

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 - 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').

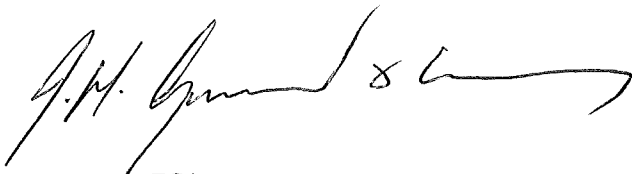
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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)
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	14					
Unrestricted funds:						
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
	£	£
Zeewolde exchange income Activity 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><u>346</u></u>	<u><u>245</u></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><u>5,066</u></u>	<u><u>1,200</u></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><u>3,856</u></u>	<u><u>1</u></u>	<u><u>3,857</u></u>
TOTAL FUNDS	<u><u>28,878</u></u>	<u><u>27,062</u></u>	<u><u>55,940</u></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><u>17,034</u></u>	<u><u>(17,033)</u></u>	<u><u>1</u></u>
TOTAL FUNDS	<u><u>83,662</u></u>	<u><u>(56,600)</u></u>	<u><u>27,062</u></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)	-	4,016	4,016
	22,591	2,431	25,022
Restricted funds			
Zeewolde exchange programme	5,240	(3,390)	1,850
Training equipment	3,891	(1,885)	2,006
	9,131	(5,275)	3,856
TOTAL FUNDS	<u>31,722</u>	<u>(2,844)</u>	<u>28,878</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)	5,819	(1,803)	4,016
	47,122	(44,691)	2,431
Restricted funds			
Zeewolde exchange programme	6,873	(10,263)	(3,390)
Training equipment	6,122	(8,007)	(1,885)
	12,995	(18,270)	(5,275)
TOTAL FUNDS	<u>60,117</u>	<u>(62,961)</u>	<u>(2,844)</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>

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