

AFC NEWBIGGIN

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

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AFC NEWBIGGIN

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED JUNE 30, 2024

Trustees	Paul Forster, Chair John Messenger Barry Ternent Jessica Burns, Treasurer Lynn Burns
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 YEAR ENDED JUNE 30, 2024**

The Trustees present their annual report together with the financial statements of AFC Newbiggin for the year 1 July 2023 to 30 June 2024.

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 2024 the club has continued to 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.

There has been significant development of the ground in the year with significant grants received which has resulted in the erection of floodlights, concrete paths, concrete bases, stands, cable and power installation with associated works. Further funding has been received in respect of grass maintenance equipment. We are extremely grateful for all funding received.

The junior section continues to flourish with more children getting involved with the training and the creation of new teams in line with the 5 year development plan.

● **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 YEAR ENDED JUNE 30, 2024

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 £14,666. 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 year to 30th June 2024 income of £214,073 (2023: £60,288) was received with expenditure of £149,873 (2023: £19,925). Closing funds amount to £190,236 (restricted £20,079 and unrestricted £170,157) (2023: unrestricted £40,363).

Grants of £168,962 were received in the year in respect of the development of the ground, which are detailed in notes 3 and 12.

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.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

Plans for future periods

The plans for the coming years are as follows:

- 1) A further increase in junior participation
- 2) An increase in local community participation
- 3) Progression of the senior first team to the Northern League and the reserves building upon the success of the first team and progressing in the Northern Alliance League.
- 4) Further progression of development of the ground
- 5) An increase in volunteers on both the junior and senior side

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 year 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 27 April 2025 and signed on their behalf by:

Paul Forster
(Chair of Trustees)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED JUNE 30, 2024**

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 year ended 30 June 2024.

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: 27 April 2025

Joanne Scott FCCA

190 Newbiggin Road
Ashington, NE63 0TL

AFC NEWBIGGIN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	166,606	2,356	168,962	33,960
Charitable activities	4	-	27,440	27,440	14,976
Other income	5	-	17,671	17,671	11,352
Total income		166,606	47,467	214,073	60,288
Expenditure on:					
Charitable activities	6	4,357	59,843	64,200	19,925
Total expenditure		4,357	59,843	64,200	19,925
Net income/(expenditure)		162,249	(12,376)	149,873	40,363
Transfers between funds	12	(142,170)	142,170	-	-
Net movement in funds		20,079	129,794	149,873	40,363
Reconciliation of funds:					
Total funds brought forward		-	40,363	40,363	-
Net movement in funds		20,079	129,794	149,873	40,363
Total funds carried forward		20,079	170,157	190,236	40,363

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

The notes on pages 8 to 19 form part of these financial statements.

AFC NEWBIGGIN

BALANCE SHEET AS AT JUNE 30, 2024

	Note	2024 £	2023 £
Tangible assets	9	155,490	33,135
		<u>155,490</u>	<u>33,135</u>
Current assets			
Debtors	10	17,070	3,477
Cash at bank and in hand		36,614	3,751
		<u>53,684</u>	<u>7,228</u>
Creditors: amounts falling due within one year	11	(18,939)	-
		<u>34,745</u>	<u>7,228</u>
Net current assets			
		<u>190,235</u>	<u>40,363</u>
Total assets less current liabilities			
		<u>190,235</u>	<u>40,363</u>
Total net assets		<u>190,235</u>	<u>40,363</u>
Charity funds			
Restricted funds	12	20,079	-
Unrestricted funds	12	170,156	40,363
		<u>190,235</u>	<u>40,363</u>
Total funds		<u>190,235</u>	<u>40,363</u>

The financial statements were approved and authorised for issue by the Trustees on 27 April 2025 and signed on their behalf by:

Paul Forster
(Chair of Trustees)

The notes on pages 8 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

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 YEAR ENDED JUNE 30, 2024**

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 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	- Written off over 10 years
Football Equipment	- Written off over 10 years

2.6 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.

2.7 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.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Grants			
Section 106 grant	92,525	-	92,525
Ashington Leaning Partnership	35,000	-	35,000
Football Foundation - equipment grant	25,000	-	25,000
Football Foundation - pitch maintenance fund	1,920	-	1,920
Football Foudation - goal post fund	4,226	-	4,226
Football development grants	158,671	-	158,671
Donations	-	1,230	1,230
Grants - miscellaneous	-	1,126	1,126
Grants - ringfenced (per restricted fund note 12)	7,935	-	7,935
Subtotal	7,935	2,356	10,291
Total 2024	166,606	2,356	168,962
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	-	1,960	1,960
Grants	30,000	2,000	32,000
Total 2023	30,000	3,960	33,960

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Subscriptions	13,698	13,698
Sponsorship	10,735	10,735
Match income	3,007	3,007
Total 2024	27,440	27,440
	Unrestricted funds 2023 £	Total funds 2023 £
Subscriptions	9,144	9,144
Sponsorship	5,832	5,832
<i>Total 2023</i>	<i>14,976</i>	<i>14,976</i>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising	13,963	13,963
Miscellaneous receipts	3,708	3,708
Total 2024	17,671	17,671
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising	10,974	10,974
Kit and equipment receipts	128	128
Miscellaneous receipts	250	250
<i>Total 2023</i>	<i>11,352</i>	<i>11,352</i>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Operation of a junior and senior football club	4,357	59,843	64,200
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>	
Direct costs - Operation of a junior and senior football club	19,925	19,925	

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Operation of a junior and senior football club	35,909	28,291	64,200

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

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Kit and Equipment	11,253	11,253
Referee fees	4,777	4,777
League fees	2,387	2,387
NFA fees	632	632
Training and courses	170	170
Pitch fees	2,453	2,453
Training hire fees	4,225	4,225
Fines	429	429
Pitch maintenance	9,583	9,583
Total 2024	35,909	35,909

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
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
	<u>16,879</u>	<u>16,879</u>

Analysis of support costs

	<i>Activities 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	17,277	17,277
Insurance	956	956
Ground development fees	3,572	3,572
Trophies	1,508	1,508
Cleaning costs	177	177
DBS and safeguarding costs	60	60
Miscellaneous costs	1,049	1,049
Sundry expenses	1,265	1,265
Fundraising prizes	705	705
Sponsor boards	1,221	1,221
Rent	501	501
Total 2024	<u>28,291</u>	<u>28,291</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
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
<i>Total 2023</i>	<u>3,045</u>	<u>3,045</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 June 2024, no Trustee expenses have been incurred (2023 - £NIL).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

9. Tangible fixed assets

	Plant and machinery £	Football Equipment £	Total £
Cost or valuation			
At 1 July 2023	20,000	13,135	33,135
Additions	26,387	113,245	139,632
At 30 June 2024	46,387	126,380	172,767
Depreciation			
Charge for the year	4,639	12,638	17,277
At 30 June 2024	4,639	12,638	17,277
Net book value			
At 30 June 2024	41,748	113,742	155,490
At 30 June 2023	20,000	13,135	33,135

10. Debtors

	2024 £	2023 £
Due within one year		
Subscriptions payable	4,324	1,085
Other debtors - grants receivable	12,086	-
Prepayments and accrued income	660	2,392
	17,070	3,477

11. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	18,939	-

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
Included within general funds is £1,961 belonging to 6 of the junior football teams for expenditure on their individual teams.					
General Funds	40,363	47,466	(59,843)	142,170	170,156
Restricted funds					
Kit and equipment	-	3,840	(2,227)	-	1,613
Volunteer development	-	1,000	(210)	-	790
Hardship fund	-	2,275	-	-	2,275
Coaching fund	-	820	-	-	820
Section 106 grant	-	92,525	-	(92,525)	-
Ashington Learning Partnership	-	35,000	-	(20,419)	14,581
Football Foundation - equipment grant	-	25,000	-	(25,000)	-
Football Foundation - pitch maintenance fund	-	1,920	(1,920)	-	-
Football Foundtion - goal post funds	-	4,226	-	(4,226)	-
	-	166,606	(4,357)	(142,170)	20,079

Restricted funds have been received for Kit and Equipment, Volunteer Development, the establishment of a Hardship Fund and a Coaching Fund.

The Section 106 and the Ashington Learning Partnership grants relate to funds re the development of the pitches including floodlights, concrete paths, concrete bases, cable and power installation, stands and associated works. Funds are carried forward to spent in the next financial year.

The Football Foundation Equipment grant relates to additional funds in respect of pitch maintenance equipment.

Grants were also received in respect of pitch maintenance and new goal posts.

Total of funds	40,363	214,072	(64,200)	-	190,235
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

12. Statement of funds (continued)

Statement of funds - prior year

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

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	155,490	155,490
Current assets	20,079	33,604	53,683
Creditors due within one year	-	(18,939)	(18,939)
Difference	-	1	(1)
Total	<u>20,079</u>	<u>170,156</u>	<u>190,235</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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