

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
		<hr/> 59,009
CREDITORS		
Amounts falling due within one year	9	(3,143)
NET CURRENT ASSETS		<hr/> 55,866
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 81,328
NET ASSETS		<hr/> 81,328
FUNDS	10	
Unrestricted funds		81,328
TOTAL FUNDS		<hr/> 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
	39

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

7. TANGIBLE FIXED ASSETS

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

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
	<hr/>
	630
	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	2,423
Other creditors	720
	<hr/>
	3,143
	<hr/>

10. MOVEMENT IN FUNDS

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	138,509	(57,181)	81,328
	<hr/>	<hr/>	<hr/>

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
	<hr/>
	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	<hr/>
	138,509

EXPENDITURE

Other trading activities

Purchases	11,865
Hire of plant and machinery	919
	<hr/>
	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
	<hr/>
	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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Howden AFC

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

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

APPROVAL