

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

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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	Unrestricted funds	Designated funds	Restricted funds	Total
		2024	2024	2024	2024	2023	2023	2023	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>37,711</u>	<u>-</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>15,120</u>	<u>-</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>22,591</u>	<u>-</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>22,591</u>	<u>-</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

		2024		2023	
	Notes	£	£	£	£
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	£	2023	£	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		Unrestricted funds general		Designated funds		Restricted funds		Total	
		2024	£	2024	£	2024	£	2023	£	2023	£	2023	£	2023	£
	Membership subscriptions	14,755		2,720		-		1,780		-		-		1,780	
	Fundraising events	16,079		-		2,074		2,456		-		-		2,456	
	Other trading activities	30,834		2,720		2,074		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/>
At 31 May 2023	2,605
	<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/>
At 31 May 2023	1,000
	<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

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

Previous period:	At 19 April 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	-	37,711	(15,120)	22,591

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	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
	21,006	4,016	3,856	28,878

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	
		17,616		41,631
Activities for generating funds				
Subscriptions	14,755		1,780	
Fundraising	16,079		2,456	
Subscriptions - Designated	2,720		-	
Fundraising - Restricted	2,074		-	
		35,628		4,236
Incoming resources from charitable activities				
Zeewolde exchange income - Restricted		6,873		15,314
Total incoming resources		60,117		61,181
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		-	
		(59,885)		(27,615)
Governance costs				
Accountancy and independent examination fees	1,972		1,200	
Insurance	934		204	
Administration	170		440	
		(3,076)		(1,844)
(Deficit)/Surplus for the year		(2,844)		31,722