

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021
FOR
PANNAL SPORTS JFC

Baty Casson Long
Windsor House
Cornwall Road
Harrogate
North Yorkshire
HG1 2PW

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 May 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

PANNAL SPORTS JFC

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 May 2021

TRUSTEES

G W Barker
M D Cormack
N J Viles
J P Barker
M R Taylor

REGISTERED OFFICE

4 Queen Street
Leeds
West Yorkshire
LS1 2TW

REGISTERED COMPANY NUMBER 08428250 (England and Wales)

REGISTERED CHARITY NUMBER 1151385

INDEPENDENT EXAMINER

Baty Casson Long
Windsor House
Cornwall Road
Harrogate
North Yorkshire
HG1 2PW

REPORT OF THE TRUSTEES
for the year ended 31 May 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

A list of current trustees is provided on page 1.

New trustees are selected by invitation of the existing trustees, to fill any vacancy in the management of the trust, so as to recruit an individual possessing the specific training and experience required for that role.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity continues to be the provision of junior football and will remain so in the future.

During the year the club has continued work on its ground and facilities, to enable the club to provide higher quality football training and match facilities. Work will continue to fund and develop this facility, which has been granted material funding from The Football Foundation.

Public benefit

The Trustees have reviewed their statutory duties and remain satisfied that the Club operates in the public benefit through the resources it offers junior footballers.

Volunteers

The charity is dependent on volunteers for the running of the junior football teams and would like to thank them all, as without them the charity would not function.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In this year the Club provided junior football for 31 teams and 606 boys and girls throughout the age groups.

Fundraising activities

The club's key fundraising activities are:

Kit Sponsorship - all kits are sponsored through connections and relationships with local businesses.

Donations - the club receives donations from individuals in the form of membership and match fees and from local organisations for sponsorship.

Club merchandise - the club sells branded and unbranded merchandise through a third party web site from which the club receives a commission.

Investment performance

The trustees consider the level of bank interest received acceptable given the need to maintain accessibility to deposit funds.

FINANCIAL REVIEW

Investment policy and objectives

It was agreed that the Investment Policy is for the Club's funds to be retained at the bank to be available for the Club's activities. The trustees are satisfied with the return on the bank accounts as they feel it is important to have instant access to funds to facilitate the continuing development of the football ground.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Reserves policy

The Accounts were considered, discussed and approved. The Club remains in a healthy position. The Trustees believe that with the development of the ground, the Club has achieved its aim of securing a base for the next 25-30 years. As such the Club's Reserves Policy will be to direct fundraising activities exclusively for the preparation of pitches and the construction of a club house.

On an ongoing basis, however, the Trustees are pleased to note that the income received from all sources allows the Club to continue to run 31 teams for boys and girls throughout the age groups.

PANNAL SPORTS JFC

REPORT OF THE TRUSTEES for the year ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its Articles of Association dated 4 March 2013, and amended on the 19 March 2013, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

History

Pannal Sports Junior Football Club was founded in 1966 and has been providing football services to children continuously for 50 years. The club operated within local league guidelines for many years. In 2002 the club formally adopted the Football Association club management procedures and achieved Chartered Club Status in 2007 and has maintained this status ever since.

Pannal Sports JFC, registered with the Charity Commission in 2013, is the successor charity to the former Pannal Sports JFC Limited, first registered in 2004 and formally dissolved in 2013 on legal advice to improve the governance of the club.

The day to day management of the club is executed by a committee made up of the formal roles of Chairman, Secretary and Treasurer and representatives of players' parents and coaches who perform key roles including child protection and fund raising. All of the trustees are active members of the committee.

Risk management

The trustees have a duty to identify and review the financial risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. In the opinion of the trustees, the existing financial controls are adequate for the scope and extent of the transactions involved.

These controls include multiple cheque signatories, formal controls on all expenditure, limiting acceptance of cash payments and monthly reviews of the accounts.

The trustees identified the need to include additional appropriate financial controls to support the investment in the new ground. Part of these additional measures has been to employ the services of Baty Casson Long, who have more experience with charities, to prepare and examine the accounts as well as provide additional financial management advisory services.

Child protection, safety and welfare is a key risk management activity. The club has a qualified Child Protection Officer who ensures that all club officials who come into contact with the children have been checked and cleared by the Disclosure and Barring Service performed by the Football Association. In addition to this all coaches undertake training provided by the Football Association and have, as a minimum, passed Level 1. Child Welfare training and basic first aid are included in Level 1 training.

During the year the club continued to be subject to the need to provide additional protection as a result of the Covid-19 pandemic. The additional facilities resulting from the earlier appointment of a dedicated Covid-19 officer have enabled the club to safeguard both volunteers and participating children to the satisfaction of the trustees.

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by:

N J Viles - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PANNAL SPORTS JFC

Independent examiner's report to the trustees of Pannal Sports JFC ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

John Baty FCA
ICAEW
Baty Casson Long
Windsor House
Cornwall Road
Harrogate
North Yorkshire
HG1 2PW

14 December 2021

PANNAL SPORTS JFC

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 May 2021

	Notes	Unrestricted fund £	Restricted fund £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	3	74,005	9,429	83,434	214,129
Investment income	4	6	-	6	152
Total		<u>74,011</u>	<u>9,429</u>	<u>83,440</u>	<u>214,281</u>
EXPENDITURE ON					
Fundraising and charitable activities	5	27,495	-	27,495	25,233
NET INCOME		<u>46,516</u>	<u>9,429</u>	<u>55,945</u>	<u>189,048</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		481,215	403,232	884,447	695,399
TOTAL FUNDS CARRIED FORWARD		<u><u>527,731</u></u>	<u><u>412,661</u></u>	<u><u>940,392</u></u>	<u><u>884,447</u></u>

The notes form part of these financial statements

PANNAL SPORTS JFC

BALANCE SHEET

31 May 2021

	Notes	Unrestricted fund £	Restricted fund £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	9	463,734	412,661	876,395	830,339
CURRENT ASSETS					
Cash at bank		65,197	-	65,197	55,308
CREDITORS					
Amounts falling due within one year	10	(1,200)	-	(1,200)	(1,200)
NET CURRENT ASSETS		<u>63,997</u>	<u>-</u>	<u>63,997</u>	<u>54,108</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>527,731</u>	<u>412,661</u>	<u>940,392</u>	<u>884,447</u>
NET ASSETS		<u>527,731</u>	<u>412,661</u>	<u>940,392</u>	<u>884,447</u>
FUNDS	11				
Unrestricted funds				527,731	481,215
Restricted funds				412,661	403,232
TOTAL FUNDS				<u>940,392</u>	<u>884,447</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

PANNAL SPORTS JFC

BALANCE SHEET - continued

31 May 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2021 and were signed on its behalf by:

N J Viles - Trustee

M D Cormack - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 May 2021

1. STATUTORY INFORMATION

Pannal Sports JFC is a private company, limited by guarantee exempt under section 60, registered in England & Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Pannal Sports JFC meets the definition of public benefit entity under FRS 102.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation has not been provided on the playing ground or purchased equipment as it represents a work-in-progress at the year-end. The club holds a lease from Harrogate Borough Council, for a term of 30 years, at a rent of £710 per annum.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

3. VOLUNTARY INCOME

	31.5.21	31.5.20
	£	£
Donations	56,237	57,506
Gift aid	-	15,525
Funds generating activities	12,773	7,271
Grants	9,429	132,155
Kit sponsorship	4,995	1,672
	<hr/>	<hr/>
	<u>83,434</u>	<u>214,129</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2021

3. VOLUNTARY INCOME - continued

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

	31.5.21 £	31.5.20 £
Other grants	9,429	132,155

4. INVESTMENT INCOME

	31.5.21 £	31.5.20 £
Deposit account interest	6	152

5. FUNDRAISING AND CHARITABLE ACTIVITIES**Fundraising and charitable activities**

	31.5.21 £	31.5.20 £
Charitable activities	24,475	23,868
Governance costs	1,213	1,213
Fund generating activities	1,807	152
	<u>27,495</u>	<u>25,233</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. EMPLOYEES AND DIRECTORS

There were no remunerated employees or directors during either this or the preceding accounting period.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	214,129	-	214,129
Investment income	152	-	152
Total	<u>214,281</u>	<u>-</u>	<u>214,281</u>
EXPENDITURE ON			
Fundraising and charitable activities	25,233	-	25,233
NET INCOME	<u>189,048</u>	<u>-</u>	<u>189,048</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	292,167	403,232	695,399
TOTAL FUNDS CARRIED FORWARD	<u>481,215</u>	<u>403,232</u>	<u>884,447</u>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 June 2020	822,019	8,320	830,339
Additions	46,056	-	46,056
At 31 May 2021	<u>868,075</u>	<u>8,320</u>	<u>876,395</u>
NET BOOK VALUE			
At 31 May 2021	<u>868,075</u>	<u>8,320</u>	<u>876,395</u>
At 31 May 2020	<u>822,019</u>	<u>8,320</u>	<u>830,339</u>

During the year the charity has received grant funding from The Football Foundation £6,350 and the North Yorkshire Police and Crime Commissioner of £3,078. The Football Foundation holds a legal charge, secured over the assets of the charity to secure the whole of the funds advanced by them by grant, for a period of 21 years.

The company's property is held on a 30 year lease from Harrogate Borough Council dated 22nd June 2018.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>

11. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	481,215	46,516	527,731
Restricted funds			
General fund	403,232	9,429	412,661
TOTAL FUNDS	<u>884,447</u>	<u>55,945</u>	<u>940,392</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,011	(27,495)	46,516
Restricted funds			
General fund	9,429	-	9,429
TOTAL FUNDS	<u>83,440</u>	<u>(27,495)</u>	<u>55,945</u>

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	292,167	189,048	481,215
Restricted funds			
General fund	403,232	-	403,232
TOTAL FUNDS	<u>695,399</u>	<u>189,048</u>	<u>884,447</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,281	(25,233)	189,048
TOTAL FUNDS	<u>214,281</u>	<u>(25,233)</u>	<u>189,048</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	292,167	235,564	527,731
Restricted funds			
General fund	403,232	9,429	412,661
TOTAL FUNDS	<u>695,399</u>	<u>244,993</u>	<u>940,392</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,292	(52,728)	235,564
Restricted funds			
General fund	9,429	-	9,429
TOTAL FUNDS	<u>297,721</u>	<u>(52,728)</u>	<u>244,993</u>

12. RELATED PARTY DISCLOSURES

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

13. INDEPENDENT EXAMINER

The remuneration of the Independent Examiner comprises: examination fee £300 and preparation of accounts £900 (2020 £300 and £900).

PANNAL SPORTS JFC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 May 2021

	31.5.21 £	31.5.20 £
INCOME AND ENDOWMENTS		
Voluntary income		
Donations	56,237	57,506
Gift aid	-	15,525
Funds generating activities	12,773	7,271
Grants	9,429	132,155
Kit sponsorship	4,995	1,672
	<hr/> 83,434	<hr/> 214,129
Investment income		
Deposit account interest	6	152
	<hr/>	<hr/>
Total incoming resources	83,440	214,281
 EXPENDITURE		
Fundraising and charitable activities		
Charitable activities	24,475	23,868
Governance costs	1,213	1,213
Fund generating activities	1,807	152
	<hr/> 27,495	<hr/> 25,233
	<hr/>	<hr/>
Total resources expended	27,495	25,233
	<hr/>	<hr/>
Net income	<u><u>55,945</u></u>	<u><u>189,048</u></u>