

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**

	Page
Report of the Trustees	1 to 3
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

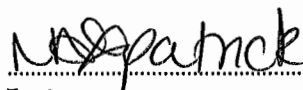
Annie Reed Road

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').

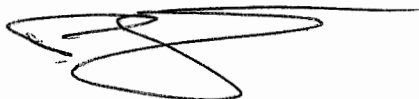
I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

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
	<hr/>	<hr/>	<hr/>
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.