

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

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

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><u>71,399</u></u>	<u><u>1,950</u></u>	<u><u>73,349</u></u>	<u><u>96,090</u></u>
FUNDS					
	14				
Unrestricted funds				71,399	94,140
Restricted funds				<u>1,950</u>	<u>1,950</u>
TOTAL FUNDS					
				<u><u>73,349</u></u>	<u><u>96,090</u></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

- 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 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.