

AFC NEWBIGGIN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED JUNE 30, 2023

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AFC NEWBIGGIN

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED JUNE 30, 2023

Trustees	Paul Forster, Chair (appointed 4 March 2022) John Messenger (appointed 4 March 2022) Barry Ternent (appointed 4 March 2022) Jessica Burns, Treasurer (appointed 4 March 2022) Lynn Burns (appointed 4 March 2022)
Charity registered number	1198412
Principal office	c/o 30 Welfare Crescent Newbiggin by the Sea NE64 6SA
Principal operating office	Newbiggin Sports & Community Hub Woodhorn Road Newbiggin by the Sea NE64 6HG

**TRUSTEES' REPORT
FOR THE PERIOD ENDED JUNE 30, 2023**

The Trustees present their annual report together with the financial statements of AFC Newbiggin for the period 4 March 2022 to 30 June 2023.

Objectives and activities

● **Policies and objectives**

The charitable objectives of the CIO are to promote community participation for healthy recreation for the public benefit by the provision of facilities and coaching for the playing of Association football in Newbiggin by the Sea.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Volunteers**

The club rely upon volunteers, this fluctuates during different times of the year. Volunteers are crucial to the successful running of the club and its future.

● **Main activities undertaken to further the Charity's purposes for the public benefit**

The club has a policy of being fully inclusive and supporting families of Newbiggin by the Sea and surrounding areas including in that any families that are financially disadvantaged we will support.

Achievements and performance

● **Main achievements of the Charity**

In the period to 30th June 2023 the club has prospered and took positive steps to grow both the junior and senior sections in line with its 5 year development plan. We have worked positively with Northumberland County Council and Sport England and the people of Newbiggin to improve and develop the ground.

● **Fundraising activities and income generation**

The club relies on the goodwill and support of the local community to participate in fundraising events, this income is crucial to the day to day running of the club.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023**

Financial review

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

At the year end, free reserves were £7,228. Trustees intend to use this surplus to increase the charities activities and where possible continue to increase reserves gradually for greater financial flexibility in future years.

• **Finance review**

For the period to 30th June 2024 income of £60,288 was received with expenditure of £19,925. Closing funds amount to £40,363. Grants of £32,000 have been received in the year including a restricted grant of £30,000 from Newbiggin Town Council (via Northumberland County Council) re pitch development.

Structure, governance and management

• **Constitution**

AFC Newbiggin is a registered charity, number 1198412, the charity was incorporated on 4 March 2022 and established under the constitution of a CIO, that established the objects and powers that govern the operation of the charity. The only voting members are its charity trustees.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

• **Policies adopted for the induction and training of Trustees**

The new trustees are given copies of relevant paperwork and documentation to ensure that they understand the constitution of the charity and its activities, they are invited to meet with the Chair of Trustees.

Plans for future periods

The goals for the coming 12 months are to progress the club in accordance with the development plan which are as follows:

- 1) Increase junior participation
- 2) Increase senior participation
- 3) Ground improvements
- 4) Increase volunteers

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 March 2025 and signed on their behalf by:

Paul Forster
(Chair of Trustees)

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED JUNE 30, 2023**

Independent Examiner's Report to the Trustees of AFC Newbiggin ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 30 June 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 31 March 2025

Joanne Scott FCCA

190 Newbiggin Road
Ashington, NE63 0TL

AFC NEWBIGGIN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED JUNE 30, 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from:				
Donations and legacies	3	30,000	3,960	33,960
Charitable activities	4	-	14,976	14,976
Other income	5	-	11,352	11,352
Total income		30,000	30,288	60,288
Expenditure on:				
Charitable activities	6	-	19,925	19,925
Total expenditure		-	19,925	19,925
Net income		30,000	10,363	40,363
Transfers between funds	11	(30,000)	30,000	-
Net movement in funds		-	40,363	40,363
Reconciliation of funds:				
Net movement in funds		-	40,363	40,363
Total funds carried forward		-	40,363	40,363

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 8 to 14 form part of these financial statements.

AFC NEWBIGGIN

**BALANCE SHEET
AS AT JUNE 30, 2023**

	Note		2023 £
Tangible assets	9		33,135
			<hr/>
			33,135
Current assets			
Debtors	10	3,477	
Cash at bank and in hand		3,751	
		<hr/>	
		7,228	
		<hr/>	
Net current assets			7,228
			<hr/>
Total assets less current liabilities			40,363
			<hr/>
Total net assets			40,363
			<hr/> <hr/>
Charity funds			
Unrestricted funds	11		40,363
			<hr/>
Total funds			40,363
			<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees on 31 March 2025 and signed on their behalf by:

Paul Forster
(Chair of Trustees)

The notes on pages 8 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

1. General information

The charity is a charitable incorporated organisation (CIO), a registered charity number 1198142 in England and Wales. The address of the registered office is 30 Welfare Crescent, Newbiggin by the Sea, NE64 6SA.

The charity was incorporated on 4 March 2022 and these financial statements cover the period to 30th June 2023.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

AFC Newbiggin meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Plant and machinery	- Not depreciated as not yet in use
Other fixed assets	-

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	-	1,960	1,960
Grants	30,000	2,000	32,000
Total 2023	<u>30,000</u>	<u>3,960</u>	<u>33,960</u>

Donations relate to money transferred on the setting up of the charity.

Grants include £30,000 from Newbiggin Town Council (held by Northumberland County Council) re pitch maintenance.

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Subscriptions	9,144	9,144
Sponsorship	5,832	5,832
	<u>14,976</u>	<u>14,976</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising	10,974	10,974
Kit and equipment receipts	128	128
Miscellaneous receipts	250	250
Total 2023	<u>11,352</u>	<u>11,352</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Direct costs - Operation of a junior and senior football club	<u>19,925</u>	<u>19,925</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Direct costs - Operation of a junior and senior football club	<u>16,879</u>	<u>3,045</u>	<u>19,924</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £
Kit and Equipment	4,961	4,961
Referee fees	990	990
League fees	785	785
NFA fees	655	655
Training and courses	102	102
Pitch fees	3,921	3,921
Training hire fees	5,010	5,010
Fines	455	455
Total 2023	16,879	16,879

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Insurance	301	301
Ground development fees	1,290	1,290
Trophies	320	320
Cleaning costs	300	300
DBS and safeguarding costs	140	140
Miscellaneous costs	10	10
Sundry expenses	473	473
Fundraising prizes	95	95
Sponsor boards	116	116
Total 2023	3,045	3,045

8. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

8. Trustees' remuneration and expenses (continued)

During the period ended 30 June 2023, no Trustee expenses have been incurred.

9. Tangible fixed assets

	Plant and machinery £	Football Equipment £	Total £
Cost or valuation			
Additions	20,000	13,135	33,135
At 30 June 2023	<u>20,000</u>	<u>13,135</u>	<u>33,135</u>
Net book value			
At 30 June 2023	<u><u>20,000</u></u>	<u><u>13,135</u></u>	<u><u>33,135</u></u>

Fixed assets will be depreciated once in use.

10. Debtors

	2023 £
Due within one year	
Subscriptions payable	1,085
Prepayments and accrued income	2,392
	<u>3,477</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2023**

11. Statement of funds**Statement of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	30,288	(19,925)	30,000	40,363
	<u>30,288</u>	<u>(19,925)</u>	<u>30,000</u>	<u>40,363</u>
Restricted funds				
Restricted Fund	30,000	-	(30,000)	-
	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
Total of funds	<u>60,288</u>	<u>(19,925)</u>	<u>-</u>	<u>40,363</u>

Restricted funds relate to grants received from Newbiggin Town Council via Northumberland County Council re pitch maintenance. On expenditure this has been transferred to unrestricted funds.

12. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,135	33,135
Current assets	7,228	7,228
	<u>40,363</u>	<u>40,363</u>
Total	<u>40,363</u>	<u>40,363</u>