

**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**

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<b>Trustees</b>	Mr L Wilson (Chair) Mr P Wise Mrs A Taylor Mrs A Carr Mr P Donald Mrs A Wise Mr B Hayhurst
<b>Principal Office</b>	2 Church Terrace Silloth Cumbria CA7 4BX
<b>Accountants</b>	SeavorChartered Chartered Accounts and Tax Advisers Clifford Court Cooper Way Carlisle Cumbria CA3 0JG
<b>Bankers</b>	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**

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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**

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**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**

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**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:



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Mr L Wilson (Chair)

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

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**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**

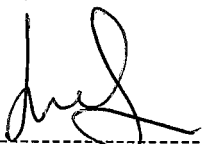
	Notes	Unrestricted funds 2024	Total funds 2024	Total funds 2023
<b>INCOME FROM</b>		<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>				
Subscription income		11,790	<b>11,790</b>	58,488
Sponsorship income		2,230	<b>2,230</b>	153
Donations		4,605	<b>4,605</b>	2,000
Grant income	<b>3</b>	10,332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



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

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

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**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
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**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**

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**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**

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

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

**4. Tangible Assets**

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

**5. Creditors**

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

**6. Reconciliation of Funds**

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