

**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 2024  
FOR  
HOWDEN AFC**

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

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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**

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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**

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**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**

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

**HOWDEN AFC**

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

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**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

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### 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				
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>118,282</u>	<u>14,407</u>	<u>132,689</u>	<u>83,277</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
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>
<b>NET INCOME/(EXPENDITURE)</b>		21,217	(9,312)	11,905	(26,272)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		72,923	11,262	84,185	110,457
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	42,547	72,646	115,193	113,493
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>94,140</u>	<u>1,950</u>	<u>96,090</u>	<u>84,185</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>94,140</u>	<u>1,950</u>	<u>96,090</u>	<u>84,185</u>
<b>NET ASSETS</b>					
		<u>94,140</u>	<u>1,950</u>	<u>96,090</u>	<u>84,185</u>
<b>FUNDS</b>	14				
Unrestricted funds				94,140	72,923
Restricted funds				<u>1,950</u>	<u>11,262</u>
<b>TOTAL FUNDS</b>				<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

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N A Fitzpatrick .

N A Fitzpatrick - Trustee

The notes form part of these financial statements

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

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	89,380	(14,888)	74,492
Other trading activities	8,538	-	8,538
Investment income	247	-	247
<b>Total</b>	<u>98,165</u>	<u>(14,888)</u>	<u>83,277</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
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>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(3,329)</u>	<u>(22,943)</u>	<u>(26,272)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	76,252	34,205	110,457
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>72,923</u>	<u>11,262</u>	<u>84,185</u>

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

**10. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
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			
<b>DEPRECIATION</b>			
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			
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	72,923	21,217	94,140
<b>Restricted funds</b>			
Restricted fund	11,262	(9,312)	1,950
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	118,282	(97,065)	21,217
<b>Restricted funds</b>			
Restricted fund	14,407	(23,719)	(9,312)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	76,252	(3,329)	72,923
<b>Restricted funds</b>			
Restricted fund	34,205	(22,943)	11,262
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	98,165	(101,494)	(3,329)
<b>Restricted funds</b>			
Restricted fund	(14,888)	(8,055)	(22,943)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	76,252	17,888	94,140
<b>Restricted funds</b>			
Restricted fund	34,205	(32,255)	1,950
<b>TOTAL FUNDS</b>	<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**

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**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 £
<b>Unrestricted funds</b>			
General fund	216,447	(198,559)	17,888
<b>Restricted funds</b>			
Restricted fund	(481)	(31,774)	(32,255)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.