



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.

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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
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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

<i>Charity Name:</i>	North Shields Juniors AFC
<i>Charity Registration Number:</i>	1150677
<i>Company Registration Number:</i>	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)*

<i>Registered Office:</i>	The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
<i>Bankers :</i>	Barclays Bank plc 49-51 Northumberland Street Newcastle upon Tyne NE1 7AF
<i>Independent Examiner:</i>	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:

<i>Elected Trustees:</i>	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.

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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
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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

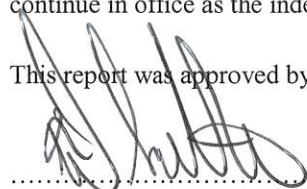
In so far as the trustees are aware at the time of approving our trustees' report:

- 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:



.....
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

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
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		<u>326,263</u>	<u>-</u>	<u>326,263</u>	<u>289,994</u>
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		<u>276,810</u>	<u>-</u>	<u>276,810</u>	<u>229,451</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>49,453</u>	<u>-</u>	<u>49,453</u>	<u>60,543</u>
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	<u>479,580</u>	<u>-</u>	<u>479,580</u>	<u>430,127</u>

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

The notes on pages 12 to 19 form part of these financial statements.

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

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
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
		<u>336,398</u>	<u>286,433</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	13	<u>29,697</u>	<u>29,552</u>
NET CURRENT ASSETS		306,701	256,881
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>479,580</u>	<u>430,127</u>
CAPITAL			
Unrestricted Funds - General	15	469,242	416,190
Unrestricted Funds - Designated	15	10,338	13,937
		<u>479,580</u>	<u>430,127</u>

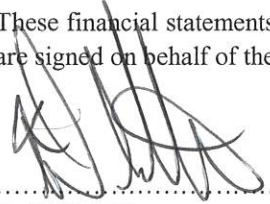
These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

The notes on pages 12 to 19 form part of these financial statements.

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
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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
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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

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

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

4. ACTIVITIES FOR RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
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
	<u>114,624</u>	<u>-</u>	<u>114,624</u>	<u>103,217</u>

5. INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Bank Interest Receivable	1	-	1	-
	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
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	-
	<u>35,928</u>	<u>-</u>	<u>35,928</u>	<u>33,706</u>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>
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	-
	<u>240,882</u>	<u>-</u>	<u>240,882</u>	<u>195,745</u>

8. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>
Independent Examiner Fees	1,752	-	1,752	1,750
	<u>1,752</u>	<u>-</u>	<u>1,752</u>	<u>1,750</u>

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

	<u>Leasehold Property Improvements</u>	<u>Motor Vehicles</u> £	<u>Structures & Equipment</u> £	<u>TOTAL</u> £
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	<u>132,500</u>	<u>-</u>	<u>86,121</u>	<u>218,621</u>
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	<u>10,620</u>	<u>-</u>	<u>35,122</u>	<u>45,742</u>
NET BOOK VALUE				
As at 31st May 2024	<u>121,880</u>	<u>6,000</u>	<u>36,773</u>	<u>172,879</u>
As at 31st May 2023	<u>124,369</u>	<u>588</u>	<u>48,289</u>	<u>173,246</u>

11. STOCK

	<u>2024</u> £	<u>2023</u> £
Cabin Stocks	1,260	945
	<u>1,260</u>	<u>945</u>

12. DEBTORS

	<u>2024</u> £	<u>2023</u> £
North Shields Holdings Limited	55,690	55,606
	<u>55,690</u>	<u>55,606</u>

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

13. CREDITORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Accruals	29,697	29,552
	<u>29,697</u>	<u>29,552</u>

14. ANALYSIS OF NET ASSETS

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>
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	<u>-</u>	<u>479,580</u>	<u>479,580</u>

15. STATEMENT OF FUNDS

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

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

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
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	<u>326,263</u>	<u>-</u>	<u>326,263</u>	<u>289,994</u>
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	-
	<u>35,928</u>	<u>-</u>	<u>35,928</u>	<u>33,706</u>

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

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
EXPENDITURE <i>(continued)</i>				
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	-
	<u>240,882</u>	<u>-</u>	<u>240,882</u>	<u>195,745</u>
TOTAL RESOURCES EXPENDED	<u>276,810</u>	<u>-</u>	<u>276,810</u>	<u>229,451</u>
<u>NET SURPLUS</u>	<u>49,453</u>	<u>-</u>	<u>49,453</u>	<u>60,543</u>

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

	<u>Balance</u> <u>1 June</u> <u>2023</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Balance</u> <u>31 May</u> <u>2024</u> £
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 Whites	-	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)
<i>Balance Carried Forward</i>	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

	<u>Balance</u> <u>1 June</u> <u>2023</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Balance</u> <u>31 May</u> <u>2024</u> £
Juniors (continued)				
<i>Balance Brought Forward</i>	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)	-
	<u>11,645</u>	<u>29,394</u>	<u>(36,472)</u>	<u>4,567</u>
TOTALS	<u>13,937</u>	<u>58,747</u>	<u>(62,346)</u>	<u>10,338</u>