

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

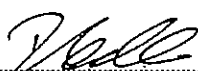
Independent Examiner

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 on24/03/2023..... 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
	<hr/> 993 <hr/>	<hr/> 630 <hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/> 81,328 <hr/>	<hr/> 29,129 <hr/>	<hr/> 110,457 <hr/>

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
	<hr/> 85,304 <hr/>	<hr/> (56,175) <hr/>	<hr/> 29,129 <hr/>

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
	<hr/> 81,747	<hr/> 134,743
Other trading activities		
Fundraising events	3,554	3,739
Investment income		
Deposit account interest	3	27
	<hr/>	<hr/>
Total incoming resources	85,304	138,509
EXPENDITURE		
Other trading activities		
Purchases	12,058	11,865
Hire of plant and machinery	1,310	919
	<hr/> 13,368	<hr/> 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
	<hr/> 21,152	<hr/> 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