

SILLOTH AMATEUR FOOTBALL CLUB

England & Wales · Charity number 1199608

Details

Status Registered

Legal form CIO

Registered 2022-07-11

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

Contact

Address 2 Church Terrace
Silloth
CA7 4BX

Phone 0771502231

Email amy@wisegroupltd.uk

Activities

Objects: THE PROMOTION OF HEALTHY RECREATION IN SILLOTH FOR THE PUBLIC BENEFIT BY PROVISION OF FACILITIES FOR PLAYING FOOTBALL.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Amateur Sport
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£22,922	£22,094	-	-
2024-06-30	£28,957	£58,032	-	-
2023-06-30	£64,741	£17,034	-	-

Trustees

Name	Role	Appointed
Liam Wilson	Chair	
Amy Wise		
Anne Taylor		
Brian Hayhurst		
Carol Carr		
Paul Donald		
Peter Wise		

SILLOTH AMATEUR FOOTBALL CLUB

England & Wales - Charity number 1199608

Accounts

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Silloth Amateur Football Club Contents

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**Silloth Amateur Football Club
Reference and Administrative Details
For The Year Ended 30 June 2025**

Trustees	Mr Liam Wilson - Chair Mr Paul Donald Mr Brian Hayhurst Mrs Amy Wise Mrs Carol Carr Mr Peter Wise Mrs Anne Taylor
Charity Number	1199608
Principal Address	2 Church Terrace Silloth Wigton Cumbria CA7 4BX
Accountants	SeavorChartered Chartered Accountants & Tax Advisers Clifford Court Cooper Way Carlisle Cumbria CA3 0JG
Bankers	NatWest 250 Bishopsgate London EC2M 4AA

Silloth Amateur Football Club Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to the public benefit requirement under the Charities Act 2011.

Achievements and Performance

Review of Activities

The charity is an amateur sports club that provides sporting and football facilities to children, young people, and the general public of Silloth and surrounding area. The club hosts and partakes in matches and tournaments with other communities in Cumbria. The Trustees are grateful for the continued support for the charity which enables them to meet the ongoing challenges of meeting the objectives of the charity.

Financial Review

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Principal Risks and Uncertainties

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Structure, Governance and Management

Constitution

The principal objective of the charity is to provide an amateur football club. The charity is registered as a charitable incorporated organisation and was incorporated by a Memorandum of Association on 11 July 2022. The company was registered as a charity on 11 July 2022.

Method of Appointment or Election of Trustees

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

Principal Activities

Silloth Amateur Football Club provides amateur football club services for the public benefit of the inhabitants of Silloth, to give them a safe space where they can become part of the football team and play other recreational sport activities.

Plans for future periods

The charity intends to continue to provide an amateur football club for the public benefit for the inhabitants of Silloth.

**Silloth Amateur Football Club
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Statement of Trustees' Responsibilities

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

The law applicable to charities in select jurisdiction requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Liam Wilson

Trustee

26 March 2026

**Silloth Amateur Football Club
Accountants' Report
For The Year Ended 30 June 2025**

Accountant's report to the board of trustees on the preparation of the unaudited statutory accounts of Silloth Amateur Football Club for the year ended 30 June 2025.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Silloth Amateur Football Club for the year ended 30 June 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position and the related notes from the charity's accounting records and from information and explanations which you have provided us with.

This report is made solely to the board of trustees of the charity, as a body, in accordance with our letter of engagement dated . Our work has been undertaken solely to prepare for your approval the financial statements of Silloth Amateur Football Club, and state those matters that we have agreed to state to the board of trustees of the charity, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Silloth Amateur Football Club and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Silloth Amateur Football Club has kept sufficient accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charity. You consider that Silloth Amateur Football Club is exempt from the requirement to have a statutory audit or an independent examination for the year ended 30 June 2025.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

26 March 2026

SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**Silloth Amateur Football Club
Statement of Financial Activities
For The Year Ended 30 June 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Football Activities		22,922	28,957
EXPENDITURE ON:			
Charitable activities:			
Football Activities	5	(22,094)	(58,032)
NET INCOME/(EXPENDITURE)		828	(29,075)
NET MOVEMENT IN FUNDS			
		828	(29,075)
RECONCILIATION OF FUNDS:			
Total funds brought forward		18,632	47,707
TOTAL FUNDS CARRIED FORWARD	10	<u>19,460</u>	<u>18,632</u>

The notes on pages 7 to 10 form part of these financial statements.

**Silloth Amateur Football Club
Statement of Financial Position
As At 30 June 2025**

		2025	2024
	Notes	Unrestricted funds	Total funds
		£	£
FIXED ASSETS			
Tangible Assets	8	3,646	3,550
		3,646	3,550
CURRENT ASSETS			
Cash at bank and in hand		18,354	16,752
		18,354	16,752
Creditors: Amounts Falling Due Within One Year	9	(2,540)	(1,670)
		15,814	15,082
NET CURRENT ASSETS (LIABILITIES)			
		19,460	18,632
TOTAL ASSETS LESS CURRENT LIABILITIES			
		19,460	18,632
NET ASSETS			
		19,460	18,632
FUNDS OF THE CHARITY			
Unrestricted Funds		19,460	18,632
		19,460	18,632
TOTAL FUNDS			
	10	19,460	18,632

On behalf of the board

Mr Liam Wilson

Trustee

26 March 2026

The notes on pages 7 to 10 form part of these financial statements.

Silloth Amateur Football Club

Notes to the Financial Statements

For The Year Ended 30 June 2025

1. General Information

Silloth Amateur Football Club is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1199608. The principal address is 2 Church Terrace, Silloth, Wigton, Cumbria, CA7 4BX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable, and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.3. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance

2.5. Cash and Cash Equivalents

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

2.6. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Silloth Amateur Football Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

2.7. Provisions and Contingencies

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

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts discounted at the pre-tax discount rate that reflects the risks specific to the liability.

The unwinding of the discount is recognised within interest payable and similar charges.

2.8. Fund accounting

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

3. Income from Donations and Legacies

The following grants are included within the total income from donations and legacies above:

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Grant income	-	10,332
	<u> </u>	<u> </u>

4. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	724	448
	<u> </u>	<u> </u>

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025
	£	£	Total
	£	£	£
Football Activities	14,279	7,815	22,094
	<u> </u>	<u> </u>	<u> </u>

	Activities undertaken directly	Support costs (see note 6)	2024
	£	£	Total
	£	£	£
Football Activities	10,680	47,352	58,032
	<u> </u>	<u> </u>	<u> </u>

Silloth Amateur Football Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

6. Support Costs

	2025 Football Activities £
Employee costs	540
Premises expenses	3,916
General administration	2,635
Depreciation	724
	7,815
	2024 Football Activities £
Employee costs	380
Premises expenses	39,473
General administration	7,051
Depreciation	448
	47,352

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

8. Tangible Assets

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
As at 1 July 2024	3,999	-	3,999
Additions	-	821	821
As at 30 June 2025	3,999	821	4,820
Depreciation			
As at 1 July 2024	449	-	449
Provided during the period	711	14	725
As at 30 June 2025	1,160	14	1,174
Net Book Value			
As at 30 June 2025	2,839	807	3,646
As at 1 July 2024	3,550	-	3,550

9. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	2,540	1,670

Silloth Amateur Football Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

10. Movement in Funds

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	18,632	22,922	(22,094)	19,460
Total funds	<u>18,632</u>	<u>22,922</u>	<u>(22,094)</u>	<u>19,460</u>

	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	47,707	28,957	(58,032)	18,632
Total funds	<u>47,707</u>	<u>28,957</u>	<u>(58,032)</u>	<u>18,632</u>

11. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

12. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

**Silloth Amateur Football Club
Detailed Statement of Financial Activities
For The Year Ended 30 June 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Football Activities		
Subscription income	12,402	11,790
Sponsorship income	-	2,230
Donations	10,520	4,605
Grant income	-	10,332
	22,922	28,957
	22,922	28,957
EXPENDITURE ON:		
Charitable Activities:		
Football Activities		
Purchases	(10,389)	(6,918)
Hire and leasing of plant, equipment and vehicles	(3,890)	(3,762)
Staff training	(540)	(380)
Rent	(1,162)	(412)
Rates	(1,117)	-
Repairs and maintenance	(1,637)	(39,061)
Insurance	-	(3,960)
Printing, postage and stationery	-	(12)
Accountancy fees	(870)	(835)
Sundry expenses	(1,765)	(2,244)
Depreciation	(724)	(448)
	(22,094)	(58,032)
	(22,094)	(58,032)
NET INCOME/(EXPENDITURE)	828	(29,075)

SILLOTH AMATEUR FOOTBALL CLUB

England & Wales - Charity number 1199608

Accounts

Charity number: 1199608

APPROVAL

**SILLOTH AMATEUR FOOTBALL CLUB
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

SeavorChartered
Chartered Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**SILLOTH AMATEUR FOOTBALL CLUB
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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**SILLOTH AMATEUR FOOTBALL CLUB
CHARITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees

Mr L Wilson (Chair)
Mr P Wise
Mrs A Taylor
Mrs A Carr
Mr P Donald
Mrs A Wise
Mr B Hayhurst

Principal Office

2 Church Terrace
Silloth
Cumbria
CA7 4BX

Accountants

SeavorChartered
Chartered Accounts and Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Bankers

Cumberland Building Society
Head Office
Cumberland House
Cooper Way
Carlisle
Cumbria
CA3 0JF

NatWest
250 Bishopsgate
London
EC2M 4AA

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees present their annual report together with the financial statements for the year to 30 June 2024.

OBJECTIVES AND ACTIVITIES

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to the public benefit requirement under the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

The charity is an amateur sports club that provides sporting and football facilities to children, young people, and the general public of Silloth and surrounding area. The club hosts and partakes in matches and tournaments with other communities in Cumbria. The Trustees are grateful for the continued support for the charity which enables them to meet the ongoing challenges of meeting the objectives of the charity.

FINANCIAL REVIEW

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Principal Risks and Uncertainties

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The principal objective of the charity is to provide an amateur football club. The charity is registered as a charitable incorporated organisation and was incorporated by a Memorandum of Association on 11 July 2022. The company was registered as a charity on 11 July 2022.

Method of Appointment or Election of Trustees

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

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2024**

PRINCIPAL ACTIVITIES

Activities

Silloth Amateur Football Club provides amateur football club services for the public benefit of the inhabitants of Silloth, to give them a safe space where they can become part of the football team and play other recreational sport activities.

Plans for future periods

The charity intends to continue to provide an amateur football club for the public benefit for the inhabitants of Silloth.

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2024**

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in select jurisdiction requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 13 May 2025 and is signed on their behalf by:



Mr L Wilson (Chair)

**SILLOTH AMATEUR FOOTBALL CLUB
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SILLOTH AMATEUR FOOTBALL CLUB (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2024.

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

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graeme Seavor FCA CTA

13 May 2025

SeavorChartered

Chartered Accounts and Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

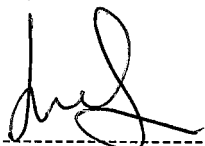
**SILLOTH AMATEUR FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted funds 2024	Total funds 2024	Total funds 2023
		£	£	£
INCOME FROM				
<i>Charitable activities:</i>				
Subscription income		11,790	11,790	58,488
Sponsorship income		2,230	2,230	153
Donations		4,605	4,605	2,000
Grant income	3	10,332	10,332	4,100
		<u>28,957</u>	<u>28,957</u>	<u>64,741</u>
EXPENDITURE ON				
<i>Charitable activities:</i>				
Purchases		6,918	6,918	4,983
Hire and leasing of equipment		3,762	3,762	200
Staff training		380	380	142
Rent		412	412	306
Travel and subsistence		-	-	200
Repairs and renewals		39,061	39,061	6,298
Insurance		3,960	3,960	-
Printing, postage and stationery		12	12	9
Accountancy fees		835	835	835
Professional fees		-	-	3,090
Sundry expenses		2,244	2,244	971
Depreciation		448	448	-
TOTAL EXPENDITURE		<u>58,032</u>	<u>58,032</u>	<u>17,034</u>
NET MOVEMENT IN FUNDS		<u>(29,075)</u>	<u>(29,075)</u>	<u>47,707</u>

**SILLOTH AMATEUR FOOTBALL CLUB
BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		3,550		-
CURRENT ASSETS					
Cash at bank and in hand		16,752		48,543	
		<u>16,752</u>		<u>48,543</u>	
CREDITORS: Falling due within one year					
Accruals and deferred income		1,670		836	
	5	<u>1,670</u>		<u>836</u>	
NET CURRENT ASSETS			15,082		47,707
NET ASSETS			<u>18,632</u>		<u>47,707</u>
CHARITY FUNDS					
Unrestricted funds			18,632		47,707
TOTAL FUNDS	6		<u>18,632</u>		<u>47,707</u>

The charity Balance Sheet is approved by the Trustees, on 9 May 2025 and is signed on their behalf by:



Mr L Wilson (Chair)

**SILLOTH AMATEUR FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Income

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable, and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and Equipment	20% reducing balance
---------------------	----------------------

1.5 Cash at Bank and in hand

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

**SILLOTH AMATEUR FOOTBALL CLUB
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 JUNE 2024**

1. ACCOUNTING POLICIES (continued)

1.6 Liabilities and provisions

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

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts discounted at the pre-tax discount rate that reflects the risks specific to the liability.

The unwinding of the discount is recognised within interest payable and similar charges.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

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

2. Average Number of Employees

Average number of employees during the period was: nil (2023: nil).

3. Grant income

	2024	2023
	£	£
Grant income	10,332	4,100
	<u>10,332</u>	<u>4,100</u>

**SILLOTH AMATEUR FOOTBALL CLUB
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 JUNE 2024**

4. Tangible Assets

	Plant and Equipment	Total
	£	£
Cost		
Additions during year	3,999	3,999
As at 30 June 2024	<u>3,999</u>	<u>3,999</u>
Depreciation		
As at 1 July 2023	-	-
Provided during the period	449	449
As at 30 June 2024	<u>449</u>	<u>449</u>
Net Book Value		
As at 30 June 2024	<u>3,550</u>	<u>3,550</u>
As at 1 July 2023	<u>-</u>	<u>-</u>

5. Creditors

	2024	2023
	£	£
Accruals and deferred income	1,670	836
	<u>1,670</u>	<u>836</u>

6. Reconciliation of Funds

	2024	2023
	£	£
Brought forward	47,707	-
Surplus/(deficit) in year	(29,075)	47,707
Carried forward	<u>18,632</u>	<u>47,707</u>

7. Related party transactions

There are no related party transactions which are required to be disclosed in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities SORP.

SILLOTH AMATEUR FOOTBALL CLUB

England & Wales - Charity number 1199608

Accounts

Charity number: 1199608

APPROVAL

**SILLOTH AMATEUR FOOTBALL CLUB
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

SeavorChartered
Chartered Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**SILLOTH AMATEUR FOOTBALL CLUB
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

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**SILLOTH AMATEUR FOOTBALL CLUB
CHARITY INFORMATION
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

Trustees Mr L Wilson (Chair) (Appointed 11 July 2022)
Mr P Wise (Appointed 11 July 2022)
Mrs A Taylor (Appointed 11 July 2022)
Mrs C Carr (Appointed 11 July 2022)
Mr P Donald (Appointed 11 July 2022)
Mrs A Wise (Appointed 11 July 2022)
Mr B Hayhurst (Appointed 11 July 2022)

Principal Office 2 Church Terrace
Silloth
Cumbria
CA7 4BX

Accountants SeavorChartered
Chartered Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Bankers Cumberland Building Society
Head Office
Cumberland House
Cooper Way
Carlisle
Cumbria
CA3 0JF

NatWest
250 Bishopsgate
London
EC2M 4AA

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES' REPORT
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

The Trustees present their annual report together with the financial statements for the period 11 July 2022 to 30 June 2023.

OBJECTIVES AND ACTIVITIES

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to the public benefit requirement under the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

The charity is an amateur sports club that provides sporting and football facilities to children, young people, and the general public of Silloth and surrounding area. The club hosts and partakes in matches and tournaments with other communities in Cumbria. The Trustees are grateful for the continued support for the charity which enables them to meet the ongoing challenges of meeting the objectives of the charity.

FINANCIAL REVIEW

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Principal Risks and Uncertainties

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The principal objective of the charity is to provide an amateur football club. The charity is registered as a charitable incorporated organisation and was incorporated by a Memorandum of Association on 11 July 2022. The company was registered as a charity on 11 July 2022.

Method of Appointment or Election of Trustees

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

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES' REPORT (continued)
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

PRINCIPAL ACTIVITIES

Activities

Silloth Amateur Football Club provides amateur football club services for the public benefit of the inhabitants of Silloth, to give them a safe space where they can become part of the football team and play other recreational sport activities.

Plans for future periods

The charity intends to continue to provide an amateur football club for the public benefit for the inhabitants of Silloth.

**SILLOTH AMATEUR FOOTBALL CLUB
TRUSTEES' REPORT (continued)
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in select jurisdiction requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 13 May 2025 and is signed on their behalf by:



Mr L Wilson (Chair)

**SILLOTH AMATEUR FOOTBALL CLUB
INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SILLOTH AMATEUR FOOTBALL CLUB (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the period 11 July 2022 to 30 June 2023.

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

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graeme Seavor FCA CTA

13 May 2025

SeavorChartered
Chartered Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**SILLOTH AMATEUR FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

	Notes	Unrestricted funds 2023	Total funds 2023
		£	£
INCOME FROM			
<i>Charitable activities:</i>			
Subscription income		58,488	58,488
Sponsorship income		153	153
Donations		2,000	2,000
Grant income	3	4,100	4,100
		<u>64,741</u>	<u>64,741</u>
EXPENDITURE ON			
<i>Charitable activities:</i>			
Purchases		4,983	4,983
Hire and leasing of equipment		200	200
Staff training		142	142
Rent		306	306
Travel and subsistence		200	200
Repairs and renewals		6,298	6,298
Printing, postage and stationery		9	9
Accountancy fees		835	835
Professional fees		3,090	3,090
Sundry expenses		971	971
TOTAL EXPENDITURE		<u>17,034</u>	<u>17,034</u>
NET MOVEMENT IN FUNDS		<u>47,707</u>	<u>47,707</u>

**SILLOTH AMATEUR FOOTBALL CLUB
BALANCE SHEET
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

	Notes	2023	
		£	£
CURRENT ASSETS			
Cash at bank and in hand		48,543	
		<u>48,543</u>	
CREDITORS: Falling due within one year			
Accruals and deferred income		836	
	4	<u>836</u>	
NET CURRENT ASSETS			47,707
NET ASSETS			<u>47,707</u>
CHARITY FUNDS			
Unrestricted funds			47,707
TOTAL FUNDS	5		<u>47,707</u>

The charity Balance Sheet is approved by the Trustees, on 13 May 2025 and is signed on their behalf by:



Mr L Wilson (Chair)

**SILLOTH AMATEUR FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Income

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

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable, and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.4 Cash at Bank and in hand

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

1.5 Liabilities and provisions

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

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts discounted at the pre-tax discount rate that reflects the risks specific to the liability.

The unwinding of the discount is recognised within interest payable and similar charges.

SILLOTH AMATEUR FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD 11 JULY 2022 TO 30 JUNE 2023

1. ACCOUNTING POLICIES (continued)

1.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.7 Fund accounting

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

2. Average Number of Employees

Average number of employees during the period was: nil.

3. Grant income

	2023
	£
Grant income	4,100
	<u>4,100</u>

4. Creditors

	2023
	£
Accruals and deferred income	836
	<u>836</u>

5. Reconciliation of Funds

	2023
	£
Surplus in year	47,707
Carried forward	<u>47,707</u>

6. Related party transactions

There are no related party transactions which are required to be disclosed in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities SORP.