

TRUSTEES' ANNUAL REPORT

Chester-Le-Street United

Charity Number: 1165984

For the year ended 31 May 2025

1. Reference and Administrative Details

Chester-Le-Street United is a registered charity in England and Wales (Charity No. 1165984).

Trustees:

- Mr Lewis Pendleton
- Mr John Gamble
- Mr Gary Brown

Registered Office:

43 Danelaw, Great Lumley
Chester-Le-Street
DH3 4LU

Accountants:

Kudos Accountants Ltd
15 Front Street
Sherburn Hill
Durham
DH6 1PA

2. Structure, Governance and Management

The charity is governed by its constitution and managed by a board of trustees who are responsible for the overall strategic direction and governance of the organisation. Trustees meet regularly to review performance, ensure compliance with regulatory requirements, and oversee financial management.

3. Objectives and Activities

Chester-Le-Street United exists to promote participation in football and related sporting activities within the local community. The charity aims to provide inclusive opportunities for players of all ages and abilities, fostering development, teamwork, and community engagement.

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit.

4. Review of Activities

During the year, the club continued to deliver a wide range of football activities, including league participation, training sessions, tournaments, and community engagement events. Subscription income remained strong, reflecting sustained membership levels and engagement.

Fundraising and sponsorship activities contributed additional income, supporting the ongoing delivery of the charity's objectives. However, there was a noticeable reduction in other income streams compared to the previous year, particularly in non-recurring or supplementary funding.

5. Reserves Policy

The trustees aim to maintain sufficient reserves to cover short-term operational commitments and unexpected costs. The reduction in reserves during the year is noted, and the trustees will focus on rebuilding reserves in future periods through improved cost control and enhanced income generation.

6. Plans for Future Periods

The trustees plan to: - Strengthen income streams through sponsorship and fundraising initiatives - Review cost structures, particularly coaching and venue expenses - Expand participation and community outreach activities - Seek additional grant funding opportunities

7. Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

8. Approval

This report was approved by the trustees on 30 March 2026 and signed on their behalf by:

Mr Lewis Pendleton
Trustee

This report should be read in conjunction with the financial statements for the year ended 31 May 2025.

**CHESTER-LE-STREET UNITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**



Chester-Le-Street United Contents

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**Chester-Le-Street United
Charity Information
For The Year Ended 31 May 2025**

| | |
|--------------------------|--|
| Trustees | Mr Lewis Pendleton Mr John Gamble Mr Gary Brown |
| Charity Number | 1165984 |
| Registered Office | 43 Danelaw, Great Lumley Chester Le Street DH3 4LU |
| Accountants | Kudos Accountants Ltd 15 Front Street Sherburn Hill Durham Co. Durham DH6 1PA |

**Chester-Le-Street United
Accountant's Report
For The Year Ended 31 May 2025**

We report on the financial statements of Chester-Le-Street United for the year ended 31st May, which comprise of the income statement, balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 4. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us. We conducted our work in accordance with statements of standards for reporting Accountants, and our procedures consisted of comparing amounts and disclosures in the financial statements with the accounting records and making such enquiries of the officials as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion. In our opinion the financial statements are in agreement with the books of account kept by the charity, and that on the basis of information contained in the books of account, they comply with the requirements of the generally accepted accounting practice of the United Kingdom.

The financial statements for the year ended 31 May 2025 indicate that the club has experienced a deterioration in financial performance, moving from a net profit of £4,015 in 2024 to a net loss of £6,706 in 2025.

Turnover increased modestly by approximately 3.2%, rising from £218,204 to £225,226, reflecting continued strength in core income streams, particularly subscription income. However, this improvement was offset by a significant reduction in other income, which declined from £50,477 to £30,995, suggesting reduced levels of non-recurring or supplementary funding.

There were notable increases in specific areas, particularly venue and pitch hire, which rose substantially. In addition, coaching costs increased materially from £12,754 to £22,243, reflecting higher coaching and administrative expenses.

30th March 2026

Kudos Accountants Ltd
15 Front Street
Sherburn Hill
Durham
Co. Durham
DH6 1PA

Chester-Le-Street United
Income Account
For The Year Ended 31 May 2025

| | Notes | 2025 Unrestricted £ | 2025 Restricted £ | 2025 Total £ | 2024 Total £ |
|-----------------------------|-------|---------------------------|-------------------------|--------------------|--------------------|
| INCOME | | | | | |
| Subscription Income | 5 | 202,845 | | 202,845 | 182,409 |
| Fundraising Income | 6 | 8,383 | | 8,383 | 3,052 |
| Sponsorship Income | 7 | 13,998 | | 13,998 | 32,743 |
| OTHER INCOME | | | | | |
| Other Operating Income | 8 | 5,866 | | 5,866 | 4,730 |
| Grants received | 9 | | 25,129 | 25,129 | 45,747 |
| Direct Club Running Costs | 10 | (225,930) | | (225,930) | (235,359) |
| Other Supporting Costs | 11 | (36,997) | | (36,997) | (29,307) |
| NET (DEFICIT)/PROFIT | | | | (6,706) | 4,015 |

Chester-Le-Street United
Balance Sheet and Notes to Financial Statements
As At 31 May 2025

| | Notes | 2025 £ | 2024 £ |
|--|-------|-----------|-----------|
| Current assets | 3 | 3,687 | 10,393 |
| NET CURRENT ASSETS | | 3,687 | 10,393 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 3,687 | 10,393 |
| Accruals and deferred income | 4 | (900) | (900) |
| NET ASSETS | | 2,787 | 9,493 |
| TOTAL FUNDS | | 2,787 | 9,493 |

Notes

1. General Information

Chester-Le-Street United is a registered charity, registered with the Charity Commission in England & Wales, registered number 1165984. The registered office is 43 Danelaw, Great Lumley, Chester-Le-Street, County Durham, DH3 4LU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared on the accrual basis of accounting under the historical cost convention (unless stated otherwise) and in accordance with applicable charity accounting standards and relevant legislation in England and Wales. The financial statements present a true and fair view of the financial position and results of Chester-Le-Street United for the year ended 31 May 2025.

Mr Lewis Pendleton

Trustee

30th March 2026

Chester-Le-Street United
Detailed Income and Expenditure Account
For The Year Ended 31 May 2025

| | Notes | 2025 | | 2024 | |
|----------------------------------|-----------|---------|-----------|---------|-----------|
| | | £ | £ | £ | £ |
| INCOME | | | | | |
| <i>Subscription Income:</i> | 5 | | | | |
| Players Subscriptions | | 202,845 | | 182,409 | |
| <i>Fundraising Income:</i> | 6 | | | | |
| Raffles | | 4,593 | | | |
| Events | | 2,455 | | | |
| Other Fundraising | | 1,335 | | 3,052 | |
| <i>Sponsorship Income:</i> | 7 | | | | |
| Team Sponsorship | | 13,998 | | 32,743 | |
| | | | 225,226 | | 218,204 |
| OTHER INCOME | 8 | | | | |
| Pitch Hire | | 720 | | | |
| Tournaments | | 2,347 | | | |
| Miscellaneous | | 2,799 | | 50,477 | |
| <i>Grants Received:</i> | 9 | | | | |
| Sport Grants | | 25,129 | | | |
| | | | 30,995 | | 50,477 |
| | | | 256,221 | | 268,681 |
| DIRECT CLUB RUNNING COSTS | 10 | | | | |
| Sporting Equipment | | 37,559 | | 76,937 | |
| Kit Fees | | 50,034 | | 46,508 | |
| Venue & Pitch Hire | | 101,315 | | 69,869 | |
| Referee Fees | | 20,229 | | 22,267 | |
| Tournament Entry Fees | | 16,793 | | 19,778 | |
| | | | (225,930) | | (235,359) |
| OTHER SUPPORTING COSTS | 11 | | | | |
| <i>Cost of sales:</i> | | | | | |
| Coaching costs | | 16,975 | | 11,079 | |
| <i>Administration:</i> | | | | | |
| Courses & Checks | | 2,329 | | 485 | |
| Club Events | | 2,939 | | 1,162 | |
| Travel Expenses | | | | 28 | |
| <i>Supporting Costs:</i> | | | | | |
| Advertising | | 2,309 | | 2,862 | |
| Accountancy Fees | | 900 | | 900 | |
| Bank Charges | | 2 | | - | |
| Charitable Donations | | - | | 750 | |
| Sundry Expenses | | 312 | | 376 | |
| FA Fines | | 1,127 | | - | |
| Presentation Night | | 10,104 | | 11,665 | |
| | | | (36,997) | | (16,553) |
| NET (LOSS)/PROFIT | | | (6,706) | | 4,015 |



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Chester-Le-Street United

On accounts for the year
ended

31st May 2025

Charity no
(if any)

1165984

Set out on pages

Remember to include appropriate parts of section 145(1) of the Act

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 May 2025.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

31/03/2026

Name:

Cameron Dewey

Relevant professional
qualification(s) or body

M.A.A.T

(if any):

Address:

15 Front Street, Shesburn Hill, County Durham,
DH6 1PA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.