

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

England & Wales · Charity number 1198661

Details

Other names BERWICK RANGERS JUNIORS

Status Registered

Legal form CIO

Registered 2022-04-19

Register [View on the Charity Commission register](#)

Contact

Address 117 Prior Road
Tweedmouth
Berwick-Upon-Tweed
TD15 2BT

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Website www.berwickrangersjuniorsfc.co.uk

Activities

Objects: TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE IN THE TOWN BERWICK-UPON-TWEED AND THE NEIGHBOURHOOD THROUGH:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE TRAINING AND SKILLS IN ASSOCIATION FOOTBALL;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Football training and games for children

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£83,662	£56,600	-	-
2024-05-31	£60,117	£59,885	-	-
2023-05-31	£61,181	£29,459	-	-

Trustees

Name	Role	Appointed
James Purdon	Chair	2025-11-28
Josh McLeod		2024-03-06

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1198661

Accounts

REGISTERED COMPANY NUMBER: CEO28811 (England and Wales)
REGISTERED CHARITY NUMBER: 1198661

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025
FOR
BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2025**

The Trustees and Executive Committee present their report and accounts for the year ended 31 May 2025.

The financial statements comply with the Trust's Governing Document, the Companies Act 2006 and "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

Berwick Juniors Youth Development Trust (the Trust) objects are to advance in life and relieve needs of young people in the town of Berwick-upon-Tweed and the neighbourhood through:

- the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life in particular but not exclusively through the training and skills in Association Football; and
- providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Executive Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Public benefit

Throughout this report the Trustees and Executive Committee have sought to highlight those activities undertaken by the Trust in furtherance of its charitable objectives for the public benefit. The Trust continually considers its activities and policies with particular regard to the public benefit guidance published by the Charity Commission under section 4 of the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE

Season 24/25 began with our 14 teams entering the NFL and for the 1st time we had an all girls team at U12 entering the girls Saturday league. The U7 and U8 teams entered the centrally based league at Longhoughton at the start of the season and we were able to form another team at both these ages and they also joined the Longhoughton venue and this saw us grow to 16 teams.

Our U7 Wolves had a tough start but they showed constant improvement over the season. U7 Tigers were flying from the start and playing consistently well.

Our U8 Bulls and Rhinos were competitive all season with the Rhinos always improving and the Bulls playing consistently well. There were external competitions for these ages as well and silverware was picked up along the way.

Our U9 Eagles and Panthers playing central venue each week in Newcastle played well in their divisions, a couple of restructures kept the games very competitive and the icing on the cake for the Eagles was a brilliant display lifting the Chairman's Cup.

Our U10 Vipers had a tough start to the season but once the team got settled they got in their stride and ended the season outstanding team in their league.

Our U11 Bulldogs and Jaguars both had a good season and progressed well in their divisions and both had good cup runs to the later stages with the Jaguars reaching the final and were unlucky in not taking their chances.

Our U12 Cheetahs and Cobra had a good season showing great consistency throughout and both teams won their divisions and reaching later stages of the cups.

Our U12 Lionesses had a great 1st season again showing great consistency in their league and cup games and ran out league winners.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2025**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Our U13 lions had another great season playing consistently well and won their division with games to spare.

Our U14,U15 and U16 teams all had tough seasons if you looked purely at the league tables but over the season they all had many highlights in their games and all competed positively till the end of the season.

We began a development session for ages 6-10 and along with the girls wildcat and squad girls sessions it gives the children the opportunity to get a better understanding of the game and then progress into teams if they wish to take the next step in the football journey.

This season as well as all our teams getting a coaching session with Gold and Gray we also had a couple of classroom sessions which were attended by our coaches with Euan(Gold and Gray) sharing his coaching knowledge.

We took part in some great community events being part of the history making Berwick Shines project at the Barracks, we also took part in the Hillside Lodge Olympic torch parade, and held a raffle to raise money for the local Friends of Dementia group. We took up the Cash for Kids sports challenge which as well as raising funds for Cash for Kids raised money for our club. OUR 100 club was set up and we had a successful Bingo event and Craig organized a sportsman's lunch which was very well supported. All at the club are grateful to all who organize and support these events.

We continue to run the boot room exchange and this season two new initiatives were introduced a youth forum and a teen night which have been well supported and attended by our players.

24th May 2025 saw us depart for Zeewolde for our exchange visit, 46 children and 10 adults had a great week in Zeewolde taking part in a week of fun filled activities and football games which saw our U14 team retain the cup for the 3rd time in a row.

Our end of season presentation will be held on 22nd June with a fun day planned at the black and gold and guests Peter Ramage and Matheos Ferriera presenting our awards.

Berwick Rangers Juniors could not continue to run without the continued support from our players, coaches, helpers, sponsors and the local community along with our hard working committee. The time, effort and support to our club by everyone is greatly appreciated . To see the children developing, playing with a smile on their face, forming great friendships and the enjoyment they have, hopefully means they enjoy being part of the juniors and takeaway many happy memories.

FINANCIAL REVIEW

Financial position

A surplus of £25,726 (2024: £1,585 deficit) for the year was recorded on the Unrestricted Funds. Designated Funds recorded a surplus of £1,335 during the year (2024: £4,016 surplus), with the Restricted Funds recording a surplus of £1 (2024: £5,275 deficit) for the year.

Cash at bank, as at 31 May 2025 stood at £30,778 (2024: £13,013) in the General Account, £11,173 (2024: £7,615) in the Development Account, £7,535 (2024: £1,672) in the Holland Account, £5,351 (2024: £4,016) in the Girls Team Account and £1,723 (2024: £nil) in the 100 Club Account.

Reserves policy

The Trustees and Executive Committee recognise the need to consider the level and nature of reserves in relation to the income and expenditure streams and financial commitments, and to ensure that the level of reserves held are appropriate.

Running costs are normally in the region of £30,000 per annum, and the trustees aim to hold at least one year's costs in unrestricted reserves.

Plans for future periods

As a club, we hope to achieve our objectives by ensuring all our coaches are fully trained to FA standards and that all DBS / First Aid training checks are up to date, in order that we can retain our Chartered Standard Status.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is governed by its Governing Document and is a registered charity, numbered 1198661, accepted by the Charity Commission on 19 April, 2022.

Membership and management of the Trust

Membership is open to individuals over the age of 18 and member organisations, both incorporated and unincorporated associations, on payment of an annual subscription. Each member or member organisation is entitled to one vote.

The Trust is managed by its Trustees and Executive Committee, comprising between seven and fifteen members, including a chairman, a secretary and a treasurer, appointed by the members. Up to four additional members may be co-opted by the Executive Committee. All members of the Executive Committee are required to retire annually at the Annual General Meeting, but are eligible for re-election.

All Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role. Induction training and appropriate documentation is offered to all new members.

All Executive Committee decisions are determined by a majority of votes, with any casting vote exercised by the chairperson. The members of the Trustees and Executive Committee are listed above and under Trust Information.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO28811 (England and Wales)

Registered Charity number

1198661

Registered office

117 Prior Road
Tweedmouth
Berwick-Upon-Tweed
Northumberland
TD15 2BT

Trustees

J Purdon (Chairman) (appointed 28/11/2025)
B Robson (Vice chairman)
J McLeod
Mrs R Ingram (resigned 28/11/2025)
Mrs D Johnson (resigned 28/11/2025)

Executive Committee

Mr S. Ingram (Chairman)
Mr D. Heston (Resigned 28 November 2025)
Mr M. Johnson
Mrs K. Walton (Resigned 28 November 2025)
Mrs M.J. Allan (Appointed 16 June 2024)
Mr M Allan (Secretary) (Appointed 16 June 2024)
Mr R. Punton
Mr K. Ainslie
Mr S. Simpson (Appointed 16 June 2024)
Miss A. Dixon (Appointed 16 June 2024)
Mr C. Todd (Appointed 16 June 2024 - resigned 28 November 2025))
Mr S. Hamblin (Appointed 16 June 2024)
Mrs L. McLeman (Appointed 16 June 2024)

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

Independent Examiner
J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

Approved by order of the board of trustees on 24 February 2026 and signed on its behalf by:

.....*J Purdon*.....
J Purdon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BERWICK JUNIORS YOUTH DEVELOPMENT TRUST**

Independent examiner's report to the trustees of Berwick Juniors Youth Development Trust ('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').

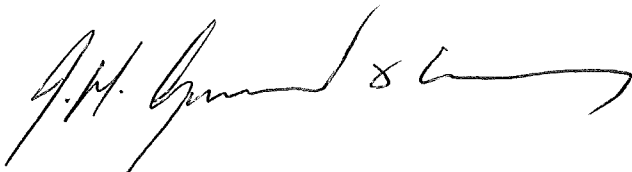
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



M McLeman FCA

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

Date: 24 February 2026

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	35,042	1,296	1,488	37,826	17,616
Charitable activities	4					
Youth development		-	-	15,446	15,446	6,873
Other trading activities	3	27,665	2,585	100	30,350	35,628
Other income		<u>40</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>-</u>
Total		<u>62,747</u>	<u>3,881</u>	<u>17,034</u>	<u>83,662</u>	<u>60,117</u>
EXPENDITURE ON						
Raising funds		3,066	-	-	3,066	-
Charitable activities	5					
Youth development		<u>33,955</u>	<u>2,546</u>	<u>17,033</u>	<u>53,534</u>	<u>62,961</u>
Total		<u>37,021</u>	<u>2,546</u>	<u>17,033</u>	<u>56,600</u>	<u>62,961</u>
NET INCOME/(EXPENDITURE)		25,726	1,335	1	27,062	(2,844)
RECONCILIATION OF FUNDS						
Total funds brought forward		21,006	4,016	3,856	28,878	31,722
TOTAL FUNDS CARRIED FORWARD		<u>46,732</u>	<u>5,351</u>	<u>3,857</u>	<u>55,940</u>	<u>28,878</u>

The notes form part of these financial statements

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

BALANCE SHEET
31 MAY 2025

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
FIXED ASSETS						
Tangible assets	10	1,993	-	1,107	3,100	2,517
Investments	11	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
		2,993	-	1,107	4,100	3,517
CURRENT ASSETS						
Debtors	12	65	-	281	346	245
Cash at bank		<u>43,674</u>	<u>5,351</u>	<u>7,535</u>	<u>56,560</u>	<u>26,316</u>
		43,739	5,351	7,816	56,906	26,561
CREDITORS						
Amounts falling due within one year	13	-	-	(5,066)	(5,066)	(1,200)
		<u>-</u>	<u>-</u>	<u>(5,066)</u>	<u>(5,066)</u>	<u>(1,200)</u>
NET CURRENT ASSETS		<u>43,739</u>	<u>5,351</u>	<u>2,750</u>	<u>51,840</u>	<u>25,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,732</u>	<u>5,351</u>	<u>3,857</u>	<u>55,940</u>	<u>28,878</u>
NET ASSETS		<u>46,732</u>	<u>5,351</u>	<u>3,857</u>	<u>55,940</u>	<u>28,878</u>
FUNDS						
Unrestricted funds:	14					
General fund					46,732	21,006
Berwick Wildcats (Girls)					<u>5,351</u>	<u>4,016</u>
					<u>52,083</u>	<u>25,022</u>
Restricted funds:						
Zeewolde exchange programme					2,749	1,850
Training equipment					<u>1,108</u>	<u>2,006</u>
					<u>3,857</u>	<u>3,856</u>
TOTAL FUNDS					<u>55,940</u>	<u>28,878</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 notes form part of these financial statements

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

BALANCE SHEET - continued

31 MAY 2025

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2026 and were signed on its behalf by:

..........
J Purdon - Trustee

The notes form part of these financial statements

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1. 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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions are recognised in the year in which they are received.

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.

Governance costs are those incurred in connection with the administration of the Trust and compliance with constitutional and statutory requirements.

Administration costs are expenses incurred in the administration of the Trust.

Charitable activities costs are those expenses incurred in connection with the operation of the football teams and in connection with the Zeewolde Exchange trip.

Tangible fixed assets

Fixed assets are capitalised at cost, where the purchase price exceeds £500, and written down over their useful economic life, at the following rates:

Equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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. DONATIONS AND LEGACIES

	31/5/25	31/5/24
	£	£
Donations	30,246	17,616
Grants	6,080	-
Donated services and facilities	<u>1,500</u>	<u>-</u>
	<u>37,826</u>	<u>17,616</u>

Grants received, included in the above, are as follows:

	31/5/25	31/5/24
	£	£
Community Fund	5,000	-
Football Foundation	<u>1,080</u>	<u>-</u>
	<u>6,080</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31/5/25	31/5/24
	£	£
Fundraising	9,525	18,153
Subscriptions	<u>20,825</u>	<u>17,475</u>
	<u>30,350</u>	<u>35,628</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

4. INCOME FROM CHARITABLE ACTIVITIES

		31/5/25	31/5/24
	Activity	£	£
Zeewolde exchange income	Youth development	<u>15,446</u>	<u>6,873</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Youth development	<u>50,624</u>	<u>2,910</u>	<u>53,534</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/5/25	31/5/24
	£	£
Miscellaneous	1,465	148
League fees	4,360	3,062
Sports hall and pitch hire	14,934	15,496
Repairs and equipment	11,444	28,543
Football coaching	1,016	1,255
Administration	138	216
Zeewolde exchange expenditure	16,135	10,263
Depreciation	<u>1,132</u>	<u>902</u>
	<u>50,624</u>	<u>59,885</u>

7. SUPPORT COSTS

	Governance costs
	£
Youth development	<u>2,910</u>

Support costs, included in the above, are as follows:

	31/5/25 Youth development	31/5/24 Total activities
	£	£
Insurance	345	934
Administration	705	170
Accountancy and independent examination fees	<u>1,860</u>	<u>1,972</u>
	<u>2,910</u>	<u>3,076</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/5/25	31/5/24
	£	£
Depreciation - owned assets	<u>1,131</u>	<u>902</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees and Executive Committee (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

Trustees' expenses

No expenses were paid to the Trustees nor to the Executive Committee during the year nor for the year ended 31 May 24.

10. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 June 2024	3,816
Additions	<u>1,714</u>
At 31 May 2025	<u>5,530</u>
DEPRECIATION	
At 1 June 2024	1,299
Charge for year	<u>1,131</u>
At 31 May 2025	<u>2,430</u>
NET BOOK VALUE	
At 31 May 2025	<u>3,100</u>
At 31 May 2024	<u>2,517</u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 June 2024 and 31 May 2025	<u>1,000</u>
NET BOOK VALUE	
At 31 May 2025	<u>1,000</u>
At 31 May 2024	<u>1,000</u>

There were no investment assets outside the UK.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31/5/25	31/5/24
	£	£
Trade debtors	280	178
Prepayments	<u>66</u>	<u>67</u>
	<u>346</u>	<u>245</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31/5/25	31/5/24
	£	£
Trade creditors	5,066	-
Accrued expenses	<u>-</u>	<u>1,200</u>
	<u>5,066</u>	<u>1,200</u>

14. MOVEMENT IN FUNDS			
	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	21,006	25,726	46,732
Berwick Wildcats (Girls)	<u>4,016</u>	<u>1,335</u>	<u>5,351</u>
	25,022	27,061	52,083
Restricted funds			
Zeewolde exchange programme	1,850	899	2,749
Training equipment	<u>2,006</u>	<u>(898)</u>	<u>1,108</u>
	<u>3,856</u>	<u>1</u>	<u>3,857</u>
TOTAL FUNDS	<u>28,878</u>	<u>27,062</u>	<u>55,940</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	62,747	(37,021)	25,726
Berwick Wildcats (Girls)	<u>3,881</u>	<u>(2,546)</u>	<u>1,335</u>
	66,628	(39,567)	27,061
Restricted funds			
Zeewolde exchange programme	17,034	(16,135)	899
Training equipment	<u>-</u>	<u>(898)</u>	<u>(898)</u>
	<u>17,034</u>	<u>(17,033)</u>	<u>1</u>
TOTAL FUNDS	<u>83,662</u>	<u>(56,600)</u>	<u>27,062</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	22,591	(1,585)	21,006
Berwick Wildcats (Girls)	<u>-</u>	<u>4,016</u>	<u>4,016</u>
	22,591	2,431	25,022
Restricted funds			
Zeewolde exchange programme	5,240	(3,390)	1,850
Training equipment	<u>3,891</u>	<u>(1,885)</u>	<u>2,006</u>
	<u>9,131</u>	<u>(5,275)</u>	<u>3,856</u>
TOTAL FUNDS	<u><u>31,722</u></u>	<u><u>(2,844)</u></u>	<u><u>28,878</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,303	(42,888)	(1,585)
Berwick Wildcats (Girls)	<u>5,819</u>	<u>(1,803)</u>	<u>4,016</u>
	47,122	(44,691)	2,431
Restricted funds			
Zeewolde exchange programme	6,873	(10,263)	(3,390)
Training equipment	<u>6,122</u>	<u>(8,007)</u>	<u>(1,885)</u>
	<u>12,995</u>	<u>(18,270)</u>	<u>(5,275)</u>
TOTAL FUNDS	<u><u>60,117</u></u>	<u><u>(62,961)</u></u>	<u><u>(2,844)</u></u>

Restricted funds

These consist of the following funds:

Zeewolde exchange fund represents all income and expenditure incurred relating to the Trusts annual Zeewolde Dutch exchange.

Training equipment fund represents donations received and expenditure on new goals and training equipment purchased for use by the Trust.

Designated funds

These are funds which are material to the Trust's activities, the Berwick Wildcats fund represents funds relating to the girls team which is a separate Northumberland Football Association programme.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2025

	Unrestricted funds £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	28,758	1,488	30,246	17,616
Grants	6,080	-	6,080	-
Donated services and facilities	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
	36,338	1,488	37,826	17,616
Other trading activities				
Fundraising	9,425	100	9,525	18,153
Subscriptions	<u>20,825</u>	<u>-</u>	<u>20,825</u>	<u>17,475</u>
	30,250	100	30,350	35,628
Charitable activities				
Zeewolde exchange income	-	15,446	15,446	6,873
Other income				
Sundry income	<u>40</u>	<u>-</u>	<u>40</u>	<u>-</u>
Total incoming resources	66,628	17,034	83,662	60,117
EXPENDITURE				
Other trading activities				
Fundraising costs	3,066	-	3,066	-
Charitable activities				
Miscellaneous	1,465	-	1,465	148
League fees	4,360	-	4,360	3,062
Sports hall and pitch hire	14,934	-	14,934	15,496
Repairs and equipment	11,262	182	11,444	28,543
Football coaching	1,016	-	1,016	1,255
Administration	138	-	138	216
Zeewolde exchange expenditure	-	16,135	16,135	10,263
Plant and machinery	<u>416</u>	<u>716</u>	<u>1,132</u>	<u>902</u>
	33,591	17,033	50,624	59,885
Support costs				
Governance costs				
Insurance	345	-	345	934
Administration	705	-	705	170
Accountancy and independent examination fees	<u>1,860</u>	<u>-</u>	<u>1,860</u>	<u>1,972</u>
	2,910	-	2,910	3,076

This page does not form part of the statutory financial statements

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Unrestricted funds £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
Total resources expended	<u>39,567</u>	<u>17,033</u>	<u>56,600</u>	<u>62,961</u>
Net (expenditure)/income	<u>27,061</u>	<u>1</u>	<u>27,062</u>	<u>(2,844)</u>

This page does not form part of the statutory financial statements

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1198661

Accounts

Charity registration number 1198661 (England and Wales)

Company registration number CEO28811

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs R. Ingram (Treasurer) Mrs D. Johnson (Child Welfare Officer) Mr J. McLeod (Vice Chairman) Mr B. Robson (Vice Chairman)	(Appointed 18 June 2023) (Appointed 18 June 2023 and resigned 8 January 2025)
Executive Committee	Mr S. Ingram (Chairman) Mr D. Heston Mr M. Johnson Mrs K. Walton Mrs M.J. Allan (Child Welfare Officer) Mr R. Punton Mr K. Ainslie Mr M. Allan (Secretary) Mr S. Simpson Miss A. Dixon Mr C. Todd Mr S. Hamblin Mrs L. McLennan	(Appointed 12 October 2023) (Appointed 18 June 2023) (Appointed 18 June 2023) (Appointed 16 June 2024) (Appointed 18 June 2023) (Appointed 18 June 2023) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024)
Secretary	Mr M. Allan	
Charity number	1198661	
Company number	CEO28811	
Principal address	45 Church Road Tweedmouth Berwick upon Tweed TD15 2AN	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2024

The Trustees and Executive Committee present their report and accounts for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Governing Document, the Companies Act 2006 and "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

Berwick Juniors Youth Development Trust (the Trust) objects are to advance in life and relieve needs of young people in the town of Berwick-upon-Tweed and the neighbourhood through:

- a. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life in particular but not exclusively through the training and skills in Association Football; and
- b. providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Executive Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

Season 2023 / 2024 started well, we had 13 teams entering the Northumberland Football Leagues. The U7 and U8 x 2 entered the centrally based league at Longhoughton with games taking place on a Saturday morning. All other teams played home and away U10 x 2, U11 x 2, U12, U13, U14, U15 and U16 on a Sunday except for the U9 Vipers whose games were also at a central venue, Bullocksteads, Newcastle.

Come the middle of October, our main issue was the weather, it seemed to rain from then until March with most games due to be played on grass pitches being called off. The local councils closed most pitches during this time due to the water logged pitch conditions. Fortunately, we had the use of the astro surface for games at the sports centre and during some weeks we managed to accommodate up to 4 games at the weekend, with Newcastle based teams willing to travel just so they could get a game. We hope the weather improves for this coming season.

During the season all the girls and boys competed well for their teams and it is good to see the players developing during the season and bonding with their team mates.

Our U9 Vipers reached the cup final, where they were competitive from the off but were narrowly defeated in extra time. A great experience for the boys to get to the final and one they won't forget.

All of our teams had a team coaching session with Gold and Gray soccer academy during the season, and hopefully all players and coaches benefitted from these sessions.

Our end of season presentation was held in the Black and Gold. All coaches gave a review of their season and it was great to have all the teams and families mixing, the weather was on our side and we had activities and food outside and a great day was had by all. Presenting the trophies we had Matheos Ferreira, previously a junior and who has just signed a professional contract with Newcastle United. Sean Simpson junior presented the Sean Simpson trainer of the year and we introduced a new trophy this season, the Sandy Grieve most improved player (Sandy was one of the founders and great supporter of the Juniors who sadly passed away). We also had club legends doing the photos.

29 April 2024 saw us welcome our friends from Zeewolds for the first time since 2019 (due to COVID). A huge thanks to all our sponsors and guest families who made this possible. We had a fun packed week of activities, including swimming, assault course, Newcastle United stadium tour and 3 nights of competitive football games. Well done to our U14 and U16 who won the cup games, with the Dutch for taking the U12 and Committee Cups.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Berwick Rangers Juniors could not continue to run without the continued support from our players, families, coaches, helpers, sponsors and the local community along with our hard working Trustees and Executive Committee. The time, effort and support to our club by our volunteers is greatly appreciated. To see the children developing, playing with a smile on their face, the friendships they make and the fun they have, hopefully means they enjoy being part of our club and takeaway many happy memories.

Financial review

A deficit of £1,585 (2023: £22,591 surplus) for the year was recorded on the Unrestricted Funds. Designated Funds recorded a surplus of £4,016 during the year, following their introduction, with the Restricted Funds recording a deficit of £5,275 (2023: £9,131 surplus) for the year.

Cash at bank, as at 31 May 2024 stood at £13,013 (2023: £17,688) in the General Account, £7,615 (2023: £8,894) in the Development Account, £1,672 (2023: £5,240) in the Holland Account and £4,016 (2023: £Nil) in the Girls Team Account.

Reserves

The Trustees and Executive Committee recognise the need to consider the level and nature of reserves in relation to the income and expenditure streams and financial commitments, and to ensure that the level of reserves held are appropriate.

Annual running costs are normally in the region of £30,000 per annum. However, running costs this year were £62,961 (2023: £29,459). This is due in part to the fact the 2023 accounts were for a period of 13 months, whereas the 2024 accounts represent a full financial year. 2024 also saw us hosted our first Zeewolde exchange since 2019 due to the COVID-19 lockdown, incurring all associated activity costs and coupled with this, the poor weather and good cup runs leading to more games, more pitches, and alternative hires being necessitated. The Trustees and Executive Committee aim to improve the level of reserves in the future.

Risk review

The Trustees and Executive Committee continually review the major risks to which the Trust is exposed and to ensure that systems are in place to mitigate the risks identified. We believe the major risk affecting us is "child protection" and we can seek guidance from our local Child Welfare Officer Gill Shields, who works for our affiliated body the Northumberland Football Association to ensure that all the children who attend our club sessions and games are fully safeguarded. All our coaches are DBS checked and all are instructed to carry out simple risk assessments before each game / training session to ensure that during their time with us, the children are fully protected.

Plans for future periods

As a club, we hope to achieve our objectives by ensuring all our coaches are fully trained to FA standards and that all DBS / First Aid training checks are up to date, in order that we can retain our Chartered Standard Status.

Public benefit

Throughout this report the Trustees and Executive Committee have sought to highlight those activities undertaken by the Trust in furtherance of its charitable objectives for the public benefit. The Trust continually considers its activities and policies with particular regard to the public benefit guidance published by the Charity Commission under section 4 of the Charities Act 2011.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Structure, governance and management

The Trust is governed by its Governing Document and is a registered charity, numbered 1198661, accepted by the Charity Commission on 19 April, 2022.

The Trustees and Executive Committee, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Trustees:

Mrs R. Ingram (Treasurer)
Mrs D. Johnson (Child Welfare Officer)
Mr J. McLeod (Vice Chairman) (Appointed 18 June 2023)
Mr B. Robson (Vice Chairman) (Appointed 18 June 2023 and resigned 8 January 2025)

Executive Committee:

Mr S. Ingram (Chairman)
Mr S. Jackson (Resigned 18 June 2023)
Mrs C. Gillie (Resigned 18 June 2023)
Mr D. Heston (Appointed 12 October 2023)
Mr R. Curle (Resigned 16 June 2024)
Mr D. Glennie (Appointed 18 June 2023 and resigned 16 June 2024)
Mr M. Johnson (Appointed 18 June 2023)
Mrs K. Walton (Appointed 18 June 2023)
Mrs M.J. Allan (Child Welfare Officer) (Appointed 16 June 2024)
Mr R. Punton (Appointed 18 June 2023)
Mr K. Ainslie (Appointed 18 June 2023)
Mr M. McLeman (Appointed 18 June 2023 and resigned 3 September 2023)
Mr M. Allan (Secretary) (Appointed 16 June 2024)
Mr S. Simpson (Appointed 16 June 2024)
Miss A. Dixon (Appointed 16 June 2024)
Mr C. Todd (Appointed 16 June 2024)
Mr S. Hamblin (Appointed 16 June 2024)
Mrs L. McLennan (Appointed 16 June 2024)

Membership and management of the Trust

Membership is open to individuals over the age of 18 and member organisations, both incorporated and unincorporated associations, on payment of an annual subscription. Each member or member organisation is entitled to one vote.

The Trust is managed by its Trustees and Executive Committee, comprising between seven and fifteen members, including a chairman, a secretary and a treasurer, appointed by the members. Up to four additional members may be co-opted by the Executive Committee. All members of the Executive Committee are required to retire annually at the Annual General Meeting, but are eligible for re-election.

All Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role. Induction training and appropriate documentation is offered to all new members.

All Executive Committee decisions are determined by a majority of votes, with any casting vote exercised by the chairperson. The members of the Trustees and Executive Committee are listed above and under Trust Information.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Statement of Trustees responsibilities

The Executive Committee, who are also the directors of Berwick Juniors Youth Development Trust for the purpose of company law, 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).

Company Law requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Executive Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Trustees and Board of Executive Committee.



Mrs R. Ingram (Treasurer)
Director and Trustee

20 March 2025

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

I report to the Trustees and Executive Committee on my examination of the financial statements of Berwick Juniors Youth Development Trust (the Trust) for the year ended 31 May 2024.

Responsibilities and basis of report

As the Trustees and Executive Committee of the Trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.


Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no other 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 financial statements to be reached.


Colin Frame

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

20 March 2025

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds		Designated funds		Restricted funds		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	10,469	3,099	4,048	33,475	-	8,156	17,616	41,631
Charitable activities	4	-	-	6,873	-	-	15,314	6,873	15,314
Other trading activities	5	30,834	2,720	2,074	4,236	-	-	35,628	4,236
Total income		<u>41,303</u>	<u>5,819</u>	<u>12,995</u>	<u>37,711</u>	<u>-</u>	<u>23,470</u>	<u>60,117</u>	<u>61,181</u>
Expenditure on:									
Charitable activities	6	42,888	1,803	18,270	15,120	-	14,339	62,961	29,459
Total expenditure		<u>42,888</u>	<u>1,803</u>	<u>18,270</u>	<u>15,120</u>	<u>-</u>	<u>14,339</u>	<u>62,961</u>	<u>29,459</u>
Net income/(expenditure) and movement in funds		<u>(1,585)</u>	<u>4,016</u>	<u>(5,275)</u>	<u>22,591</u>	<u>-</u>	<u>9,131</u>	<u>(2,844)</u>	<u>31,722</u>
Reconciliation of funds:									
Fund balances at 1 June 2023		22,591	-	9,131	-	-	-	31,722	-
Fund balances at 31 May 2024		<u>21,006</u>	<u>4,016</u>	<u>3,856</u>	<u>22,591</u>	<u>-</u>	<u>9,131</u>	<u>28,878</u>	<u>31,722</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,517		2,605
Investments	12		1,000		1,000
			<u>3,517</u>		<u>3,605</u>
Current assets					
Debtors	13	244		199	
Cash at bank and in hand		26,316		31,822	
		<u>26,560</u>		<u>32,021</u>	
Creditors: amounts falling due within one year	14	1,199		3,904	
		<u>1,199</u>		<u>3,904</u>	
Net current assets			25,361		28,117
Total assets less current liabilities			<u>28,878</u>		<u>31,722</u>
The funds of the Trust					
Restricted income funds	15		3,856		9,131
Unrestricted funds - general			21,006		22,591
Designated funds	16		4,016		-
			<u>28,878</u>		<u>31,722</u>


The Trust is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.


The directors and trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the Trust to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees and Executive Committee on 20 March 2025


Mrs R. Ingram (Treasurer)
Director and Trustee


Mrs D. Johnson (Child Welfare Officer)
Director and Trustee

Company registration number CEO28811 (England and Wales)

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Berwick Juniors Youth Development Trust (the Trust) is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1198661. The registered office is 45 Church Street, Tweedmouth, Berwick-upon-Tweed, TD15 2AN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Governing Document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees and Executive Committee have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees and Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees and Executive Committee in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees and Executive Committee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions are recognised in the year in which they are received.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Governance costs are those incurred in connection with the administration of the Trust and compliance with constitutional and statutory requirements.

Costs of generating funds are expenses incurred in running fund raising events.

Administration costs are expenses incurred in the administration of the Trust.

Charitable activities costs are those expenses incurred in connection with the operation of the football teams and in connection with the Zeewolde Exchange trip.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixed assets are capitalised at cost, where the purchase price exceeds £500, and written down over their useful economic life, at the following rates:

Equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees and Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

3	Income from donations and legacies	Unrestricted funds general		Designated funds		Restricted funds		Total		Unrestricted funds general		Designated funds		Restricted funds		Total	
		2024	£	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	Donations and gifts	10,469	£	3,099	£	4,048	£	17,616	£	33,475	£	-	£	8,156	£	41,631	£

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

4 Income from charitable activities

	Restricted funds 2024 £	Total 2024 £	Restricted funds 2023 £	Total 2023 £
Zeewolde exchange income - Restricted	6,873	6,873	15,314	15,314

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

5	Income from other trading activities	Unrestricted funds general		Designated funds		Restricted funds		Total		Unrestricted funds general		Designated funds		Restricted funds		Total	
		2024	£	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	Membership subscriptions	14,755		2,720		-		-		17,475		1,780		-		1,780	
	Fundraising events	16,079		-		2,074		2,074		18,153		2,456		-		2,456	
	Other trading activities	30,834		2,720		2,074		2,074		35,628		4,236		-		4,236	

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Depreciation and impairment	902	397
Zeewolde exchange expenditure - Restricted	10,263	13,999
Football coaching - Restricted	120	-
League fees	3,062	-
Sports hall and pitch hire	15,497	7,828
Repairs and equipment	28,542	4,656
Football coaching	1,351	735
Travelling expenses	148	-
	<u>59,885</u>	<u>27,615</u>
Share of support and governance costs (see note 7)		
Governance	3,076	1,844
	<u>62,961</u>	<u>29,459</u>
Analysis by fund		
Unrestricted funds	42,888	15,120
Unrestricted funds - Designated funds	1,803	-
Restricted funds	18,270	14,339
	<u>62,961</u>	<u>29,459</u>

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	3,076	1,844
	<u>3,076</u>	<u>1,844</u>
Analysed between:		
Charitable activities	3,076	1,844
	<u>3,076</u>	<u>1,844</u>
Governance costs comprise:	2024 £	2023 £
Accountancy	1,972	1,200
Insurance	934	204
Administration	170	440
	<u>3,076</u>	<u>1,844</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

8 Executive Committee

None of the Trustees and Executive Committee (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

9 Employees

There were no employees during the year (2023: None).

10 Taxation

The Trust is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Equipment
	£
Cost	
At 1 June 2023	3,002
Additions	814
	<hr/>
At 31 May 2024	3,816
	<hr/>
Depreciation and impairment	
At 1 June 2023	397
Depreciation charged in the year	902
	<hr/>
At 31 May 2024	1,299
	<hr/>
Carrying amount	
At 31 May 2024	2,517
	<hr/> <hr/>
At 31 May 2023	2,605
	<hr/> <hr/>

12 Fixed asset investments

	Unlisted
	investments
	£
Cost or valuation	
At 1 June 2023 & 31 May 2024	1,000
	<hr/>
Carrying amount	
At 31 May 2024	1,000
	<hr/> <hr/>
At 31 May 2023	1,000
	<hr/> <hr/>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

13 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Trade debtors		178	-
Prepayments and accrued income		66	199
		<u>244</u>	<u>199</u>
		<u><u>244</u></u>	<u><u>199</u></u>

14 Creditors: amounts falling due within one year		2024	2023
		£	£
Other creditors		-	1,504
Accruals and deferred income		1,199	2,400
		<u>1,199</u>	<u>3,904</u>
		<u><u>1,199</u></u>	<u><u>3,904</u></u>

15 Restricted funds

The restricted funds of the Trust comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
Zeewolde exchange	5,240	6,873	(10,263)	1,850
Training equipment	3,891	6,122	(8,007)	2,006
	<u>9,131</u>	<u>12,995</u>	<u>(18,270)</u>	<u>3,856</u>
	<u><u>9,131</u></u>	<u><u>12,995</u></u>	<u><u>(18,270)</u></u>	<u><u>3,856</u></u>
Previous period:	At 19 April 2022	Incoming resources	Resources expended	At 31 May 2023
	£	£	£	£
Zeewolde exchange	-	19,239	(13,999)	5,240
Training equipment	-	4,231	(340)	3,891
	<u>-</u>	<u>23,470</u>	<u>(14,339)</u>	<u>9,131</u>
	<u><u>-</u></u>	<u><u>23,470</u></u>	<u><u>(14,339)</u></u>	<u><u>9,131</u></u>

Restricted funds consist of the following funds:

A Dutch Exchange fund represents all income and expenditure incurred relating to the Trusts annual Zeewolde Dutch Exchange.

A Training Equipment fund represents donations received and expenditure on new goals and training equipment purchased for use by the Trust.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

16 Designated funds

These are designated funds which are material to the Trust's activities.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Berwick Wildcats (Girls)	-	5,819	(1,803)	4,016
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

A Girls account which is a separate Northumberland Football Association programme.

17 Unrestricted funds

The unrestricted funds of the Trust comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	22,591	41,303	(42,888)	21,006
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous period:	At 19 April 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	-	37,711	(15,120)	22,591
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:				
Tangible assets	694	-	1,823	2,517
Investments	1,000	-	-	1,000
Current assets/(liabilities)	19,312	4,016	2,033	25,361
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	21,006	4,016	3,856	28,878
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
At 31 May 2023:				
Tangible assets	371	-	2,234	2,605
Investments	1,000	-	-	1,000
Current assets/(liabilities)	21,220	-	6,897	28,117
	<u>22,591</u>	<u>-</u>	<u>9,131</u>	<u>31,722</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023: None).

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	£	Year to 31 May 2024 £	£	Period to 31 May 2023 £
Donations and legacies				
Donations and gifts	10,469		33,475	
Donations - Designated	3,099		-	
Donations - Restricted	4,048		8,156	
		<u>17,616</u>		<u>41,631</u>
Activities for generating funds				
Subscriptions	14,755		1,780	
Fundraising	16,079		2,456	
Subscriptions - Designated	2,720		-	
Fundraising - Restricted	2,074		-	
		<u>35,628</u>		<u>4,236</u>
Incoming resources from charitable activities				
Zeewolde exchange income - Restricted		6,873		15,314
		<u>60,117</u>		<u>61,181</u>
Total incoming resources				
Charitable activities				
Equipment depreciation	203		57	
League fees	3,062		-	
Sports hall and pitch hire	14,579		7,828	
Repairs and equipment	20,685		4,656	
Football coaching	1,135		735	
Miscellaneous	148		-	
Football Coaching - Designated	120		-	
Pitch Hire - Designated	918		-	
Repairs and equipment - Designated	549		-	
Administration - Designated	216		-	
Equipment depreciation - Restricted	699		340	
Zeewolde exchange expenditure - Restricted	10,263		13,999	
Repairs and equipment - Restricted	7,308		-	
		<u>(59,885)</u>		<u>(27,615)</u>
Governance costs				
Accountancy and independent examination fees	1,972		1,200	
Insurance	934		204	
Administration	170		440	
		<u>(3,076)</u>		<u>(1,844)</u>
(Deficit)/Surplus for the year		<u><u>(2,844)</u></u>		<u><u>31,722</u></u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

England & Wales - Charity number 1198661

Accounts

Charity registration number 1198661 (England and Wales)

Company registration number CEO28811

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs R. Ingram (Treasurer) Mrs D. Johnson (Child Welfare Officer) Mr J. McLeod (Vice Chairman) Mr B. Robson (Vice Chairman)	(Appointed 18 June 2023) (Appointed 18 June 2023 and resigned 8 January 2025)
Executive Committee	Mr S. Ingram (Chairman) Mr D. Heston Mr M. Johnson Mrs K. Walton Mrs M.J. Allan (Child Welfare Officer) Mr R. Punton Mr K. Ainslie Mr M. Allan (Secretary) Mr S. Simpson Miss A. Dixon Mr C. Todd Mr S. Hamblin Mrs L. McLennan	(Appointed 12 October 2023) (Appointed 18 June 2023) (Appointed 18 June 2023) (Appointed 16 June 2024) (Appointed 18 June 2023) (Appointed 18 June 2023) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024) (Appointed 16 June 2024)
Secretary	Mr M. Allan	
Charity number	1198661	
Company number	CEO28811	
Principal address	45 Church Road Tweedmouth Berwick upon Tweed TD15 2AN	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2024

The Trustees and Executive Committee present their report and accounts for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Governing Document, the Companies Act 2006 and "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

Berwick Juniors Youth Development Trust (the Trust) objects are to advance in life and relieve needs of young people in the town of Berwick-upon-Tweed and the neighbourhood through:

- a. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life in particular but not exclusively through the training and skills in Association Football; and
- b. providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Executive Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

Season 2023 / 2024 started well, we had 13 teams entering the Northumberland Football Leagues. The U7 and U8 x 2 entered the centrally based league at Longhoughton with games taking place on a Saturday morning. All other teams played home and away U10 x 2, U11 x 2, U12, U13, U14, U15 and U16 on a Sunday except for the U9 Vipers whose games were also at a central venue, Bullocksteads, Newcastle.

Come the middle of October, our main issue was the weather, it seemed to rain from then until March with most games due to be played on grass pitches being called off. The local councils closed most pitches during this time due to the water logged pitch conditions. Fortunately, we had the use of the astro surface for games at the sports centre and during some weeks we managed to accommodate up to 4 games at the weekend, with Newcastle based teams willing to travel just so they could get a game. We hope the weather improves for this coming season.

During the season all the girls and boys competed well for their teams and it is good to see the players developing during the season and bonding with their team mates.

Our U9 Vipers reached the cup final, where they were competitive from the off but were narrowly defeated in extra time. A great experience for the boys to get to the final and one they won't forget.

All of our teams had a team coaching session with Gold and Gray soccer academy during the season, and hopefully all players and coaches benefitted from these sessions.

Our end of season presentation was held in the Black and Gold. All coaches gave a review of their season and it was great to have all the teams and families mixing, the weather was on our side and we had activities and food outside and a great day was had by all. Presenting the trophies we had Matheos Ferriera, previously a junior and who has just signed a professional contract with Newcastle United. Sean Simpson junior presented the Sean Simpson trainer of the year and we introduced a new trophy this season, the Sandy Grieve most improved player (Sandy was one of the founders and great supporter of the Juniors who sadly passed away). We also had club legends doing the photos.

29 April 2024 saw us welcome our friends from Zeewolds for the first time since 2019 (due to COVID). A huge thanks to all our sponsors and guest families who made this possible. We had a fun packed week of activities, including swimming, assault course, Newcastle United stadium tour and 3 nights of competitive football games. Well done to our U14 and U16 who won the cup games, with the Dutch for taking the U12 and Committee Cups.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Berwick Rangers Juniors could not continue to run without the continued support from our players, families, coaches, helpers, sponsors and the local community along with our hard working Trustees and Executive Committee. The time, effort and support to our club by our volunteers is greatly appreciated. To see the children developing, playing with a smile on their face, the friendships they make and the fun they have, hopefully means they enjoy being part of our club and takeaway many happy memories.

Financial review

A deficit of £1,585 (2023: £22,591 surplus) for the year was recorded on the Unrestricted Funds. Designated Funds recorded a surplus of £4,016 during the year, following their introduction, with the Restricted Funds recording a deficit of £5,275 (2023: £9,131 surplus) for the year.

Cash at bank, as at 31 May 2024 stood at £13,013 (2023: £17,688) in the General Account, £7,615 (2023: £8,894) in the Development Account, £1,672 (2023: £5,240) in the Holland Account and £4,016 (2023: £Nil) in the Girls Team Account.

Reserves

The Trustees and Executive Committee recognise the need to consider the level and nature of reserves in relation to the income and expenditure streams and financial commitments, and to ensure that the level of reserves held are appropriate.

Annual running costs are normally in the region of £30,000 per annum. However, running costs this year were £62,961 (2023: £29,459). This is due in part to the fact the 2023 accounts were for a period of 13 months, whereas the 2024 accounts represent a full financial year. 2024 also saw us hosted our first Zeewolde exchange since 2019 due to the COVID-19 lockdown, incurring all associated activity costs and coupled with this, the poor weather and good cup runs leading to more games, more pitches, and alternative hires being necessitated. The Trustees and Executive Committee aim to improve the level of reserves in the future.

Risk review

The Trustees and Executive Committee continually review the major risks to which the Trust is exposed and to ensure that systems are in place to mitigate the risks identified. We believe the major risk affecting us is "child protection" and we can seek guidance from our local Child Welfare Officer Gill Shields, who works for our affiliated body the Northumberland Football Association to ensure that all the children who attend our club sessions and games are fully safeguarded. All our coaches are DBS checked and all are instructed to carry out simple risk assessments before each game / training session to ensure that during their time with us, the children are fully protected.

Plans for future periods

As a club, we hope to achieve our objectives by ensuring all our coaches are fully trained to FA standards and that all DBS / First Aid training checks are up to date, in order that we can retain our Chartered Standard Status.

Public benefit

Throughout this report the Trustees and Executive Committee have sought to highlight those activities undertaken by the Trust in furtherance of its charitable objectives for the public benefit. The Trust continually considers its activities and policies with particular regard to the public benefit guidance published by the Charity Commission under section 4 of the Charities Act 2011.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Structure, governance and management

The Trust is governed by its Governing Document and is a registered charity, numbered 1198661, accepted by the Charity Commission on 19 April, 2022.

The Trustees and Executive Committee, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Trustees:

Mrs R. Ingram (Treasurer)
Mrs D. Johnson (Child Welfare Officer)
Mr J. McLeod (Vice Chairman) (Appointed 18 June 2023)
Mr B. Robson (Vice Chairman) (Appointed 18 June 2023 and resigned 8 January 2025)

Executive Committee:

Mr S. Ingram (Chairman)
Mr S. Jackson (Resigned 18 June 2023)
Mrs C. Gillie (Resigned 18 June 2023)
Mr D. Heston (Appointed 12 October 2023)
Mr R. Curle (Resigned 16 June 2024)
Mr D. Glennie (Appointed 18 June 2023 and resigned 16 June 2024)
Mr M. Johnson (Appointed 18 June 2023)
Mrs K. Walton (Appointed 18 June 2023)
Mrs M.J. Allan (Child Welfare Officer) (Appointed 16 June 2024)
Mr R. Punton (Appointed 18 June 2023)
Mr K. Ainslie (Appointed 18 June 2023)
Mr M. McLeman (Appointed 18 June 2023 and resigned 3 September 2023)
Mr M. Allan (Secretary) (Appointed 16 June 2024)
Mr S. Simpson (Appointed 16 June 2024)
Miss A. Dixon (Appointed 16 June 2024)
Mr C. Todd (Appointed 16 June 2024)
Mr S. Hamblin (Appointed 16 June 2024)
Mrs L. McLennan (Appointed 16 June 2024)

Membership and management of the Trust

Membership is open to individuals over the age of 18 and member organisations, both incorporated and unincorporated associations, on payment of an annual subscription. Each member or member organisation is entitled to one vote.

The Trust is managed by its Trustees and Executive Committee, comprising between seven and fifteen members, including a chairman, a secretary and a treasurer, appointed by the members. Up to four additional members may be co-opted by the Executive Committee. All members of the Executive Committee are required to retire annually at the Annual General Meeting, but are eligible for re-election.

All Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role. Induction training and appropriate documentation is offered to all new members.

All Executive Committee decisions are determined by a majority of votes, with any casting vote exercised by the chairperson. The members of the Trustees and Executive Committee are listed above and under Trust Information.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Statement of Trustees responsibilities

The Executive Committee, who are also the directors of Berwick Juniors Youth Development Trust for the purpose of company law, 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).

Company Law requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Executive Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Trustees and Board of Executive Committee.



Mrs R. Ingram (Treasurer)
Director and Trustee

20 March 2025

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

I report to the Trustees and Executive Committee on my examination of the financial statements of Berwick Juniors Youth Development Trust (the Trust) for the year ended 31 May 2024.

Responsibilities and basis of report

As the Trustees and Executive Committee of the Trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.


Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no other 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 financial statements to be reached.


Colin Frame

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

20 March 2025

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds		Designated funds		Restricted funds		Total	
		2024	2024	2024	2024	2023	2023	2024	2023
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	10,469	3,099	4,048	17,616	-	33,475	8,156	41,631
Charitable activities	4	-	-	6,873	6,873	-	-	15,314	15,314
Other trading activities	5	30,834	2,720	2,074	35,628	-	4,236	-	4,236
Total income		<u>41,303</u>	<u>5,819</u>	<u>12,995</u>	<u>60,117</u>	<u>-</u>	<u>37,711</u>	<u>23,470</u>	<u>61,181</u>
Expenditure on:									
Charitable activities	6	42,888	1,803	18,270	62,961	-	15,120	14,339	29,459
Total expenditure		<u>42,888</u>	<u>1,803</u>	<u>18,270</u>	<u>62,961</u>	<u>-</u>	<u>15,120</u>	<u>14,339</u>	<u>29,459</u>
Net income/(expenditure) and movement in funds		<u>(1,585)</u>	<u>4,016</u>	<u>(5,275)</u>	<u>(2,844)</u>	<u>-</u>	<u>22,591</u>	<u>9,131</u>	<u>31,722</u>
Reconciliation of funds:									
Fund balances at 1 June 2023		22,591	-	9,131	31,722	-	-	-	-
Fund balances at 31 May 2024		<u>21,006</u>	<u>4,016</u>	<u>3,856</u>	<u>28,878</u>	<u>-</u>	<u>22,591</u>	<u>9,131</u>	<u>31,722</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,517		2,605
Investments	12		1,000		1,000
			<u>3,517</u>		<u>3,605</u>
Current assets					
Debtors	13	244		199	
Cash at bank and in hand		26,316		31,822	
		<u>26,560</u>		<u>32,021</u>	
Creditors: amounts falling due within one year	14	1,199		3,904	
		<u>1,199</u>		<u>3,904</u>	
Net current assets			25,361		28,117
Total assets less current liabilities			<u>28,878</u>		<u>31,722</u>
The funds of the Trust					
Restricted income funds	15		3,856		9,131
Unrestricted funds - general			21,006		22,591
Designated funds	16		4,016		-
			<u>28,878</u>		<u>31,722</u>


The Trust is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.


The directors and trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the Trust to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees and Executive Committee on 20 March 2025


Mrs R. Ingram (Treasurer)
Director and Trustee


Mrs D. Johnson (Child Welfare Officer)
Director and Trustee

Company registration number CEO28811 (England and Wales)

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Berwick Juniors Youth Development Trust (the Trust) is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1198661. The registered office is 45 Church Street, Tweedmouth, Berwick-upon-Tweed, TD15 2AN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Governing Document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees and Executive Committee have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees and Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees and Executive Committee in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees and Executive Committee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Membership subscriptions are recognised in the year in which they are received.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Governance costs are those incurred in connection with the administration of the Trust and compliance with constitutional and statutory requirements.

Costs of generating funds are expenses incurred in running fund raising events.

Administration costs are expenses incurred in the administration of the Trust.

Charitable activities costs are those expenses incurred in connection with the operation of the football teams and in connection with the Zeewolde Exchange trip.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixed assets are capitalised at cost, where the purchase price exceeds £500, and written down over their useful economic life, at the following rates:

Equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees and Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

3	Income from donations and legacies	Unrestricted funds general		Designated funds		Restricted funds		Total		Unrestricted funds general		Designated funds		Restricted funds		Total	
		2024	£	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	Donations and gifts	10,469	£	3,099	£	4,048	£	17,616	£	33,475	£	-	£	8,156	£	41,631	£

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

4 Income from charitable activities

	Restricted funds 2024 £	Total 2024 £	Restricted funds 2023 £	Total 2023 £
Zeewolde exchange income - Restricted	6,873	6,873	15,314	15,314

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

5	Income from other trading activities	Unrestricted funds general		Designated funds		Restricted funds		Total		Unrestricted funds general		Designated funds		Restricted funds		Total	
		2024	£	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	Membership subscriptions	14,755		2,720		-		-		17,475		1,780		-		1,780	
	Fundraising events	16,079		-		2,074		2,074		18,153		2,456		-		2,456	
	Other trading activities	30,834		2,720		2,074		2,074		35,628		4,236		-		4,236	

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Depreciation and impairment	902	397
Zeewolde exchange expenditure - Restricted	10,263	13,999
Football coaching - Restricted	120	-
League fees	3,062	-
Sports hall and pitch hire	15,497	7,828
Repairs and equipment	28,542	4,656
Football coaching	1,351	735
Travelling expenses	148	-
	<u>59,885</u>	<u>27,615</u>
Share of support and governance costs (see note 7)		
Governance	3,076	1,844
	<u>62,961</u>	<u>29,459</u>
Analysis by fund		
Unrestricted funds	42,888	15,120
Unrestricted funds - Designated funds	1,803	-
Restricted funds	18,270	14,339
	<u>62,961</u>	<u>29,459</u>

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	3,076	1,844
	<u>3,076</u>	<u>1,844</u>
Analysed between:		
Charitable activities	3,076	1,844
	<u>3,076</u>	<u>1,844</u>
Governance costs comprise:	2024 £	2023 £
Accountancy	1,972	1,200
Insurance	934	204
Administration	170	440
	<u>3,076</u>	<u>1,844</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

8 Executive Committee

None of the Trustees and Executive Committee (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

9 Employees

There were no employees during the year (2023: None).

10 Taxation

The Trust is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Equipment
	£
Cost	
At 1 June 2023	3,002
Additions	814
	<hr/>
At 31 May 2024	3,816
	<hr/>
Depreciation and impairment	
At 1 June 2023	397
Depreciation charged in the year	902
	<hr/>
At 31 May 2024	1,299
	<hr/>
Carrying amount	
At 31 May 2024	2,517
	<hr/> <hr/>
At 31 May 2023	2,605
	<hr/> <hr/>

12 Fixed asset investments

	Unlisted
	investments
	£
Cost or valuation	
At 1 June 2023 & 31 May 2024	1,000
	<hr/>
Carrying amount	
At 31 May 2024	1,000
	<hr/> <hr/>
At 31 May 2023	1,000
	<hr/> <hr/>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	178	-
Prepayments and accrued income	66	199
	<u>244</u>	<u>199</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	1,504
Accruals and deferred income	1,199	2,400
	<u>1,199</u>	<u>3,904</u>

15 Restricted funds

The restricted funds of the Trust comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
Zeewolde exchange	5,240	6,873	(10,263)	1,850
Training equipment	3,891	6,122	(8,007)	2,006
	<u>9,131</u>	<u>12,995</u>	<u>(18,270)</u>	<u>3,856</u>
Previous period:	At 19 April 2022	Incoming resources	Resources expended	At 31 May 2023
	£	£	£	£
Zeewolde exchange	-	19,239	(13,999)	5,240
Training equipment	-	4,231	(340)	3,891
	<u>-</u>	<u>23,470</u>	<u>(14,339)</u>	<u>9,131</u>

Restricted funds consist of the following funds:

A Dutch Exchange fund represents all income and expenditure incurred relating to the Trusts annual Zeewolde Dutch Exchange.

A Training Equipment fund represents donations received and expenditure on new goals and training equipment purchased for use by the Trust.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

16 Designated funds

These are designated funds which are material to the Trust's activities.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Berwick Wildcats (Girls)	-	5,819	(1,803)	4,016
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

A Girls account which is a separate Northumberland Football Association programme.

17 Unrestricted funds

The unrestricted funds of the Trust comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	22,591	41,303	(42,888)	21,006
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous period:	At 19 April 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	-	37,711	(15,120)	22,591
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:				
Tangible assets	694	-	1,823	2,517
Investments	1,000	-	-	1,000
Current assets/(liabilities)	19,312	4,016	2,033	25,361
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	21,006	4,016	3,856	28,878
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
At 31 May 2023:				
Tangible assets	371	-	2,234	2,605
Investments	1,000	-	-	1,000
Current assets/(liabilities)	21,220	-	6,897	28,117
	<u>22,591</u>	<u>-</u>	<u>9,131</u>	<u>31,722</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023: None).

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	£	Year to 31 May 2024 £	£	Period to 31 May 2023 £
Donations and legacies				
Donations and gifts	10,469		33,475	
Donations - Designated	3,099		-	
Donations - Restricted	4,048		8,156	
		<u>17,616</u>		<u>41,631</u>
Activities for generating funds				
Subscriptions	14,755		1,780	
Fundraising	16,079		2,456	
Subscriptions - Designated	2,720		-	
Fundraising - Restricted	2,074		-	
		<u>35,628</u>		<u>4,236</u>
Incoming resources from charitable activities				
Zeewolde exchange income - Restricted		6,873		15,314
		<u>60,117</u>		<u>61,181</u>
Total incoming resources				
Charitable activities				
Equipment depreciation	203		57	
League fees	3,062		-	
Sports hall and pitch hire	14,579		7,828	
Repairs and equipment	20,685		4,656	
Football coaching	1,135		735	
Miscellaneous	148		-	
Football Coaching - Designated	120		-	
Pitch Hire - Designated	918		-	
Repairs and equipment - Designated	549		-	
Administration - Designated	216		-	
Equipment depreciation - Restricted	699		340	
Zeewolde exchange expenditure - Restricted	10,263		13,999	
Repairs and equipment - Restricted	7,308		-	
		<u>(59,885)</u>		<u>(27,615)</u>
Governance costs				
Accountancy and independent examination fees	1,972		1,200	
Insurance	934		204	
Administration	170		440	
		<u>(3,076)</u>		<u>(1,844)</u>
(Deficit)/Surplus for the year		<u><u>(2,844)</u></u>		<u><u>31,722</u></u>