

**WHITLEY BAY SPORTING CLUB**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

---

WHITLEY BAY SPORTING CLUB

---

CONTENTS

---

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner’s Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 21

---

WHITLEY BAY SPORTING CLUB

---

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MAY 2025

---

**Trustees**                    C Milnes  
                                     R Nixon, Chair  
                                     O Robson, Treasurer  
                                     S Davidson (resigned 9 June 2025)  
                                     D Morrison  
                                     C Coughlin  
                                     R Stringer (appointed 9 June 2025)

**Charity registered  
number**                    1164922

**Principal office**           24 Hepscott Drive  
                                     Whitley Bay  
                                     NE25 9XJ

**Accountants**               Ryecroft Glenton  
                                     Statutory Auditors  
                                     Chartered Accountants  
                                     32 Portland Terrace  
                                     Newcastle upon Tyne  
                                     NE2 1QP

**Bankers**                    Barclays Bank Plc  
                                     Percy Street  
                                     Newcastle upon Tyne  
                                     Tyne and Wear  
                                     NE1 4QL

---

## WHITLEY BAY SPORTING CLUB

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

---

The Trustees present their annual report together with the financial statements of the Charity for the year 1 June 2024 to 31 May 2025.

#### Objectives and activities

##### Policies and objectives

The charitable objectives of the CIO are to promote community participation for healthy recreation for the public benefit by the provision of facilities and coaching for the playing of football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### Achievements and performance

##### Main achievements of the Charity

The club were honoured to achieve the prestigious award of 2024-25 Grassroots club of the year from Northumberland FA in September, demonstrating the amount of work and progress which the club has made during the last 5 years. This made everyone associated with the club extremely proud.

The club has continued to grow in terms of teams, players and coaches, with over 1,000 players and 78 teams for the 2024-25 season, although a plan has been implemented going forward to merge teams as they progress through the pyramid. This is due to both limitations of available facilities, together with volunteers and committee members being unable to match growth at this level.

For the first time, we were able to sell refreshments from a unit at home games at Monkseaton High School, with the idea of not only providing a service to our supporters but also adding an additional revenue stream. It proved challenging both to get this up and running, as well as to maintain the service, however, the club will continue to look at ways of making the operation more sustainable over future seasons.

Having previously been awarded a pitch maintenance grant, the work on pitches at Monkseaton High School was completed, thanks to the dedicated efforts of our Facilities Manager. This paid dividends, with many more games being played as against the prior season.

We did learn during the season, that the Local Authority had announced the closure of Monkseaton High School as of August 2026, which could potentially have impact on the club being able to use the facility as our home ground. Despite meetings with the FA, the Local Authority and other relevant parties, as well as submitting a proposal in May 2025 for the club's usage of this facility, formal confirmation is still awaited.

#### Financial review

##### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

---

## WHITLEY BAY SPORTING CLUB

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

---

#### Reserves policy

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold the equivalent of three month's expenditure which would equate to holding between £60,000 - £70,000 in free reserves.

At the year end, free reserves were £135,326 (2024: £65,265). The Trustees intend to use this surplus to increase the charities activities and where possible continue to increase reserves gradually for greater financial flexibility in future years.

#### Finance Review

During the year the Club's accounts recognise income totalling £297,264 and expenditure totalling £259,927 resulting in an overall surplus of £37,337 (2024: £9,576).

At the year end, the net asset position of the club was £145,766 (2024: £108,429).

#### Pay policy for Key Management Personnel

The board do not consider there to be any key management personnel other than the the trustees themselves.

#### Fundraising policy

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies received direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

#### Structure, governance and management

##### Constitution

The charity was incorporated on 17 December 2015 and established under the constitution of a CIO, that established the objects and powers that govern the operation of the charity. The only voting members are its charity trustees.

##### Methods of appointment or election of Trustees

Appointment of new trustees is a matter for the board identifying prospective candidates who have an interest in Whitley Bay Sporting Club and appropriate skills to complement those already available at board level or to fill any perceived deficiency as it arises.

##### Organisational structure

The overall management of the charity is completed by the trustees themselves. The board have proved effective in managing what has been a successful year in terms of delivery and development of our core charitable objectives.

---

## WHITLEY BAY SPORTING CLUB

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

---

#### Structure, governance and management (continued)

##### Policies adopted for the induction and training of Trustees

The new trustees are given copies of relevant paperwork and documentation to ensure that they understand the constitution of the charity and its activities, they are invited to meet with the Chair of Trustees.

##### Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 27 November 2025 and signed on their behalf by:

Signed by:  
  
0ECDFD8D65BE48C...  
**O Robson**  
(Trustee)

---

## WHITLEY BAY SPORTING CLUB

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2025

---

#### Independent Examiner's Report to the Trustees of Whitley Bay Sporting Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2025.

#### Responsibilities and Basis of Report

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

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

#### Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

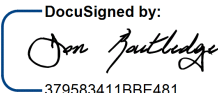
Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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

Signed:  379583411BBE481...

Dated: 27 November 2025

Jon Routledge FCA

Ryecroft Glenton  
32 Portland Terrace  
Newcastle upon Tyne, NE2 1QP

---

**WHITLEY BAY SPORTING CLUB**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2025**

---

	<b>Note</b>	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
<b>Income from:</b>					
Donations and legacies	3	<b>6,912</b>	-	<b>6,912</b>	20,798
Charitable activities	4	-	<b>246,633</b>	<b>246,633</b>	223,758
Investments	6	-	<b>1,131</b>	<b>1,131</b>	740
Other income	7	-	<b>42,588</b>	<b>42,588</b>	39,564
<b>Total income</b>		<b>6,912</b>	<b>290,352</b>	<b>297,264</b>	284,860
<b>Expenditure on:</b>					
Charitable activities	8	<b>9,636</b>	<b>250,291</b>	<b>259,927</b>	275,284
<b>Total expenditure</b>		<b>9,636</b>	<b>250,291</b>	<b>259,927</b>	275,284
<b>Net movement in funds</b>		<b>(2,724)</b>	<b>40,061</b>	<b>37,337</b>	9,576
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>13,164</b>	<b>95,265</b>	<b>108,429</b>	98,853
Net movement in funds		<b>(2,724)</b>	<b>40,061</b>	<b>37,337</b>	9,576
<b>Total funds carried forward</b>		<b>10,440</b>	<b>135,326</b>	<b>145,766</b>	108,429

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 21 form part of these financial statements.



WHITLEY BAY SPORTING CLUB

BALANCE SHEET  
AS AT 31 MAY 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	8,818	10,121
		<u>8,818</u>	<u>10,121</u>
<b>Current assets</b>			
Debtors	14	5,008	8,970
Cash at bank and in hand		138,783	95,587
		<u>143,791</u>	<u>104,557</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(6,843)	(6,249)
		<u>136,948</u>	<u>98,308</u>
<b>Net current assets</b>			
		<u>145,766</u>	<u>108,429</u>
<b>Total assets less current liabilities</b>			
		<u>145,766</u>	<u>108,429</u>
<b>Total net assets</b>		<u>145,766</u>	<u>108,429</u>
<b>Charity funds</b>			
Restricted funds	16	10,440	13,164
Unrestricted funds	16	135,326	95,265
		<u>145,766</u>	<u>108,429</u>
<b>Total funds</b>		<u>145,766</u>	<u>108,429</u>

The financial statements were approved and authorised for issue by the Trustees on 27 November 2025 and signed on their behalf by:

Signed by:  
  
0ECDFD8D65BE48C...  
**O Robson**  
(Trustee)

The notes on pages 8 to 21 form part of these financial statements.

---

## WHITLEY BAY SPORTING CLUB

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

---

#### 1. General information

The charity is a charitable incorporated organisation, a registered charity in England and Wales. The address of the registered office is 24 Hepscott Drive, Whitley Bay, Tyne and Wear, NE25 9XJ.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Whitley Bay Sporting Club 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.

##### 2.2 Going concern

The Trustees have considered the financial position for the next twelve months and concluded that the charity should be able to continue in operational existence for that period. The charity has strong positive cash balances and is forecasting for this to continue to be the case. The Trustees remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern.

##### 2.3 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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income includes photograph commission income and the sale of merchandise. The income is recognised within the financial statements on receipt of the income into the clubs bank account.

---

**WHITLEY BAY SPORTING CLUB**

---

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

---

**2. Accounting policies (continued)****2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Equipment	- 3 - 5 years straight line
-----------	-----------------------------

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

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

---

**WHITLEY BAY SPORTING CLUB**

---

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

---

**2. Accounting policies (continued)****2.9 Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.10 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Fund accounting**

General funds are unrestricted 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 comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

WHITLEY BAY SPORTING CLUB		
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025		
<b>3. Income from donations and legacies</b>		
	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Grants	6,912	<b>6,912</b>
	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Grants	20,798	20,798
<b>4. Income from charitable activities</b>		
	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Income from charitable activities	246,633	<b>246,633</b>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities	223,758	223,758
<b>5. Charitable activities</b>		
	<b>2025 £</b>	<b>2024 £</b>
Membership income	<b>241,059</b>	218,233
Sponsorship income	<b>5,574</b>	5,525
	<b>246,633</b>	223,758

WHITLEY BAY SPORTING CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	1,131	1,131
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income	740	740

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £
Merchandise and catering income	2,264	2,264
Coaching commission and fees	34,372	34,372
End of season presentation and events income	5,282	5,282
Pitch and facilities hire income	670	670
<b>Total 2025</b>	<b>42,588</b>	<b>42,588</b>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Merchandise and catering income	2,491	2,491
Coaching commission and fees	30,816	30,816
End of season presentation and events income	5,425	5,425
Pitch and facilities hire income	832	832
<i>Total 2024</i>	<i>39,564</i>	<i>39,564</i>

WHITLEY BAY SPORTING CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Direct costs - Community Football	9,636	250,291	259,927
	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Community Football	17,402	257,882	275,284

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Direct costs - Community Football	203,598	56,329	259,927
	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Community Football	220,226	55,058	275,284

---

**WHITLEY BAY SPORTING CLUB**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

---

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Pitch & facilities hire	<b>97,751</b>	105,051
Playing kit	<b>45,894</b>	52,393
Team & playing costs	<b>8,045</b>	13,707
Coaching costs	<b>25,206</b>	27,280
Affiliation & league fees	<b>21,403</b>	18,555
EOS Presentation	<b>1,865</b>	1,660
Caretaker costs	<b>1,620</b>	1,580
Hub costs	<b>1,814</b>	-
	<b>203,598</b>	220,226

**Analysis of support costs**

	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Depreciation	<b>5,043</b>	8,610
Insurance	<b>2,355</b>	2,635
Website costs	<b>634</b>	600
Sundry expenses	<b>2,851</b>	3,087
Bank and other charges	<b>10,744</b>	8,815
Computer costs	<b>3,730</b>	3,201
Repairs and maintenance	<b>10,054</b>	12,084
Trophies and awards	<b>7,301</b>	6,148
Support services	<b>9,000</b>	6,000
Legal and professional fees	<b>234</b>	70
Advertising	<b>507</b>	158
Governance costs	<b>3,876</b>	3,650
	<b>56,329</b>	55,058



WHITLEY BAY SPORTING CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

10. Governance costs

	2025 £	2024 £
Independent examination costs	3,306	3,150
Accounts preparation	570	500
	<u>3,876</u>	<u>3,650</u>

11. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,306</u>	<u>3,150</u>

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, expenses totalling £1,083 were reimbursed or paid directly to 6 Trustees (2024 - £792 to 6 Trustees). Expenses were to reimburse trustees for costs incurred personally.

WHITLEY BAY SPORTING CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

13. Tangible fixed assets

	Assets under construction £	Plant and machinery £	Total £
<b>Cost or valuation</b>			
At 1 June 2024	2,594	29,639	32,233
Additions	3,740	-	3,740
Transfers between classes	(6,334)	6,334	-
At 31 May 2025	-	35,973	35,973
<b>Depreciation</b>			
At 1 June 2024	-	22,112	22,112
Charge for the year	-	5,043	5,043
At 31 May 2025	-	27,155	27,155
<b>Net book value</b>			
At 31 May 2025	-	8,818	8,818
At 31 May 2024	2,594	7,527	10,121

WHITLEY BAY SPORTING CLUB

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

14. Debtors

	2025 £	2024 £
<b>Due within one year</b>		
Other debtors	3,833	2,704
Prepayments and accrued income	1,175	6,266
	<u>5,008</u>	<u>8,970</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	96	96
Accruals and deferred income	6,747	6,153
	<u>6,843</u>	<u>6,249</u>

---

**WHITLEY BAY SPORTING CLUB**


---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**


---

**16. Statement of funds****Statement of funds - current year**

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	<b>30,000</b>	-	-	<b>(30,000)</b>	-
<b>General funds</b>					
General Funds	<b>65,265</b>	<b>290,352</b>	<b>(250,291)</b>	<b>30,000</b>	<b>135,326</b>
<b>Total Unrestricted funds</b>	<b>95,265</b>	<b>290,352</b>	<b>(250,291)</b>	-	<b>135,326</b>
<b>Restricted funds</b>					
The Football Foundation	<b>9,564</b>	<b>6,912</b>	<b>(9,636)</b>	-	<b>6,840</b>
National Lottery	<b>3,600</b>	-	-	-	<b>3,600</b>
	<b>13,164</b>	<b>6,912</b>	<b>(9,636)</b>	-	<b>10,440</b>

£6,912 has been received from The Football Foundation in the year to be spent on ground works in the coming year with £9,636 being spent in the current year.

No additional funds have been received or spent on walking football in the year. This funding was received from the National Lottery.

<b>Total of funds</b>	<b>108,429</b>	<b>297,264</b>	<b>(259,927)</b>	-	<b>145,766</b>
-----------------------	----------------	----------------	------------------	---	----------------

---

**WHITLEY BAY SPORTING CLUB**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

---

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 June 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 May 2024 £</i>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Designated Funds	30,000	-	-	30,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>General funds</b>				
General Funds	58,485	263,154	(256,374)	65,265
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	88,485	263,154	(256,374)	95,265
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
The Football Foundation	10,368	10,368	(11,172)	9,564
National Lottery	-	9,830	(6,230)	3,600
	<hr/>	<hr/>	<hr/>	<hr/>
	10,368	20,198	(17,402)	13,164
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	98,853	283,352	(273,776)	108,429
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**17. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 June 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 May 2025 £</b>
Designated funds	30,000	-	-	(30,000)	-
General funds	65,265	290,352	(250,291)	30,000	135,326
Restricted funds	13,164	6,912	(9,636)	-	10,440
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	108,429	297,264	(259,927)	-	145,766
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

---

**WHITLEY BAY SPORTING CLUB**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

---

**17. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 June 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2024</i>
	£	£	£	£
Designated funds	30,000	-	-	30,000
General funds	58,485	263,154	(256,374)	65,265
Restricted funds	10,368	20,198	(17,402)	13,164
	<u>98,853</u>	<u>283,352</u>	<u>(273,776)</u>	<u>108,429</u>

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

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2025</b>	<b>Unrestricted funds 2025</b>	<b>Total funds 2025</b>
	£	£	£
Tangible fixed assets	-	8,818	<b>8,818</b>
Current assets	10,440	133,351	<b>143,791</b>
Creditors due within one year	-	(6,843)	<b>(6,843)</b>
<b>Total</b>	<u>10,440</u>	<u>135,326</u>	<u><b>145,766</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2024</i>	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Tangible fixed assets	-	10,121	10,121
Current assets	13,164	91,393	104,557
Creditors due within one year	-	(6,249)	(6,249)
<b>Total</b>	<u>13,164</u>	<u>95,265</u>	<u>108,429</u>

---

**WHITLEY BAY SPORTING CLUB**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

---

**19. Related party transactions**

During the course of the year, in relation to her role as club secretary, Nicola Robson was paid £9,000 (2024: £6,000) for administration support services. Nicola Robson is the wife of Oran Robson, a trustee and the club treasurer.

Payments were also made in the year to the sons of Rob Nixon and Clint Milnes (both trustees) for coaching and refereeing services of £nil and £500 (2024: £470 and £412) respectively.