Shields Juniors holds general unrestricted funds, designated funds and restricted funds. Unrestricted funds are held to meet the running costs of the charity. The designated funds are monies held on behalf of each of the teams and the restricted funds are used in accordance with the donor's requirements.

The trustees review the level of reserves regularly during the financial year and it is considered that the level of funds held at present are sufficient for the charity to continue in operation for a further financial year.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

Plans for Future Periods

The Club continues to grow. At present it has 53 junior teams and 2 senior teams. The trustees are in the process of reviewing the Club and are looking to improve the coaching facilities and the football philosophy so that it can continue to offer a strong and successful pathway for junior football.

To adapt to the everchanging environment the Club continues to review and update its policies and risk assessments.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated volunteers for their hard work and effort over this year who truly contribute greatly to the work of the charity.

The Club is also grateful to all Managers, coaches, cashiers, parents and team members for organising fundraising events to generate additional funding for their teams.

We are also indebted to organisations who have awarded the teams that we work with grants to fund new kits and equipment and who have sponsored kits to allow the young people to have new sportswear each season. We hope that the successful way that the teams have utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

Charity Name:	North Shields Juniors AFC
Charity Registration Number:	1150677
Company Registration Number:	08339379
Registered Office:	The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
Bankers :	Barclays Bank plc 49-51 Northumberland Street Newcastle upon Tyne NE1 7AF
Independent Examiner:	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

Reference and Administrative Details *(continued)*

***Directors and Trustees** (continued) :*

The trustees who served during the year were as follows:

Elected Trustees: J. J. Farrage
D. Scarth
M. Hall
J. J. Brunton
B. E. Richardson

The day to day administration and organisation of the charity is the collective responsibility of the trustees. The trustees are also assisted by the Club secretary.

Structure, Governance and Management

Governing Document

North Shields Juniors AFC is a registered charity (registered number 1150677) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 21st December 2012. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the number of trustees shall not be less than 3 and not be more than 12 during the year.

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

Each trustee must retire from office at the conclusion of the next Annual General Meeting following the commencement of their term in office. Each trustee is then immediately available for re-election but any trustee who has served for 8 consecutive years must take a break from office.

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

Trustee Selection

Trustees are not actively sought as North Shields Juniors AFC is content with the number of Trustees it has. Should a potential trustee approach North Shields Juniors AFC or if North Shields Juniors AFC wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

Structure, Governance and Management *(continued)*

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

Related Parties

No related party transactions took place throughout the financial year that require disclosure.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give their time freely and receive no remuneration. The charity does not employ any staff and relies heavily on volunteers to run the Club.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks and the safety of the children involved with the football club. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

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

Operational Risks

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

Structure, Governance and Management *(continued)*

Risk Management (continued)

Operational Risks (continued)

The Club has an ongoing duty to ensure the game is a safe, positive and enjoyable experience for the hundreds of children, young people and adults who regularly play, watch, coach, referee and volunteer.

Our approach to safeguards across the charity is driven by a clear three-part strategy:

- **Implementing preventative safeguarding measures** (such as safer recruitment) to create fun, safe football environments;
- **Making the reporting of concerns** as easy as possible; **and**
- **Ensuring safeguarding, child protection and adult at risk concerns are investigated swiftly** and thoroughly in conjunction with statutory agencies – and with demonstrable outcomes.

This ongoing work is all underpinned by our policies, procedures and regulations.

Financial Risks

The charity does not rely on grant funding for the day to day running of the charity. Instead, for the charity to remain financially viable, it is the donations from parents which allows the charity to meet all day to day operational costs. Grant funding is only sought for specific items of equipment or for large one off expenditure costs.

External Risks

North Shields Juniors AFC has a good reputation in the local community and the trustees strive to ensure that this reputation is upheld. The club works closely with schools, other charities, colleges and the FA (both locally and nationally) to continue to strengthen this reputation. The club also operates a social media policy.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting North Shields Juniors AFC.

Trustees' Responsibilities in Relation to the Financial Statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 20th March 2023 and signed on its behalf by:

.....

J. J. FARRAGE
Trustee

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2022

I report on the financial statements of the charity for the year ended 31st May 2022 set out on pages 10 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and

(b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

(c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
Chartered Accountants
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
20th March 2023

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MAY 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
INCOME:					
Donations and Legacies	3	174,833	-	174,833	153,451
Activities for Raising Funds	4	96,539	-	96,539	49,029
Investment Income	5	-	-	-	16
TOTAL INCOMING RESOURCES		271,372	-	271,372	202,496
EXPENDITURE:					
Costs of Raising Funds	6	37,248	-	37,248	14,523
Expenditure on Charitable Activities	7	165,152	-	165,152	109,856
TOTAL EXPENDITURE		202,400	-	202,400	124,379
SURPLUS FOR THE FINANCIAL YEAR		68,972	-	68,972	78,117
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST JUNE 2021	14	300,612	-	300,612	222,495
SURPLUS FOR THE FINANCIAL YEAR		68,972	-	68,972	78,117
CLOSING FUNDS AT 31ST MAY 2022	14	369,584	-	369,584	300,612

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MAY 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS	**10**		129,417		128,468
CURRENT ASSETS					
Debtors	**11**	37,831		31,534	
Cash at Bank and in Hand		219,086		157,803	
		256,917		189,337	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	**12**	16,750		17,193	
NET CURRENT ASSETS			240,167		172,144
TOTAL ASSETS LESS CURRENT LIABILITIES			369,584		300,612
CAPITAL					
Unrestricted Funds - General	**14**		355,244		276,031
Unrestricted Funds - Designated	**14**		14,340		24,581
			369,584		300,612

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 20th March 2023 and are signed on behalf of the board by:

.....

J. J. FARRAGE
Trustee

Company Registration Number: 08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

North Shields Juniors AFC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

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

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

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds held on behalf of the individual teams.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

1. ACCOUNTING POLICIES *(continued)*

e) Fund Accounting *(continued)*

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their 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.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make 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:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

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

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	25%	Reducing Balance
Structures and Equipment	20%	Reducing Balance
Leasehold Property Improvements	2%	Reducing Balance

j) Cash at Bank and in Hand

Cash at bank and in hand comprises floats held for teams and funds held in the charity bank current account and deposit account.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

1. ACCOUNTING POLICIES *(continued)*

k) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

m) Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2. LEGAL STATUS

North Shields Juniors AFC is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

3. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2022 TOTAL £	2021 TOTAL £
Donations and Memberships	153,495	-	153,495	121,149
Facility Charge Income	-	-	-	1,072
Gift Aid	21,338	-	21,338	20,530
Grants Receivable	-	-	-	10,700
	174,833	-	174,833	153,451

NORTH SHIELDS JNUIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2022 TOTAL £	2021 TOTAL £
Sponsorship	28,105	-	28,105	15,970
Fundraising Activities and Soccer Skills	29,018	-	29,018	10,587
Trips and Tournament Income	9,490	-	9,490	4,422
Pitch Hire	3,715	-	3,715	1,770
Cabin Sales	4,856	-	4,856	-
Soccer Camps	21,355	-	21,355	16,280
	96,539	-	96,539	49,029

5. INVESTMENT INCOME

	Unrestricted £	Restricted £	2022 TOTAL £	2021 TOTAL £
Bank Interest Receivable	-	-	-	16
	-	-	-	16

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2022 TOTAL £	2021 TOTAL £
Tournaments and Trips	10,093	-	10,093	2,670
Fines Paid	2,195	-	2,195	698
Fundraising Expenses	725	-	725	-
Cabin Expenses	11,272	-	11,272	4,558
Team Activities	5,463	-	5,463	1,347
Soccer Camp Expenses	7,500	-	7,500	5,250
	37,248	-	37,248	14,523

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2022 TOTAL £	2021 TOTAL £
Rent of Ground	57,200	-	57,200	22,725
Facility Charge Expenditure	1,000	-	1,000	1,072
Playing Equipment	50,290	-	50,290	33,512
Coaching, First Aid and Safe Guarding	3,665	-	3,665	80
Match Officials	3,143	-	3,143	1,786
Pitch and Container Hire	4,118	-	4,118	2,449
Trophies and Medals	4,180	-	4,180	4,800
Physio Cost	-	-	-	25
Affiliation Costs	9,885	-	9,885	8,167
Training Kit	13,841	-	13,841	8,188
Kit Cleaning	720	-	720	520
Insurance	2,635	-	2,635	2,820
Printing and Stationery	165	-	165	551
Telephone and Fax	547	-	547	795
Website Costs	1,205	-	1,205	1,365
Motor Expenses	30	-	30	1,466
Repairs and Maintenance	1,557	-	1,557	6,518
Bank Charges and Interest	992	-	992	331
Miscellaneous Expenses	1,154	-	1,154	2,302
Accountancy Fees	2,667	-	2,667	4,230
Independent Examiner Fees (see note 8)	1,750	-	1,750	1,750
Depreciation - Structures and Equipment	1,728	-	1,728	1,618
Depreciation - Motor Vehicles	261	-	261	348
Depreciation - Property Improvements	2,419	-	2,419	2,438
	165,152	-	165,152	109,856

8. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted £	Restricted £	2022 TOTAL £	2021 TOTAL £
Independent Examiner Fees	1,750	-	1,750	1,750
	1,750	-	1,750	1,750

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

9. TRUSTEE REMUNERATION, EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no employees during the financial year.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2021: £nil) nor were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the trustees.

10. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements	Motor Vehicles	Structures & Equipment	TOTAL
		£	£	£
COST				
As at 1st June 2021	124,192	6,000	22,628	152,820
Additions	-	-	5,357	5,357
As at 31st May 2022	124,192	6,000	27,985	158,177
DEPRECIATION				
As at 1st June 2021	3,238	4,955	16,159	24,352
Charge for year	2,419	261	1,728	4,408
As at 31st May 2022	5,657	5,216	17,887	28,760
NET BOOK VALUE				
As at 31st May 2022	118,535	784	4,741	129,417
As at 31st May 2021	120,954	1,045	6,469	128,468

11. DEBTORS

	2022	2021
	£	£
North Shields Holdings Limited	37,831	31,534
	37,831	31,534

12. CREDITORS

	2022	2021
	£	£
Amounts due within one year:-		
Accruals	16,750	17,193
	16,750	17,193

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

13. ANALYSIS OF NET ASSETS

	Restricted Funds £	Unrestricted Funds £	Total £
Tangible Fixed Assets	-	129,417	129,417
Current Assets	-	256,917	256,917
Current Liabilities	-	(16,750)	(16,750)
Net Assets at 31st May 2022	-	369,584	369,584

14. STATEMENT OF FUNDS

	Balance 1 June 2021 £	Income £	Expended £	Balance 31 May 2022 £
Unrestricted Funds				
General	276,031	234,640	(155,427)	355,244
Designated - Teams	24,581	36,732	(46,973)	14,340
	300,612	271,372	(202,400)	369,584

Unrestricted Funds - General
The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated - Teams
These funds represent the amounts held on behalf of the teams that the charity works with.

15. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £1,750.

16. TAXATION

As a charity, North Shields Juniors AFC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

17. RELATED PARTY TRANSACTIONS

J. J. Farrage and D. Scarth are also directors in North Shields Holdings Limited. North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the Clubhouse which benefits the teams of North Shields Juniors. Any surplus funds generated by North Shields Holdings Limited will be donated to North Shields Juniors AFC. Surplus funds of £5,000 were donated in the year (2021: Nil)

An inter company loan processes the transactions between North Shields Juniors AFC and North Shields Holdings Limited. During the year, North Shields Juniors AFC, borne costs for North Shields Holdings Limited of £1,297 (2020: £17,529). The amount owed to North Shields Juniors AFC at the year end was £37,831 (2021: £31,534) and this is shown in debtors.

The directors had no material interest in any other transaction entered into by the company during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

18. ULTIMATE CONTROLLING PARTY

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
INCOME				
Donations and Legacies				
Donations and Memberships	153,495	-	153,495	121,149
Facility Charge Income	-	-	-	1,072
Gift Aid	21,338	-	21,338	20,530
Grants Receivable	-	-	-	10,700
Activities for Raising Funds				
Sponsorship	28,105	-	28,105	15,970
Fundraising Activities and Soccer Skills	29,018	-	29,018	10,587
Trips and Tournament Income	9,490	-	9,490	4,422
Presentation Night	-	-	-	-
Pitch Hire	3,715	-	3,715	1,770
Cabin Sales	4,856	-	4,856	-
Soccer Camps	21,355	-	21,355	16,280
Investment Income				
Bank Interest Receivable	-	-	-	16
TOTAL INCOMING RESOURCES	271,372	-	271,372	202,496
EXPENDITURE				
Cost of Raising Funds				
Tournaments and Trips	10,093	-	10,093	2,670
Fines Paid	2,195	-	2,195	698
Fundraising Expenses	725	-	725	-
Cabin Expenses	11,272	-	11,272	4,558
Team Activities	5,463	-	5,463	1,347
Soccer Camp Expenses	7,500	-	7,500	5,250
	37,248	-	37,248	14,523

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
EXPENDITURE *(continued)*				
Expenditure on Charitable Activities				
Rent of Ground	57,200	-	57,200	22,725
Facility Charge Expenditure	1,000	-	1,000	1,072
Playing Equipment	50,290	-	50,290	33,512
Coaching, First Aid and Safe Guarding	3,665	-	3,665	80
Match Officials	3,143	-	3,143	1,786
Pitch and Container Hire	4,118	-	4,118	2,449
Trophies and Medals	4,180	-	4,180	4,800
Physio Cost	-	-	-	25
Affiliation Costs	9,885	-	9,885	8,167
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Repairs and Maintenance	1,557	-	1,557	6,518
Bank Charges and Interest	992	-	992	331
Miscellaneous Expenses	1,154	-	1,154	2,302
Accountancy Fees	2,667	-	2,667	4,230
Independent Examiner Fees	1,750	-	1,750	1,750
Depreciation - Structures and Equipment	1,728	-	1,728	1,618
Depreciation - Motor Vehicles	261	-	261	348
Depreciation - Property Improvements	2,419	-	2,419	2,438
	165,152	-	165,152	109,856
TOTAL RESOURCES EXPENDED	202,400	-	202,400	124,379
NET SURPLUS	68,972	-	68,972	78,117

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2022

	Balance 1 June 2021 £	Income £	Expended £	Balance 31 May 2022 £
Mini Soccer				
U7 Blacks	-	500	(404)	96
U7 Juniors	-	1,000	(882)	118
U7 Reds	-	400	(100)	300
U7 Whites	-	-	(143)	(143)
U7 Yellows	-	430	(424)	6
U8 Juniors	-	256	(5)	251
U8 Blacks	-	530	(569)	(39)
U8 Reds	209	233	(310)	132
U8 Whites	65	331	(204)	192
U8 Yellows	-	1,175	(905)	270
U9 Juniors	313	900	(1,237)	(24)
U9 Reds	1,079	350	(439)	990
U9 Whites	582	600	(1,301)	(119)
U9 Blacks	696	1,012	(962)	746
U9 Yellows	-	674	(450)	224
U10 Juniors	325	840	(752)	413
U10 Reds	437	300	(346)	391
U10 Blacks	(210)	942	(432)	300
U10 Whites	369	250	(626)	(7)
	3,865	10,723	(10,491)	4,097
Juniors				
U11 Blacks	-	500	(342)	158
U11 Reds	249	1,200	(1,177)	272
U11 Juniors	263	350	(518)	95
U11 Whites	153	1,342	(1,125)	370
U11 Yellows	512	930	(1,168)	274
U12 Blacks	-	499	(883)	(384)
U12 Juniors	(28)	400	(195)	177
U12 Reds	324	-	(184)	140
U12 Whites	760	250	(1,095)	(85)
U12 Yellows	207	1,220	(515)	912
U13 Blacks	763	700	(1,187)	276
U13 Juniors	2,260	700	(1,737)	1,223
U13 Reds	20	456	(462)	14
U13 Whites	1,109	-	(954)	155
U14 Blacks	(983)	1,570	(738)	(151)
U14 Juniors	589	2,021	(2,318)	292
U14 Reds	555	211	(288)	478
U14 Whites	440	1,300	(539)	1,201
U15 Athletic	1,058	340	(695)	703
U15 Red	1,004	-	(153)	851
U15 Whites	(280)	503	(623)	(400)
U15 Juniors	908	1,389	(2,511)	(214)
U16 Reds	1,081	-	(1,098)	(17)
U16 Whites	792	587	(745)	634
U17 Athletic	(13)	630	(617)	-
U17 Juniors	408	-	(425)	(17)
U18 Blacks	610	-	(245)	365
U18 Juniors	(63)	550	(165)	322
Team no longer playing	4,358	-	(4,358)	-
	17,056	17,648	(27,060)	7,644

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2022

	Balance 1 June 2021 £	Income £	Expended £	Balance 31 May 2022 £
Girls				
U9	-	1,306	(712)	594
U10	(505)	2,084	(1,120)	459
U11	(551)	1,284	(812)	(79)
U12	911	791	(1,543)	159
U14	-	353	(840)	(487)
U15	43	1,432	(808)	667
Wildcats	3,762	1,111	(3,587)	1,286
	3,660.00	8,361	(9,422)	2,599
TOTALS	**24,581**	**36,732**	**(46,973)**	**14,340**

NORTH SHIELDS JUNIORS AFC

England & Wales - Charity number 1150677

Accounts

COMPANY REGISTRATION NUMBER 08339379
REGISTERED CHARITY NUMBER 1150677

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MAY 2021

BELL TINDLE WILLIAMSON LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MAY 2021

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NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st May 2021 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Our Purposes and Activities

Purpose

The objects of the charity are to promote community participation in healthy recreation by providing facilities for the playing of Association football and other sports capable of improving health.

The objects of the charity are also to advance the education of young people in North Shields and the surrounding area by providing the opportunity and facilities for playing Association football and other sports capable of improving health so to develop their physical, mental and spiritual capacities that they may grow to the full maturity as individuals and members of society that their conditions of life may be improved.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

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

The Focus of our Work

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

- Running a number of boys and girls football teams for a range of ages.
- Organising youth football events, including regular training sessions, football tournaments and trips away.
- Educating children and young people about football skills and the rules of the game to help them develop.
- Holding family fun days to raise the profile of the charity.
- Hosting presentation nights and other fundraising events.
- Running soccer skills sessions and Wildcat girls sessions to improve the skills of young people not allocated to a team within North Shields Juniors AFC.
- Hiring out the football pitches for private matches to generate additional revenues.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below.

Who Used and Benefitted from Our Services?

Children and young people from North Shields and the surrounding area have primarily benefitted from our charity. Training takes place regularly throughout the week and matches take place at weekends during the football season. This allows the children and young people to remain healthy and active, gives them the opportunity to socialise and be part of a team and helps them to learn the rules of football.

People who wish to hire the pitches for private football matches are welcome to do so when they are available. This extends the use of the facilities to the wider community and to adults as well as young persons.

For more information about the services offered by the charity, please follow the charity on Facebook or Twitter.

Achievements and Performance

As the charity reflects on the financial year ended 31st May 2021, it like so many charities, has had to adapt due to the Covid-19 restrictions.

North Shields Juniors remain an affiliated member of Northumberland FA and hold the Annual Charter Standard Community Club Health Check award. The Club are also proud to have a Premier League Contract with the Nike organisation.

The partnership with John Spence School continued to remain strong.

FA Covid-19 guidelines did allow opening trials to be held at the start of the season and the Club welcomed back players for the first time since lockdown rules were imposed in March 2020. The Club were pleased to offer support to young players once again and enjoyed offering training and matches - something everyone was looking forward to. It was however, fairly short lived, and safe guarding guidelines suspended all football once again on 5th January 2021.

The Club, when it could, was also pleased to resume Soccer Skills. This allows children from all different age groups to learn and train with the charity without needing to be part of a team

The charity, once again continued to support other charities throughout the year and actively helped with Metro Radio's 'Mission Christmas'.

The Club has continued to support and promote girls football and additional girl's teams started throughout this year. The U14 girls even enjoyed a training session with Manchester City and England player Jill Scott.

Ex players also continued to perform well outside of the Club with contracts signed with Newcastle United and Gateshead Football Club.

The Club were also pleased to see the opening of its Club House in July 2020.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

Financial Review

The charity, with the aid of sound financial management, has generated net funds of £78,117 for the year.

Principal Funding Sources

The main source of funding for the charity comes from donations from the Club teams.

Fundraising activities also take place. Events are organised by the Club and by the individual team managers and monies raised from these events greatly contribute to the income of the Club.

During the year, the charity also received grant funding from the Football Foundation.

Cost Analysis

The main cost for the year was the rent payments made to John Spence Community High School for use of the sports grounds and pitches.

The costs of organising tournaments and trips and the costs incurred in ensuring that the Club has up to date playing equipment are also significant expenses of the charity.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in light of the main risks facing North Shields Juniors AFC. It is the policy of North Shields Juniors AFC to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances.

North Shields Juniors holds general unrestricted funds, designated funds and restricted funds. Unrestricted funds are held to meet the running costs of the charity. The designated funds are monies held on behalf of each of the teams and the restricted funds are used in accordance with the donor's requirements.

The trustees review the level of reserves regularly during the financial year and it is considered that the level of funds held at present are sufficient for the charity to continue in operation for a further financial year.

Plans for Future Periods

The Club continues to grow. At present it has 47 junior teams and 2 senior teams. The trustees are in the process of reviewing the Club and are looking to improve the coaching facilities and the football philosophy so that it can continue to offer a strong and successful pathway for junior football.

To adapt to the everchanging environment the Club continues to review and update its policies and risk assessments.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated volunteers for their hard work and effort over this year who truly contribute greatly to the work of the charity.

The Club is also grateful to all Managers, coaches, cashiers, parents and team members for organising fundraising events to generate additional funding for their teams.

We are also indebted to organisations who have awarded the teams that we work with grants to fund new kits and equipment and who have sponsored kits to allow the young people to have new sportswear each season. We hope that the successful way that the teams have utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

Charity Name:	North Shields Juniors AFC
Charity Registration Number:	1150677
Company Registration Number:	08339379
Registered Office:	The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
Bankers :	Barclays Bank plc 49-51 Northumberland Street Newcastle upon Tyne NE1 7AF
Independent Examiner:	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

Elected Trustees: J. J. Farrage
D. Scarth
M. Hall
J. J. Brunton
B. E. Richardson

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

Reference and Administrative Details *(continued)*

***Directors and Trustees** (continued):*

The day to day administration and organisation of the charity is the collective responsibility of the trustees. The trustees are also assisted by the Club secretary and Mrs S. Whitfield.

Structure, Governance and Management

Governing Document

North Shields Juniors AFC is a registered charity (registered number 1150677) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 21st December 2012. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the number of trustees shall not be less than 3 and not be more than 12. 6 during the year.

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

Each trustee must retire from office at the conclusion of the next Annual General Meeting following the commencement of their term in office. Each trustee is then immediately available for re-election but any trustee who has served for 8 consecutive years must take a break from office.

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

Trustee Selection

Trustees are not actively sought as North Shields Juniors AFC is content with the number of Trustees it has. Should a potential trustee approach North Shields Juniors AFC or if North Shields Juniors AFC wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

Related Parties

No related party transactions took place throughout the financial year that require disclosure.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give their time freely and receive no remuneration. The charity does not employ any staff and relies heavily on volunteers to run the Club.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks and the safety of the children involved with the football club. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

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

Operational Risks

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

The Club has an ongoing duty to ensure the game is a safe, positive and enjoyable experience for the hundreds of children, young people and adults who regularly play, watch, coach, referee and volunteer.

Our approach to safeguards across the charity is driven by a clear three-part strategy:

- **Implementing preventative safeguarding measures** (such as safer recruitment) to create fun, safe football environments;
- **Making the reporting of concerns** as easy as possible; **and**
- **Ensuring safeguarding, child protection and adult at risk concerns are investigated swiftly** and thoroughly in conjunction with statutory agencies – and with demonstrable outcomes.

This ongoing work is all underpinned by our policies, procedures and regulations.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

***Risk Management** (continued)*

Financial Risks

The charity does not rely on grant funding for the day to day running of the charity. Instead, for the charity to remain financially viable, it is the donations from parents which allows the charity to meet all day to day operational costs. Grant funding is only sought for specific items of equipment or for large one off expenditure costs.

External Risks

North Shields Juniors AFC has a good reputation in the local community and the trustees strive to ensure that this reputation is upheld. The club works closely with schools, other charities, colleges and the FA (both locally and nationally) to continue to strengthen this reputation. The club also operates a social media policy.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting North Shields Juniors AFC.

Trustees' Responsibilities in Relation to the Financial Statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and

- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board of trustees on 27th May 2022 and signed on its behalf by:

.....

J. J. FARRAGE
Trustee

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2021

I report on the financial statements of the charity for the year ended 31st May 2021 set out on pages 10 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and

(b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

(c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
Chartered Accountants
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner
CHARTERED ACCOUNTANTS AND
REGISTERED AUDITORS
27th May 2022

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MAY 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
INCOME:					
Donations and Legacies	3	142,751	10,700	153,451	280,490
Activities for Raising Funds	4	49,029	-	49,029	73,902
Investment Income	5	16	-	16	146
TOTAL INCOMING RESOURCES		191,796	10,700	202,496	354,538
EXPENDITURE:					
Costs of Raising Funds	6	14,523	-	14,523	26,644
Expenditure on Charitable Activities	7	109,856	-	109,856	230,827
TOTAL EXPENDITURE		124,379	-	124,379	257,471
SURPLUS FOR THE FINANCIAL YEAR		67,417	10,700	78,117	97,067
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST JUNE 2020	14	222,495	-	222,495	125,428
SURPLUS FOR THE FINANCIAL YEAR		67,417	10,700	78,117	97,067
TRANSFER BETWEEN FUNDS		10,700	(10,700)	-	-
CLOSING FUNDS AT 31ST MAY 2021	14	300,612	-	300,612	222,495

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MAY 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS	**10**		128,468		118,346
CURRENT ASSETS					
Debtors	**11**	31,534		14,004	
Cash at Bank and in Hand		157,803		108,376	
		189,337		122,380	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	**12**	17,193		18,231	
NET CURRENT ASSETS			172,144		104,149
TOTAL ASSETS LESS CURRENT LIABILITIES			300,612		222,495
CAPITAL					
Unrestricted Funds - General	**14**		276,031		188,783
Unrestricted Funds - Designated	**14**		24,581		33,712
			300,612		222,495

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 27th May 2022 and are signed on behalf of the board by:

.....

J. J. FARRAGE
Trustee

Company Registration Number: 08339379

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

North Shields Juniors AFC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

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

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

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds held on behalf of the individual teams.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

1. ACCOUNTING POLICIES *(continued)*

e) Fund Accounting *(continued)*

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their 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.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make 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:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

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

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	25%	Reducing Balance
Structures and Equipment	20%	Reducing Balance
Leasehold Property Improvements	2%	Reducing Balance

j) Cash at Bank and in Hand

Cash at bank and in hand comprises floats held for teams and funds held in the charity bank current account and deposit account.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

1. ACCOUNTING POLICIES *(continued)*

k) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

m) Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2. LEGAL STATUS

North Shields Juniors AFC is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2021 TOTAL	2020 TOTAL
	£	£	£	£
Donations and Memberships	121,149	-	121,149	117,178
Facility Charge Income	1,072	-	1,072	85,600
Gift Aid	20,530	-	20,530	17,712
Grants Receivable	-	10,700	10,700	60,000
	142,751	10,700	153,451	280,490

The charity was very grateful to receive the following grants during the year:

	£
Football Foundation	10,700

NORTH SHIELDS JNUIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

4. ACTIVITIES FOR RAISING FUNDS

	Unrestricted £	Restricted £	2021 TOTAL £	2020 TOTAL £
Sponsorship	15,970	-	15,970	26,625
Fundraising Activities and Soccer Skills	10,587	-	10,587	28,182
Trips and Tournament Income	4,422	-	4,422	8,496
Presentation Night	-	-	-	6,514
Pitch Hire	1,770	-	1,770	3,471
Tuck Shop Income	-	-	-	614
Soccer Camps	16,280	-	16,280	-
	49,029	-	49,029	73,902

5. INVESTMENT INCOME

	Unrestricted £	Restricted £	2021 TOTAL £	2020 TOTAL £
Bank Interest Receivable	16	-	16	146
	16	-	16	146

6. COST OF RAISING FUNDS

	Unrestricted £	Restricted £	2021 TOTAL £	2020 TOTAL £
Tournaments and Trips	2,670	-	2,670	6,987
Fines Paid	698	-	698	984
Fundraising Expenses	-	-	-	9,055
Sportsmans, Presentation Nights & Cabin Exp	4,558	-	4,558	7,944
Team Activities	1,347	-	1,347	1,674
Soccer Camp Expenses	5,250	-	5,250	-
	14,523	-	14,523	26,644

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2021 TOTAL £	2020 TOTAL £
Rent of Ground	22,725	-	22,725	47,200
Facility Charge Expenditure	1,072	-	1,072	85,600
Playing Equipment	33,512	-	33,512	36,607
Coaching, First Aid and Safe Guarding	80	-	80	2,440
Match Officials	1,786	-	1,786	5,100
Pitch and Container Hire	2,449	-	2,449	1,777
Trophies and Medals	4,800	-	4,800	6,162
Physio Cost	25	-	25	115
Affiliation Costs	8,167	-	8,167	10,080
Training Kit	8,188	-	8,188	4,975
Kit Cleaning	520	-	520	620
Insurance	2,820	-	2,820	2,482
Printing and Stationery	551	-	551	187
Telephone and Fax	795	-	795	1,964
Website Costs	1,365		1,365	-
Motor Expenses	1,466	-	1,466	3,045
Repairs and Maintenance	6,518	-	6,518	6,336
Bank Charges and Interest	331	-	331	428
Miscellaneous Expenses	2,302	-	2,302	2,488
Accountancy Fees	4,230	-	4,230	5,847
Independent Examiner Fees (see note 8)	1,750	-	1,750	1,750
Legal and Professional Fees (see note 8)	-	-	-	2,337
Depreciation - Structures and Equipment	1,618	-	1,618	2,022
Depreciation - Motor Vehicles	348	-	348	465
Depreciation - Property Improvements	2,438	-	2,438	800
	109,856	-	109,856	230,827

8. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted £	Restricted £	2021 TOTAL £	2020 TOTAL £
Independent Examiner Fees	1,750	-	1,750	1,750
Legal and Professional Fees	-	-	-	2,337
	1,750	-	1,750	4,087

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

9. TRUSTEE REMUNERATION, EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no employees during the financial year.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2020 - £nil) nor were they reimbursed expenses during the year (2020 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2020 - £nil).

The key management personnel of the charity comprise the trustees.

10. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements	Motor Vehicles	Structures & Equipment	TOTAL
		£	£	£
COST				
As at 1st June 2020	109,666	6,000	22,628	138,294
Additions	14,526	-	-	14,526
As at 31st May 2021	124,192	6,000	22,628	152,820
DEPRECIATION				
As at 1st June 2020	800	4,607	14,541	19,948
Charge for year	2,438	348	1,618	4,404
As at 31st May 2021	3,238	4,955	16,159	24,352
NET BOOK VALUE				
As at 31st May 2021	120,954	1,045	6,469	128,468
As at 31st May 2020	108,866	1,393	8,087	118,346

11. DEBTORS

	2021	2020
	£	£
North Shields Holdings Limited	31,534	14,004
	31,534	14,004

12. CREDITORS

	2021	2020
	£	£
Amounts due within one year:-		
Accruals	17,193	18,231
	17,193	18,231

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

13. ANALYSIS OF NET ASSETS

	Restricted Funds £	Unrestricted Funds £	Total £
Tangible Fixed Assets	-	128,468	128,468
Current Assets	-	189,337	189,337
Current Liabilities	-	(17,193)	(17,193)
Net Assets at 31st May 2021	-	300,612	300,612

14. STATEMENT OF FUNDS

	Balance 1 June 2020 £	Income £	Expended £	Transfers £	Balance 31 May 2021 £
Unrestricted Funds					
General	188,783	171,221	(94,673)	10,700	276,031
Designated - Teams	33,712	20,575	(29,706)	-	24,581
Restricted Funds					
Football Foundation	-	10,700	-	(10,700)	-
	222,495	202,496	(124,379)	-	300,612

Unrestricted Funds - General

The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated - Teams

These funds represent the amounts held on behalf of the teams that the charity works with.

Restricted Funds

These are funds given for particular purposes and projects and are summarised as follows:

Football Foundation	Grant received to help fund the development of the new Clubhouse following the signing of a long lease on a building near to the football pitches. The grant was received to fund the necessary adaptations to bring the property into use. Such costs have been capitalised and are shown in leasehold property improvements.

Transfer Between Funds

£10,700 of restricted reserves have been spent on leasehold property improvements during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

15. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £1,750.

16. TAXATION

As a charity, North Shields Juniors AFC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17. RELATED PARTY TRANSACTIONS

J. J. Farrage and D. Scarth are also directors in North Shields Holdings Limited. North Shields Holdings Limited is a company limited by guarantee, incorporated to carry out the trading activities of the new Clubhouse. Any surplus funds generated by North Shields Holdings Limited will be donated to North Shields Juniors AFC.

During the year, North Shields Juniors AFC borne further costs for North Shields Holdings Limited to allow it to commence trade. At the year end £31,534 (2020 - £14,004) remained outstanding and is shown in debtors.

The directors had no material interest in any other transaction entered into by the company during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

18. ULTIMATE CONTROLLING PARTY

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

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
INCOME				
Donations and Legacies				
Donations and Memberships	121,149	-	121,149	117,178
Facility Charge Income	1,072	-	1,072	85,600
Gift Aid	20,530	-	20,530	17,712
Grants Receivable	-	10,700	10,700	60,000
Activities for Raising Funds				
Sponsorship	15,970	-	15,970	26,625
Fundraising Activities and Soccer Skills	10,587	-	10,587	28,182
Trips and Tournament Income	4,422	-	4,422	8,496
Presentation Night	-	-	-	6,514
Pitch Hire	1,770	-	1,770	3,471
Tuck Shop Income	-	-	-	614
Soccer Camps	16,280	-	16,280	-
Investment Income				
Bank Interest Receivable	16	-	16	146
TOTAL INCOMING RESOURCES	191,796	10,700	202,496	354,538
EXPENDITURE				
Cost of Raising Funds				
Tournaments and Trips	2,670	-	2,670	6,987
Fines Paid	698	-	698	984
Fundraising Expenses	-	-	-	9,055
Sportsmans, Presentation Nights & Cabin Expenses	4,558	-	4,558	7,944
Team Activities	1,347	-	1,347	1,674
Soccer Camp Expenses	5,250	-	5,250	-
	14,523	-	14,523	26,644

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MAY 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
EXPENDITURE *(continued)*				
Expenditure on Charitable Activities				
Rent of Ground	22,725	-	22,725	47,200
Facility Charge Expenditure	1,072	-	1,072	85,600
Playing Equipment	33,512	-	33,512	36,607
Coaching, First Aid and Safe Guarding	80	-	80	2,440
Match Officials	1,786	-	1,786	5,100
Pitch and Container Hire	2,449	-	2,449	1,777
Trophies and Medals	4,800	-	4,800	6,162
Physio Cost	25	-	25	115
Affiliation Costs	8,167	-	8,167	10,080
Training Kit	8,188	-	8,188	4,975
Kit Cleaning	520	-	520	620
Insurance	2,820	-	2,820	2,482
Printing and Stationery	551	-	551	187
Telephone and Fax	795	-	795	1,964
Website Cost	1,365	-	1,365	-
Motor Expenses	1,466	-	1,466	3,045
Repairs and Maintenance	6,518	-	6,518	6,336
Bank Charges and Interest	331	-	331	428
Miscellaneous Expenses	2,302	-	2,302	2,488
Accountancy Fees	4,230	-	4,230	5,847
Independent Examiner Fees	1,750	-	1,750	1,750
Legal and Professional Fees	-	-	-	2,337
Depreciation - Structures and Equipment	1,618	-	1,618	2,022
Depreciation - Motor Vehicles	348	-	348	465
Depreciation - Property Improvements	2,438	-	2,438	800
	109,856	-	109,856	230,827
TOTAL RESOURCES EXPENDED	124,379	-	124,379	257,471
NET SURPLUS	67,417	10,700	78,117	97,067

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2021

	Balance 1 June 2020 £	Income £	Expended £	Balance 31 May 2021 £
Mini Soccer				
U7 Juniors	-	531	(531)	-
U7 Reds	-	1,000	(791)	209
U7 Whites	-	500	(435)	65
U8 Juniors	867	-	(554)	313
U8 Blacks	-	792	(96)	696
U8 Reds	286	2,660	(1,867)	1,079
U8 Whites	97	500	(15)	582
U9 Juniors	366	400	(441)	325
U9 Reds	681	-	(244)	437
U9 Whites	173	530	(334)	369
U9 Blacks	332	-	(542)	(210)
U10 Juniors	5	1,000	(434)	571
U10 Reds	363	-	(114)	249
U10 Blacks	(250)	250	-	-
U10 Whites	(150)	759	(456)	153
U10 Yellows	-	1,180	(668)	512
	2,770	10,102	(7,522)	5,350
Juniors				
U11 Blacks				-
U11 Reds	482	500	(658)	324
U11 Juniors	95	1,611	(1,734)	(28)
U11 Whites	1,185	-	(425)	760
U11 Yellows	655	-	(448)	207
U12 Blacks	795	500	(794)	501
U12 Juniors	2,260	1,750	(1,750)	2,260
U12 Reds	(15)	617	(359)	243
U12 Whites	999	-	(151)	848
U12 Yellows	522	-	-	522
U13 Blacks	(61)	-	(614)	(675)
U13 Juniors	148	737	(125)	760
U13 Reds	474	200	(63)	611
U13 Whites	724	-	(284)	440
U14 Athletic	1,786	-	(415)	1,371
U14 Juniors	1,350	-	(106)	1,244
U14 Reds	1,137	890	(1,023)	1,004
U14 Whites	117	-	(5)	112
U15 Red	1,582	-	(193)	1,389
U15 Whites	1,259	450	(917)	792
U16 Athletic	484	-	(441)	43
U16 Juniors	847	-	(439)	408
U17 Juniors	10	450	(239)	221
U17 Blacks	1,420	-	(810)	610
U18 Athletic	1,201	-	(1,363)	(162)
U18 Reds	1,288	-	(855)	433
Team no longer playing	1,661		(1,661)	-
	22,405	7,705	(15,872)	14,238

NORTH SHIELDS JUNIORS AFC
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF TEAM ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 2021

	Balance 1 June 2020 £	Income £	Expended £	Balance 31 May 2021 £
Girls				
U9	(63)	-	(30)	(93)
U10	176	199	(787)	(412)
U11	868	300	(257)	911
U14	2,523	2,080	(4,503)	100
U15	1,168	89	(532)	725
Wildcats	3,865	100	(203)	3,762
	8,537.00	2,768	(6,312)	4,993
TOTALS	**33,712**	**20,575**	**(29,706)**	**24,581**