

HOWDEN AFC

England & Wales · Charity number 1190166

Details

Status Registered

Legal form CIO

Registered 2020-06-29

Register [View on the Charity Commission register](#)

Contact

Address Gosschalks
61 Queens Gardens
Hull
HU1 3DZ

Phone 07710776051

Email mail@howdenafc.co.uk

Website www.howdenafc.co.uk

Activities

Objects: TO ADVANCE EDUCATION OF CHILDREN BETWEEN THE AGES OF 6 AND 17 RESIDING IN HOWDEN AREA BY PROVIDING FACILITIES AND OPPORTUNITIES FOR PLAYING FOOTBALL SO AS TO PROMOTE AND ENCOURAGE THE PHYSICAL DEVELOPMENT OF SUCH CHILDREN.

Activities: Advancing education and encourage physical development / health by provision of facilities and opportunities for playing football and other sports to people in Howden (East Yorkshire) and the surrounding area.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£133,531	£156,272	-	-
2024-05-31	£132,689	£120,784	-	-
2023-05-31	£83,277	£109,549	-	-
2022-05-31	£51,099	£56,175	-	-
2021-05-31	£138,509	£57,181	-	-

Trustees

Name	Role	Appointed
David Andrew Holt		2020-06-29
Keith Tinkler		2020-06-29
Nicola Anne Fitzpatrick		2020-06-29
Robert James Kirkham		2023-12-11
Sarah Clarke		2023-02-07
Stephen Lee Dillon		2020-06-29

HOWDEN AFC

England & Wales - Charity number 1190166

Accounts

REGISTERED COMPANY NUMBER: CE022339 (England and Wales)
REGISTERED CHARITY NUMBER: 1190166

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025
FOR
HOWDEN AFC**

Sowerby
Chartered Accountants
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

HOWDEN AFC

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HOWDEN AFC

REPORT OF THE TRUSTEES for the Year Ended 31 May 2025

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 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objectives of the charity are to advance the education and well-being (both physical and mental) of children and adults in Howden (East Yorkshire) and surrounding areas. The charity's primary method of achieving its objectives are by the provision of football-based activities through league football teams, social football and community football sessions. Delivery of those sessions is almost wholly by unpaid volunteer coaches who each provide at least 3 hours' coaching and matchday assistance per week. The charity does have paid coaches at entry level for children, SoccerTots and Wildcats.

Public benefit

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit and in planning activities for the year, have kept this in mind.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the period of this report membership has steadily grown and the Club now provides football activities for in the region of 407 members.

Three new U7 teams were formed during the period. Our Ladies team expanded its playing squad significantly and entered into the East Riding County Women's League Division 2, finishing 5th in their first competitive season. Our FA Endorsed Wildcats Centre was launched, providing fun and engaging football education to girls aged 5 to 11. By virtue of this growth and new teams in the region of an additional 45 children are being helped by the charity.

FINANCIAL REVIEW

Reserves policy

The charity has established strong financial processes, which have enabled the charity to improve its financial controls, projections and accountability over the course of the financial year. We have seen an increase in the number of donations and sponsorship of teams within the charity.

The charity maximises financial control by collecting participants' fees monthly in advance by a direct debit system. This enables the charity not only to be able to predict income much more accurately but also to identify where participants are in financial hardship and in need of the charity's assistance.

The policy of the charity is to match regular income from participants as closely to regular operational expenses as possible, relying on grant income for capital expenditure and improvements of facilities. The regular monthly income generated by the direct debits means that the charity did not maintain a reserve in the period.

FUTURE PLANS

In the financial year following the period of this report, the charity aims to continue growing its participant membership by adding more teams/groups.

The charity fully expects to add at least another two U7 teams.

HOWDEN AFC

REPORT OF THE TRUSTEES for the Year Ended 31 May 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

Strategic, operational and business risks which the Charity may face are kept under constant review by the Trustees and discussed at their regular meetings.

The Trustees also undertake a major review of risks once per year.

The charity was registered as a charitable incorporated organisation on 29th June 2020 with the registered number 1190166. Upon incorporation it acquired all assets and took over the operations of its predecessor, the unincorporated organisation known as Howden AFC.

The charity is operated by its board of Trustees and all decisions are taken by them. The Trustees meet every month (as a minimum) to review the financial position of the charity, risks, its operational requirements and take necessary decisions. Where more urgency is required, the trustees will take decisions in writing.

New Trustees are provided with guidance on being charity trustees and a copy of the charity's governing document to brief them on their legal obligations under charity law and the decision-making processes of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE022339 (England and Wales)

Registered Charity number

1190166

Registered office

c/o Mr S L Dillon
Gosschalks
61 Queens Gardens
Hull
East Yorkshire
HU1 3DZ

Trustees

Ms S Clarke
D A Holt
Ms N A Fitzpatrick
K Tinkler
S L Dillon
R J Kirkham

HOWDEN AFC

**REPORT OF THE TRUSTEES
for the Year Ended 31 May 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Patrick Scargill ACA FCCA

Sowerby

Chartered Accountants

Beckside Court

Annie Reed Road

Beverley

East Yorkshire

HU17 0LF

Approved by order of the board of trustees on 24 March 2026 and signed on its behalf by:



Ms N A Fitzpatrick - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOWDEN AFC

Independent examiner's report to the trustees of Howden AFC ('the Company')

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

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.



Patrick Scargill ACA FCCA

The Association of Chartered Certified Accountants

Sowerby
Chartered Accountants
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

24 March 2026

HOWDEN AFC

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 May 2025

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		116,362	13,967	130,329	129,069
Other trading activities	2	2,160	-	2,160	3,085
Investment income	3	642	-	642	535
Other Income		400	-	400	-
Total		119,564	13,967	133,531	132,689
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	55,608	8,967	64,575	57,395
Other trading activities	5	86,697	5,000	91,697	63,389
		142,305	13,967	156,272	120,784
NET INCOME/(EXPENDITURE)		(22,741)	-	(22,741)	11,905
RECONCILIATION OF FUNDS					
Total funds brought forward		94,140	1,950	96,090	84,185
TOTAL FUNDS CARRIED FORWARD		71,399	1,950	73,349	96,090

The notes form part of these financial statements

HOWDEN AFC**BALANCE SHEET****31 May 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	40,675	63,679	104,354	115,193
CURRENT ASSETS					
Debtors	11	661	-	661	1,396
Cash at bank		61,482	1,950	63,432	75,629
		<u>62,143</u>	<u>1,950</u>	<u>64,093</u>	<u>77,025</u>
CREDITORS					
Amounts falling due within one year	12	(31,419)	(63,679)	(95,098)	(96,128)
NET CURRENT ASSETS		<u>30,724</u>	<u>(61,729)</u>	<u>(31,005)</u>	<u>(19,103)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,399</u>	<u>1,950</u>	<u>73,349</u>	<u>96,090</u>
NET ASSETS		<u>71,399</u>	<u>1,950</u>	<u>73,349</u>	<u>96,090</u>
FUNDS	14				
Unrestricted funds				71,399	94,140
Restricted funds				<u>1,950</u>	<u>1,950</u>
TOTAL FUNDS				<u>73,349</u>	<u>96,090</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2026 and were signed on its behalf by:

The notes form part of these financial statements

HOWDEN AFC

BALANCE SHEET - continued
31 May 2025



N A Fitzpatrick - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2025

I. 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.

Howden AFC is a charitable Incorporated organisation, incorporated and domiciled in England. It has its registered office at Gosschalks LLP, 61 Queens Gardens, Hull, HU1 3DZ and principal place of business at Howden School & Technology College, Derwent Road, Howden, DN14 7AL.

The principal activity of the company is the provision of football based activities.

The presentational currency of the financial statements is Pound Sterling (£).

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 is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HOWDEN AFC**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 May 2025**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	<u>2,160</u>	<u>3,085</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>642</u>	<u>535</u>

4. RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Support costs	<u>64,575</u>	<u>57,395</u>

5. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Purchases	49,370	45,917
Hire of plant and machinery	3,825	1,294
Pitch fees	<u>38,502</u>	<u>16,178</u>
	<u>91,697</u>	<u>63,389</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy	2,893	2,016
Depreciation - owned assets	15,462	15,340
Hire of plant and machinery	3,825	1,294
Surplus on disposal of fixed assets	<u>(400)</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Trustees	6	6
Volunteers	88	88
Employees	6	-
	<u>100</u>	<u>94</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	114,662	14,407	129,069
Other trading activities	3,085	-	3,085
Investment income	535	-	535
Total	<u>118,282</u>	<u>14,407</u>	<u>132,689</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	48,428	8,967	57,395
Other trading activities	48,637	14,752	63,389
	<u>97,065</u>	<u>23,719</u>	<u>120,784</u>
NET INCOME/(EXPENDITURE)	21,217	(9,312)	11,905
RECONCILIATION OF FUNDS			
Total funds brought forward	72,923	11,262	84,185

HOWDEN AFC

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 May 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	94,140	1,950	96,090

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 June 2024	130,326	21,659	151,985
Additions	-	4,623	4,623
At 31 May 2025	130,326	26,282	156,608
DEPRECIATION			
At 1 June 2024	24,362	12,430	36,792
Charge for year	13,032	2,430	15,462
At 31 May 2025	37,394	14,860	52,254
NET BOOK VALUE			
At 31 May 2025	92,932	11,422	104,354
At 31 May 2024	105,964	9,229	115,193

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	32	1,367
Other debtors	29	29
Prepayments	600	-
	661	1,396

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	29,176	21,465
Social security and other taxes	25	-
Deferred income	63,680	72,647
Accrued expenses	2,217	2,016
	<u>95,098</u>	<u>96,128</u>

Deferred income relates to grants received for the acquisition of capital assets. These grants will be released as income in line with the depreciation expense of the asset to which it relates.

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	<u>1,600</u>	<u>1,600</u>

14. MOVEMENT IN FUNDS

	At 1/6/24	Net movement in funds	At 31/5/25
	£	£	£
Unrestricted funds			
General fund	94,140	(22,741)	71,399
Restricted funds			
Restricted fund	1,950	-	1,950
TOTAL FUNDS	<u>96,090</u>	<u>(22,741)</u>	<u>73,349</u>

HOWDEN AFC**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 May 2025**14. 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	119,564	(142,305)	(22,741)
Restricted funds			
Restricted fund	13,967	(13,967)	-
TOTAL FUNDS	<u>133,531</u>	<u>(156,272)</u>	<u>(22,741)</u>

Comparatives for movement in funds

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
Unrestricted funds			
General fund	72,923	21,217	94,140
Restricted funds			
Restricted fund	11,262	(9,312)	1,950
TOTAL FUNDS	<u>84,185</u>	<u>11,905</u>	<u>96,090</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,282	(97,065)	21,217
Restricted funds			
Restricted fund	14,407	(23,719)	(9,312)
TOTAL FUNDS	<u>132,689</u>	<u>(120,784)</u>	<u>11,905</u>

HOWDEN AFC**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 May 2025**14. MOVEMENT IN FUNDS - continued**

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

	At 1/6/23 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
General fund	72,923	(1,524)	71,399
Restricted funds			
Restricted fund	11,262	(9,312)	1,950
TOTAL FUNDS	<u>84,185</u>	<u>(10,836)</u>	<u>73,349</u>

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	237,846	(239,370)	(1,524)
Restricted funds			
Restricted fund	28,374	(37,686)	(9,312)
TOTAL FUNDS	<u>266,220</u>	<u>(277,056)</u>	<u>(10,836)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

HOWDEN AFC

England & Wales - Charity number 1190166

Accounts

REGISTERED COMPANY NUMBER: CE022339 (England and Wales)
REGISTERED CHARITY NUMBER: 1190166

**REPORT OF THE TRUSTEES AND
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for the Year Ended 31 May 2024

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REPORT OF THE TRUSTEES
for the Year Ended 31 May 2024

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 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objectives of the charity are to advance the education and well-being (both physical and mental) of children and adults in Howden (East Yorkshire) and surrounding areas. The charity's primary method of achieving its objectives are by the provision of football-based activities through league football teams, social football and community football sessions. Delivery of those sessions is almost wholly by unpaid volunteer coaches who each provide at least 3 hours' coaching and matchday assistance per week. The charity does have paid coaches at entry level for children, SoccerTots and Wildcats.

Public benefit

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit and in planning activities for the year, have kept this in mind.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period of this report membership has steadily grown and the Club now provides football activities for 387 members.

Three new U7 teams were formed, though this subsequently reduced to two. A new U11 girls team ('Hammers') was also formed. A new Ladies team was started, participating in the North Yorkshire Recreational League. Furthermore the success and growth of our pan-disability group has seen it split into adults ('Legends') and juniors ('Heroes'). By virtue of this growth and new teams in the region of an additional 17 adults and 36 children are being helped by the charity.

The charity also increased provision in its hardship bursary fund, ensuring that that the charity could meet the costs of more of its members in genuine financial hardship.

FINANCIAL REVIEW

Reserves policy

The charity has established strong financial processes, which have enabled the charity to improve its financial controls, projections and accountability over the course of the financial year. We have seen an increase in the number of donations and sponsorship of teams within the charity.

The charity maximises financial control by collecting participants' fees monthly in advance by a direct debit system. This enables the charity not only to be able to predict income much more accurately but also to identify where participants are in financial hardship and in need of the charity's assistance.

The policy of the charity is to match regular income from participants as closely to regular operational expenses as possible, relying on grant income for capital expenditure and improvements of facilities. The regular monthly income generated by the direct debits means that the charity did not maintain a reserve in the period.

**REPORT OF THE TRUSTEES
for the Year Ended 31 May 2024**

FUTURE PLANS

In the financial year following the period of this report, the charity aims to continue growing its participant membership by adding more teams/groups.

The charity fully expects to add at least another two U7 teams, as well as becoming established as a full FA Wildcats centre providing sessions for girls 5-12 years old. It is intended that the Ladies team will progress to regular league membership.

The charity is also seeking to improve its facilities by installing drainage of the land on its site that is currently unusable for much of the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Risk management

Strategic, operational and business risks which the Charity may face are kept under constant review by the Trustees and discussed at their regular meetings.

The Trustees also undertake a major review of risks once per year.

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New Trustees are provided with guidance on being charity trustees and a copy of the charity's governing document to brief them on their legal obligations under charity law and the decision-making processes of the charity.

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CE022339 (England and Wales)

Registered Charity number

1190166

Registered office

c/o Mr S L Dillon
Gosschalks
61 Queens Gardens
Hull
East Yorkshire
HU1 3DZ

HOWDEN AFC

**REPORT OF THE TRUSTEES
for the Year Ended 31 May 2024**

Trustees

Ms S Clarke

D P Sharp

D A Holt

Ms N A Fitzpatrick

K Tinkler

S L Dillon

R J Kirkham (appointed 11/12/23)

Independent Examiner

Patrick Scargill ACA FCCA

Sowerby

Chartered Accountants

Beckside Court

Annie Reed Road

Beverley

East Yorkshire

HU17 0LF

Approved by order of the board of trustees on 3 March 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ms N A Fitzpatrick', written in a cursive style.

Ms N A Fitzpatrick - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOWDEN AFC

Independent examiner's report to the trustees of Howden AFC ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

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.



Patrick Scargill ACA FCCA
The Association of Chartered Certified Accountants

Sowerby
Chartered Accountants
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

3 March 2025

HOWDEN AFC

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 May 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		114,662	14,407	129,069	74,492
Other trading activities	2	3,085	-	3,085	8,538
Investment income	3	535	-	535	247
Total		<u>118,282</u>	<u>14,407</u>	<u>132,689</u>	<u>83,277</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	48,428	8,967	57,395	64,527
Other trading activities	5	48,637	14,752	63,389	45,022
		<u>97,065</u>	<u>23,719</u>	<u>120,784</u>	<u>109,549</u>
NET INCOME/(EXPENDITURE)		21,217	(9,312)	11,905	(26,272)
RECONCILIATION OF FUNDS					
Total funds brought forward		72,923	11,262	84,185	110,457
TOTAL FUNDS CARRIED FORWARD		<u><u>94,140</u></u>	<u><u>1,950</u></u>	<u><u>96,090</u></u>	<u><u>84,185</u></u>

The notes form part of these financial statements

HOWDEN AFC

BALANCE SHEET

31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	42,547	72,646	115,193	113,493
CURRENT ASSETS					
Debtors	11	1,396	-	1,396	544
Cash at bank		73,679	1,950	75,629	47,337
		<u>75,075</u>	<u>1,950</u>	<u>77,025</u>	<u>47,881</u>
CREDITORS					
Amounts falling due within one year	12	(23,482)	(72,646)	(96,128)	(77,189)
		<u>51,593</u>	<u>(70,696)</u>	<u>(19,103)</u>	<u>(29,308)</u>
NET CURRENT ASSETS					
		<u>94,140</u>	<u>1,950</u>	<u>96,090</u>	<u>84,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>94,140</u>	<u>1,950</u>	<u>96,090</u>	<u>84,185</u>
NET ASSETS					
		<u>94,140</u>	<u>1,950</u>	<u>96,090</u>	<u>84,185</u>
FUNDS	14				
Unrestricted funds				94,140	72,923
Restricted funds				<u>1,950</u>	<u>11,262</u>
TOTAL FUNDS				<u>96,090</u>	<u>84,185</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 March 2025 and were signed on its behalf by:

The notes form part of these financial statements

HOWDEN AFC

BALANCE SHEET - continued

31 May 2024

N A Fitzpatrick .

N A Fitzpatrick - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2024

I. 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.

Howden AFC is a charitable incorporated organisation, incorporated and domiciled in England. It has its registered office at Gosschalks LLP, 61 Queens Gardens, Hull, HU1 3DZ and principal place of business at Howden School & Technology College, Derwent Road, Howden, DN14 7AL.

The principal activity of the company is the provision of football based activities.

The presentational currency of the financial statements is Pound Sterling (£).

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 is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	3,085	8,538

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	535	247

4. RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Support costs	57,395	64,527

5. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Purchases	45,917	32,064
Hire of plant and machinery	1,294	1,310
Pitch fees	16,178	11,648
	63,389	45,022

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy	2,016	1,920
Depreciation - owned assets	15,340	13,984
Hire of plant and machinery	1,294	1,310

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Trustees	6	6
Volunteers	88	63
	<u>94</u>	<u>69</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,380	(14,888)	74,492
Other trading activities	8,538	-	8,538
Investment income	247	-	247
Total	<u>98,165</u>	<u>(14,888)</u>	<u>83,277</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	56,472	8,055	64,527
Other trading activities	45,022	-	45,022
	<u>101,494</u>	<u>8,055</u>	<u>109,549</u>
NET INCOME/(EXPENDITURE)	(3,329)	(22,943)	(26,272)
RECONCILIATION OF FUNDS			
Total funds brought forward	76,252	34,205	110,457
TOTAL FUNDS CARRIED FORWARD	<u><u>72,923</u></u>	<u><u>11,262</u></u>	<u><u>84,185</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2024

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 June 2023	113,286	21,659	134,945
Additions	17,040	-	17,040
	<u>130,326</u>	<u>21,659</u>	<u>151,985</u>
At 31 May 2024			
DEPRECIATION			
At 1 June 2023	11,329	10,123	21,452
Charge for year	13,033	2,307	15,340
	<u>24,362</u>	<u>12,430</u>	<u>36,792</u>
At 31 May 2024			
NET BOOK VALUE			
At 31 May 2024	105,964	9,229	115,193
	<u>101,957</u>	<u>11,536</u>	<u>113,493</u>
At 31 May 2023			

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	1,367	515
Other debtors	29	29
	<u>1,396</u>	<u>544</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	21,465	2,335
Deferred income	72,647	72,934
Accrued expenses	2,016	1,920
	<u>96,128</u>	<u>77,189</u>

Deferred income relates to grants received for the acquisition of capital assets. These grants will be released as income in line with the depreciation expense of the asset to which it relates.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2024

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	<u>1,600</u>	<u>1,600</u>

14. MOVEMENT IN FUNDS

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
Unrestricted funds			
General fund	72,923	21,217	94,140
Restricted funds			
Restricted fund	11,262	(9,312)	1,950
TOTAL FUNDS	<u>84,185</u>	<u>11,905</u>	<u>96,090</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,282	(97,065)	21,217
Restricted funds			
Restricted fund	14,407	(23,719)	(9,312)
TOTAL FUNDS	<u>132,689</u>	<u>(120,784)</u>	<u>11,905</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/22 £	Net movement in funds £	At 31/5/23 £
Unrestricted funds			
General fund	76,252	(3,329)	72,923
Restricted funds			
Restricted fund	34,205	(22,943)	11,262
TOTAL FUNDS	<u>110,457</u>	<u>(26,272)</u>	<u>84,185</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,165	(101,494)	(3,329)
Restricted funds			
Restricted fund	(14,888)	(8,055)	(22,943)
TOTAL FUNDS	<u>83,277</u>	<u>(109,549)</u>	<u>(26,272)</u>

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

	At 1/6/22 £	Net movement in funds £	At 31/5/24 £
Unrestricted funds			
General fund	76,252	17,888	94,140
Restricted funds			
Restricted fund	34,205	(32,255)	1,950
TOTAL FUNDS	<u>110,457</u>	<u>(14,367)</u>	<u>96,090</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2024

14. 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	216,447	(198,559)	17,888
Restricted funds			
Restricted fund	(481)	(31,774)	(32,255)
TOTAL FUNDS	<u>215,966</u>	<u>(230,333)</u>	<u>(14,367)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

HOWDEN AFC

England & Wales - Charity number 1190166

Accounts

REGISTERED COMPANY NUMBER: CE022339 (England and Wales)
REGISTERED CHARITY NUMBER: 1190166

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023
FOR
HOWDEN AFC**

**Sowerby
Chartered Accountants
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF**

HOWDEN AFC

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2023**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

REPORT OF THE TRUSTEES

for the Year Ended 31 May 2023

The Trustees present their report with the financial statements of the Charity for the year ended 31 May 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objectives of the Charity are to advance the education and well-being (both physical and mental) of children and adults in Howden (East Yorkshire) and surrounding areas. The Charity's primary method of achieving its objectives is by the provision of football-based activities through league football teams, social football and community football sessions. Delivery of those sessions is by unpaid volunteer coaches who each provide at least 3 hours' coaching and matchday assistance per week.

Public benefit

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit and in planning activities for the year, have kept this in mind.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period of this report, the Charity saw more growth and increased the number of football teams/groups it provides sessions for by six. The teams/groups added were a new U6s group, two new U7s teams and an Open Age Men's Second Team (formed from the Charity's existing U16s team plus additional players) through which in the region of 35 additional children and 6 adults are being helped by the Charity.

The Charity also facilitated coach education and development by funding courses and accreditations to better improve the benefits to the Charity's members and other users.

The Charity supported more families on lower incomes or suffering temporary financial hardship through the use of its financial hardship fund, ensuring more young people and adults could carry on exercising for their physical and mental well-being.

FINANCIAL REVIEW

Reserves policy

The Charity has established strong financial processes, which have enabled the Charity to improve its financial controls, projections and accountability over the course of the financial year. We have seen an increase in the number of donations and sponsorship of teams within the Charity.

The Charity maximises financial control by collecting participants' fees monthly in advance by a direct debit system. This enables the charity not only to be able to predict income much more accurately but also to identify where participants are in financial hardship and in need of the Charity's assistance.

The policy of the Charity is to match regular income from participants as closely to regular operational expenses as possible, relying in grant income for capital expenditure and improvements of facilities. The regular monthly income generated by the direct debits means that the Charity did not maintain a reserve in the period.

FUTURE PLANS

In the financial year following the period of this report, the Charity aims to continue growing its participant membership by adding more teams/groups. In particular, the Charity will be seeking to add more girls' teams and more social/community football initiatives.

HOWDEN AFC

REPORT OF THE TRUSTEES

for the Year Ended 31 May 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable incorporated organisation (CIO) as defined by the Charities Act 2011.

Risk management

Strategic, operational and business risks which the Charity may face are kept under constant review by the Trustees and discussed at their regular meetings.

The Trustees also undertake a major review of risks once per year.

The Charity was registered as a charitable incorporated organisation on 29th June 2020 with the registered number 1190166. Upon incorporation it acquired all assets and took over the operations of its predecessor, the unincorporated organisation known as Howden AFC.

The Charity is operated by its board of Trustees and all decisions are taken by them. The Trustees meet every month (as a minimum) to review the financial position of the Charity, risks, its operational requirements and take necessary decisions. Where more urgency is required, the trustees will take decisions in writing.

New Trustees are provided with guidance on being charity trustees and a copy of the Charity's governing document to brief them on their legal obligations under charity law and the decision making processes of the Charity.

HOWDEN AFC

REPORT OF THE TRUSTEES

for the Year Ended 31 May 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190166

Registered office

c/o Mr S L Dillon

Gosschalks

61 Queens Gardens

Hull

East Yorkshire

HU1 3DZ

Trustees

Ms S Clarke (appointed 7/2/23)

D P Sharp

D A Holt

Ms N A Fitzpatrick

K Tinkler

S L Dillon

R J Kirkham (appointed 11/12/23)

Independent Examiner

Patrick Scargill FCCA

Sowerby

Chartered Accountants

Beckside Court

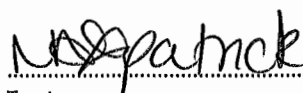
Annie Reed Road

Beverley

East Yorkshire

HU17 0LF

Approved by order of the board of trustees on 18/3/2024 and signed on its behalf by:


.....

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOWDEN AFC**

Independent examiner's report to the trustees of Howden AFC ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated organisation for the year ended 31 May 2023.

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').

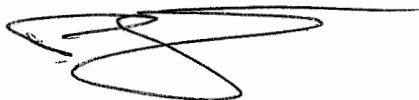
I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

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 Charitable Incorporated Organisation 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 contents 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.



Patrick Scargill FCCA
The Association of Chartered Certified Accountants

Sowerby
Chartered Accountants
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

Date: 18/3/2024

HOWDEN AFC

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 May 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		89,380	(14,888)	74,492	81,747
Other trading activities	2	8,538	-	8,538	3,554
Investment income	3	<u>247</u>	<u>-</u>	<u>247</u>	<u>3</u>
Total		<u>98,165</u>	<u>(14,888)</u>	<u>83,277</u>	<u>85,304</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	56,472	8,055	64,527	34,231
Other trading activities	5	<u>45,022</u>	<u>-</u>	<u>45,022</u>	<u>21,944</u>
		101,494	8,055	109,549	56,175
NET INCOME/(EXPENDITURE)		(3,329)	(22,943)	(26,272)	29,129
RECONCILIATION OF FUNDS					
Total funds brought forward		76,252	34,205	110,457	81,328
TOTAL FUNDS CARRIED FORWARD		<u>72,923</u>	<u>11,262</u>	<u>84,185</u>	<u>110,457</u>

The notes form part of these financial statements

HOWDEN AFC

BALANCE SHEET
31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	41,000	72,493	113,493	23,533
CURRENT ASSETS					
Debtors	11	544	-	544	993
Cash at bank		<u>36,075</u>	<u>11,262</u>	<u>47,337</u>	<u>86,972</u>
		36,619	11,262	47,881	87,965
CREDITORS					
Amounts falling due within one year	12	(4,696)	(72,493)	(77,189)	(1,041)
NET CURRENT ASSETS		<u>31,923</u>	<u>(61,231)</u>	<u>(29,308)</u>	<u>86,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,923</u>	<u>11,262</u>	<u>84,185</u>	<u>110,457</u>
NET ASSETS		<u>72,923</u>	<u>11,262</u>	<u>84,185</u>	<u>110,457</u>
FUNDS	14				
Unrestricted funds				72,923	76,252
Restricted funds				<u>11,262</u>	<u>34,205</u>
TOTAL FUNDS				<u>84,185</u>	<u>110,457</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/2024 and were signed on its behalf by:

NASH Patrick
Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable incorporated organisation, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Howden AFC is a charitable incorporated organisation, incorporated and domiciled in England. It has its registered office at Gosschalks LLP, 61 Queens Gardens, Hull, HU1 3DZ and principal place of business at Howden School & Technology College, Derwent Road, Howden, DN14 7AL.

The principal activity of the company is the provision of football based activities.

The presentational currency of the financial statements is Pound Sterling (£).

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 is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>8,538</u>	<u>3,554</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>247</u>	<u>3</u>

4. RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Support costs	<u>64,527</u>	<u>34,231</u>

5. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Purchases	32,064	12,058
Hire of plant and machinery	1,310	1,310
Pitch fees	<u>11,648</u>	<u>8,576</u>
	<u>45,022</u>	<u>21,944</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy	1,920	720
Depreciation - owned assets	13,984	3,319
Hire of plant and machinery	<u>1,310</u>	<u>1,310</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Trustees	6	8
Volunteers	<u>64</u>	<u>63</u>
	<u>70</u>	<u>71</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	47,542	34,205	81,747
Other trading activities	3,554	-	3,554
Investment income	<u>3</u>	<u>-</u>	<u>3</u>
Total	<u>51,099</u>	<u>34,205</u>	<u>85,304</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	34,231	-	34,231
Other trading activities	<u>21,944</u>	<u>-</u>	<u>21,944</u>
	56,175	-	56,175
NET INCOME/(EXPENDITURE)	(5,076)	34,205	29,129
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>81,328</u>	<u>-</u>	<u>81,328</u>
TOTAL FUNDS CARRIED FORWARD	<u>76,252</u>	<u>34,205</u>	<u>110,457</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 June 2022	10,258	20,743	31,001
Additions	<u>103,028</u>	<u>916</u>	<u>103,944</u>
At 31 May 2023	<u>113,286</u>	<u>21,659</u>	<u>134,945</u>
DEPRECIATION			
At 1 June 2022	-	7,468	7,468
Charge for year	<u>11,329</u>	<u>2,655</u>	<u>13,984</u>
At 31 May 2023	<u>11,329</u>	<u>10,123</u>	<u>21,452</u>
NET BOOK VALUE			
At 31 May 2023	<u>101,957</u>	<u>11,536</u>	<u>113,493</u>
At 31 May 2022	<u>10,258</u>	<u>13,275</u>	<u>23,533</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	515	964
Other debtors	<u>29</u>	<u>29</u>
	<u>544</u>	<u>993</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,335	321
Deferred income	72,934	-
Accrued expenses	<u>1,920</u>	<u>720</u>
	<u>77,189</u>	<u>1,041</u>

Deferred income relates to grants received for the acquisition of capital assets. These grants will be released as income in line with the depreciation expense of the asset to which it relates.

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>1,600</u>	<u>1,600</u>

14. MOVEMENT IN FUNDS

	At 1/6/22	Net movement in funds	At 31/5/23
	£	£	£
Unrestricted funds			
General fund	76,252	(3,329)	72,923
Restricted funds			
Restricted fund	34,205	(22,943)	11,262
	<u>110,457</u>	<u>(26,272)</u>	<u>84,185</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,165	(101,494)	(3,329)
Restricted funds			
Restricted fund	(14,888)	(8,055)	(22,943)
	<u>83,277</u>	<u>(109,549)</u>	<u>(26,272)</u>
TOTAL FUNDS			

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2023

14. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/6/21 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	81,328	(5,076)	76,252
Restricted funds			
Restricted fund	-	34,205	34,205
	<u>81,328</u>	<u>29,129</u>	<u>110,457</u>
TOTAL FUNDS	<u>81,328</u>	<u>29,129</u>	<u>110,457</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,099	(56,175)	(5,076)
Restricted funds			
Restricted fund	34,205	-	34,205
	<u>85,304</u>	<u>(56,175)</u>	<u>29,129</u>
TOTAL FUNDS	<u>85,304</u>	<u>(56,175)</u>	<u>29,129</u>

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

	At 1/6/21 £	Net movement in funds £	At 31/5/23 £
Unrestricted funds			
General fund	81,328	(8,405)	72,923
Restricted funds			
Restricted fund	-	11,262	11,262
	<u>81,328</u>	<u>2,857</u>	<u>84,185</u>
TOTAL FUNDS	<u>81,328</u>	<u>2,857</u>	<u>84,185</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2023

14. 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	149,264	(157,669)	(8,405)
Restricted funds			
Restricted fund	19,317	(8,055)	11,262
TOTAL FUNDS	<u>168,581</u>	<u>(165,724)</u>	<u>2,857</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

HOWDEN AFC

England & Wales - Charity number 1190166

Accounts

REGISTERED CHARITY NUMBER: 1190166

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
Howden AFC

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Howden AFC

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for the Year Ended 31 May 2022

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Howden AFC
Report of the Trustees
for the Year Ended 31 May 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. 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).

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 May 2022. This is the second report since Howden AFC ('the Charity') incorporated as a CIO.

The Charity Information forms part of this Trustee Report

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objectives of the Charity are to advance the education and well-being (both physical and mental) of children and adults in Howden (East Yorkshire) and surrounding areas.

The Charity's primary methods for achieving its objectives are by provision of football-based activities through league football teams, social football and community football sessions. Delivery of those sessions is by unpaid volunteer coaches who each provide at least 3 hours' coaching and match day assistance per week.

Public benefit

The Trustees have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit and in planning the activities for the year, have kept this in mind.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity's initial operations following incorporation commenced in the aftermath of the first UK Coronavirus lockdown. The Charity's objectives could not have been more relevant.

During the period of this report, the Charity saw a large upsurge in interest in physical activity and general well-being. The Charity was able to increase the number of football teams / groups its provided sessions by six. The teams / groups added were a new walking football team, a Pan-Disability team, U6s group, two U7s teams, and an U11 girls' team ('Falcons'), through which in the region of 60 additional children & 10 adults are being helped by the Charity.

FINANCIAL REVIEW

Reserves policy

The Charity has established strong financial processes which have enabled the Charity to improve its financial controls, projections and accountability over the course of the financial year. We have seen an increase in the number of donations and sponsorship of teams within the Charity.

The Charity maximises financial control by collecting participants' fees monthly in advance by a direct debit system. This enables the Charity not only to be able to predict income much more accurately but also to identify where participants are in financial hardship and in need of the Charity's assistance.

The policy of the Charity is to match regular income from participants as closely to regular operational expenses as possible, relying on grant income for capital expenditure and improvements of facilities. The regular monthly income generated by direct debits means that the Charity did not maintain a reserve in the period.

Howden AFC

Report of the Trustees
for the Year Ended 31 May 2022

FUTURE PLANS

In the financial year following the period of this report, the Charity aims to continue growing its participant membership by adding more teams / groups. In particular, the Charity will be seeking to add more girls' teams and more social / community football initiatives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

Strategic, operational and business risks which the Charity may face are kept under constant review by the Trustees and discussed at their regular meetings.

The Trustees also undertake a major review of risks once per year.

The Charity was registered as a charitable incorporated organisation on 29 June 2020 with registered number 1190166. Upon incorporation it acquired all assets and took over the operations of its predecessor, the unincorporated organisation also known as Howden AFC.

The Charity is operated by its board of Trustees and all decisions are taken by them. The Trustees meet every month (as a minimum) to review the financial position of the Charity, risks, its operational requirements and take necessary decisions. Where more urgency is required, the Trustees will take decisions in writing.

New Trustees are provided with guidance on being charity trustees and a copy of the Charity's governing document to brief them on their legal obligations under charity law and the decision-making processes of the Charity.

Three new Trustees were appointed during the period, on 14 March 2022:-

Sarah Murray
Peter Dugmore
Damian Sharp

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190166

Principal address

c/o Gosschalks LLP
61 Queens Gardens
Hull
HU1 3DZ

Trustees

Mrs N J Claybourn (resigned 3/10/2022)
Mr D A Holt
Mr K Tinkler
Mrs N A Fitzpatrick
Mr S L Dillon
Mr D P Sharp (appointed 14/3/2022)
Mr P Dugmore (appointed 14/3/2022)
Mrs S Murray (appointed 14/3/2022)

Howden AFC

Report of the Trustees
for the Year Ended 31 May 2022

REFERENCE AND ADMINISTRATIVE DETAILS

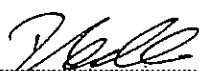
Independent Examiner

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Bankers

HSBC
Market Place
Selby
N.Yorks
YO8 4PA

Approved by order of the board of trustees on 24/03/2023..... and signed on its behalf by:


.....
Mr D A Holt - Trustee

Independent Examiner's Report to the Trustees of
Howden AFC

Independent examiner's report to the trustees of Howden AFC

I report to the charity trustees on my examination of the accounts of Howden AFC (the Trust) for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.



Sophie Holmes
ACA FCCA
360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date: 31/3/23

Howden AFC

Statement of Financial Activities
for the Year Ended 31 May 2022

	Notes	Unrestricted fund £	Restricted fund £	31/5/22 Total funds £	31/5/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		47,542	34,205	81,747	134,743
Other trading activities	2	3,554	-	3,554	3,739
Investment income	3	3	-	3	27
Total		51,099	34,205	85,304	138,509
EXPENDITURE ON					
Raising funds	4	47,599	-	47,599	54,433
Other		8,576	-	8,576	2,748
Total		56,175	-	56,175	57,181
NET INCOME/(EXPENDITURE)		(5,076)	34,205	29,129	81,328
RECONCILIATION OF FUNDS					
Total funds brought forward		81,328	-	81,328	-
TOTAL FUNDS CARRIED FORWARD		76,252	34,205	110,457	81,328

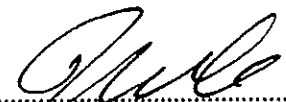
The notes form part of these financial statements

Howden AFC

Balance Sheet
31 May 2022

	Notes	Unrestricted fund £	Restricted fund £	31/5/22 Total funds £	31/5/21 Total funds £
FIXED ASSETS					
Tangible assets	8	23,533	-	23,533	25,462
CURRENT ASSETS					
Debtors	9	993	-	993	630
Cash at bank		52,767	34,205	86,972	58,379
		53,760	34,205	87,965	59,009
CREDITORS					
Amounts falling due within one year	10	(1,041)	-	(1,041)	(3,143)
NET CURRENT ASSETS		52,719	34,205	86,924	55,866
TOTAL ASSETS LESS CURRENT LIABILITIES		76,252	34,205	110,457	81,328
NET ASSETS		76,252	34,205	110,457	81,328
FUNDS	11				
Unrestricted funds				76,252	81,328
Restricted funds				34,205	-
TOTAL FUNDS				110,457	81,328

The financial statements were approved by the Board of Trustees and authorised for issue on 27/03/23
and were signed on its behalf by:


.....
Mr D A Holt - Trustee

The notes form part of these financial statements

Howden AFC

Notes to the Financial Statements **for the Year Ended 31 May 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Taxation

The charity is exempt from 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

2. OTHER TRADING ACTIVITIES

	31/5/22	31/5/21
	£	£
Fundraising events	<u>3,554</u>	<u>3,739</u>

3. INVESTMENT INCOME

	31/5/22	31/5/21
	£	£
Deposit account interest	<u>3</u>	<u>27</u>

4. RAISING FUNDS

Raising donations and legacies

	31/5/22	31/5/21
	£	£
Support costs	<u>34,231</u>	<u>41,649</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/5/22	31/5/21
Trustees	8	5
Volunteers	<u>63</u>	<u>34</u>
	<u>71</u>	<u>39</u>

No employees received emoluments in excess of £60,000.

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,743	-	134,743
Other trading activities	3,739	-	3,739
Investment income	27	-	27
Total	<u>138,509</u>	<u>-</u>	<u>138,509</u>
 EXPENDITURE ON			
Raising funds	54,433	-	54,433
Other	2,748	-	2,748
Total	<u>57,181</u>	<u>-</u>	<u>57,181</u>
 NET INCOME	<u>81,328</u>	<u>-</u>	<u>81,328</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>81,328</u></u>	<u><u>-</u></u>	<u><u>81,328</u></u>

8. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 June 2021	8,868	20,743	29,611
Additions	1,390	-	1,390
At 31 May 2022	<u>10,258</u>	<u>20,743</u>	<u>31,001</u>
 DEPRECIATION			
At 1 June 2021	-	4,149	4,149
Charge for year	-	3,319	3,319
At 31 May 2022	<u>-</u>	<u>7,468</u>	<u>7,468</u>
 NET BOOK VALUE			
At 31 May 2022	<u>10,258</u>	<u>13,275</u>	<u>23,533</u>
At 31 May 2021	<u>8,868</u>	<u>16,594</u>	<u>25,462</u>

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Trade debtors	964	601
Other debtors	29	29
	993	630

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Trade creditors	321	2,423
Other creditors	720	720
	1,041	3,143

11. MOVEMENT IN FUNDS

	At 1/6/21	Net movement in funds	At 31/5/22
	£	£	£
Unrestricted funds			
General fund	81,328	(5,076)	76,252
Restricted funds			
Restricted Funds	-	34,205	34,205
	81,328	29,129	110,457

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	51,099	(56,175)	(5,076)
Restricted funds			
Restricted Funds	34,205	-	34,205
	85,304	(56,175)	29,129

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31/5/21 £
Unrestricted funds		
General fund	81,328	81,328
TOTAL FUNDS	<u>81,328</u>	<u>81,328</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,509	(57,181)	81,328
TOTAL FUNDS	<u>138,509</u>	<u>(57,181)</u>	<u>81,328</u>

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

	At 1/6/20 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	-	76,252	76,252
Restricted funds			
Restricted Funds	-	34,205	34,205
TOTAL FUNDS	<u>-</u>	<u>110,457</u>	<u>110,457</u>

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

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	189,608	(113,356)	76,252
Restricted funds			
Restricted Funds	34,205	-	34,205
TOTAL FUNDS	<u>223,813</u>	<u>(113,356)</u>	<u>110,457</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

Howden AFC

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	31/5/22 £	31/5/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	743	36,285
Grants	34,023	51,156
Membership Subs	24,637	35,230
Membership Fees	22,344	12,072
	81,747	134,743
Other trading activities		
Fundraising events	3,554	3,739
Investment income		
Deposit account interest	3	27
Total incoming resources	85,304	138,509
EXPENDITURE		
Other trading activities		
Purchases	12,058	11,865
Hire of plant and machinery	1,310	919
	13,368	12,784
Other		
Pitch Fees	8,576	2,748
Support costs		
Management		
Insurance	726	857
Postage and stationery	34	18
Sundries	1,380	5,317
Rent	15,693	14,949
Plant and machinery	3,319	4,149
	21,152	25,290
Finance		
Bank charges	1,131	650
Information technology		
Repairs and renewals	10,863	5,922

This page does not form part of the statutory financial statements

Howden AFC

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	31/5/22 £	31/5/21 £
Information technology		
Other 2		
IT Software Subscriptions	365	485
Governance costs		
Accountancy and legal fees	720	9,302
Total resources expended	56,175	57,181
Net income	29,129	81,328

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
Howden AFC

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

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for the Year Ended 31 May 2021

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Howden AFC

Report of the Trustees **for the Year Ended 31 May 2021**

The trustees 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).

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 May 2021. This is the first such report since Howden AFC ('the Charity') incorporated as a CIO.

The Charity Information forms part of this Trustee Report

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objectives of the Charity are to advance the education and well-being (both physical and mental) of children and adults in Howden (East Yorkshire) and surrounding areas.

The Charity's primary methods for achieving its objectives are by provision of football-based activities through league football teams, social football and community football sessions. Delivery of those sessions is by unpaid volunteer coaches who each provide at least 3 hours' coaching and match day assistance per week.

Public benefit

The Trustees have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit and in planning the activities for the year, have kept this in mind.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity's initial operations following incorporation commenced in the aftermath of the first UK Coronavirus lockdown. The Charity's objectives could not have been more relevant.

During the period of this report, the Charity saw a large upsurge in interest in physical activity and general well-being. The Charity was able to increase the number of football teams / groups its provided sessions by three. The Trustees were pleased to note that this included the Charity's second girls' football team. The teams / groups added were a new U6s group, an U7s team ('Rockets'), and an U11 girls' team ('Storm'), through which in the region of 40 additional children are being helped by the Charity

FINANCIAL REVIEW

Reserves policy

The Charity has maximised its financial control in the period by collecting participants' fees monthly in advance by a direct debit system, moving away from the cash-based system of the old unincorporated association. This enables the Charity not only to be able to predict income much more accurately but also to identify where participants are in financial hardship and in need of the Charity's assistance.

The policy of the Charity is to match regular income from participants as closely to regular operational expenses as possible, relying on grant income for capital expenditure and improvements of facilities. The regular monthly income generated by direct debits means that the Charity did not maintain a reserve in the period.

FUTURE PLANS

In the financial year following the period of this report, the Charity aims to continue growing its participant membership by adding more teams / groups. In particular, the Charity will be seeking to add more girls' teams and more social / community football initiatives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Howden AFC

Report of the Trustees
for the Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was registered as a charitable incorporated organisation on 29 June 2020 with registered number 1190166. Upon incorporation it acquired all assets and took over the operations of its predecessor, the unincorporated organisation also known as Howden AFC.

The Charity is operated by its board of Trustees and all decisions are taken by them. The Trustees meet every month (as a minimum) to review the financial position of the Charity, risks, its operational requirements and take necessary decisions. Where more urgency is required, the Trustees will take decisions in writing.

New Trustees are provided with guidance on being charity trustees and a copy of the Charity's governing document to brief them on their legal obligations under charity law and the decision-making processes of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190166

Principal address

c/o Gosschalks LLP
61 Queens Gardens
Hull
HU1 3DZ

Trustees

Mrs N J Claybourn (appointed 29/6/2020)
Mr D A Holt (appointed 29/6/2020)
Mr K Tinkler (appointed 29/6/2020)
Mrs N A Fitzpatrick (appointed 29/6/2020)
Mr S L Dillon (appointed 29/6/2020)
Mr D P Sharp (appointed 14/3/2022)
Mr P Dugmore (appointed 14/3/2022)
Mrs S Murray (appointed 14/3/2022)

Independent Examiner

360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Bankers

HSBC
Market Place
Selby
N.Yorks
YO8 4PA

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



.....
Mrs N J Claybourn - Trustee

Independent Examiner's Report to the Trustees of
Howden AFC

Independent examiner's report to the trustees of Howden AFC

I report to the charity trustees on my examination of the accounts of Howden AFC (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Andrew Steele
FCA FCCA
360 Accountants Limited
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date:

Howden AFC

Statement of Financial Activities
for the Year Ended 31 May 2021

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		134,743
Other trading activities	2	3,739
Investment income	3	27
Total		138,509
 EXPENDITURE ON		
Raising funds	4	54,433
Other		2,748
Total		57,181
 NET INCOME		81,328
 TOTAL FUNDS CARRIED FORWARD		81,328

The notes form part of these financial statements

Howden AFC

Balance Sheet
31 May 2021

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	7	25,462
CURRENT ASSETS		
Debtors	8	630
Cash at bank		58,379
		59,009
CREDITORS		
Amounts falling due within one year	9	(3,143)
NET CURRENT ASSETS		55,866
TOTAL ASSETS LESS CURRENT LIABILITIES		81,328
NET ASSETS		81,328
FUNDS	10	
Unrestricted funds		81,328
TOTAL FUNDS		81,328

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


.....
Mrs N J Claybourn - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Taxation

The charity is exempt from 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

2. OTHER TRADING ACTIVITIES

Fundraising events	£ 3,739
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3. INVESTMENT INCOME

Deposit account interest	£ 27
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4. RAISING FUNDS

Raising donations and legacies

Support costs	£ 41,649
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

Trustees	5
Volunteers	34
	<u>39</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
Additions	<u>8,868</u>	<u>20,743</u>	<u>29,611</u>
DEPRECIATION			
Charge for year	<u>-</u>	<u>4,149</u>	<u>4,149</u>
NET BOOK VALUE			
At 31 May 2021	<u>8,868</u>	<u>16,594</u>	<u>25,462</u>

Howden AFC

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	601
Other debtors	29
	630

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	2,423
Other creditors	720
	3,143

10. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/5/21 £
Unrestricted funds		
General fund	81,328	81,328
TOTAL FUNDS	81,328	81,328

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,509	(57,181)	81,328
TOTAL FUNDS	138,509	(57,181)	81,328

11. RELATED PARTY DISCLOSURES

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

Howden AFC

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	36,285
Grants	51,156
Membership Subs	35,230
Membership Fees	12,072
	134,743

Other trading activities

Fundraising events	3,739
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Investment income

Deposit account interest	27
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Total incoming resources	
	138,509

EXPENDITURE

Other trading activities

Purchases	11,865
Hire of plant and machinery	919
	12,784

Other

Pitch Fees	2,748
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Support costs

Management	
Insurance	857
Postage and stationery	18
Sundries	5,317
Rent	14,949
Plant and machinery	4,149
	25,290

Finance

Bank charges	650
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Information technology

Repairs and renewals	5,922
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Other 2

IT Software Subscriptions	485
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Governance costs

Accountancy and legal fees	9,302
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This page does not form part of the statutory financial statements

Howden AFC

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

	£
Total resources expended	57,181
Net income	81,328

APPROVAL