

CHARITY REGISTRATION NUMBER: 1205435

Whitstable Town Football Club Youth CIO
Unaudited Financial Statements
31 May 2025

BURGESS HODGSON LIMITED

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Whitstable Town Football Club Youth CIO

Financial Statements

Year ended 31 May 2025

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Whitstable Town Football Club Youth CIO

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name Whitstable Town Football Club Youth CIO

Charity registration number 1205435

The trustees

Prof D Griffin
Dr F R Marsh
Whitstable Town Football Club
Limited
Mr S Clayton
Mr G Beesley (Resigned 26 October 2024)

Independent examiner Burgess Hodgson Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

The board of trustees consists of four individuals, Darren Griffin, F Rose Marsh, Garry Beesley plus representatives of the club who meet quarterly, primarily Steve Clayton (Chair) who represents the club. Other club representatives e.g. Francesca Milne and Mike Couzens attend meetings as required. At the end of the period of consideration, we were in the process of appointing two new trustees Richard Archer and Ruth Steel.

The statutory duties of a trustee are to

- Ensure that the organisation complies with its governing document, charity law, company law, and other relevant legislation or regulations.
- Ensure that an organisation pursues defined goals in line with its stated objectives.
- Ensure that an organisation's resources are used only to pursue legitimate objectives.
- Contribute actively to the board of trustees' role in giving firm strategic direction to the organisation, setting overall policy, defining goals and setting targets and evaluating performance against agreed targets
- Safeguard the good name and values of the organisation.
- Ensure the effective and efficient administration of the organisation
- Ensure the financial stability of the organisation
- Protect and manage the property of the charity and to ensure the proper investment of the charity's funds
- Other duties to include use of their specific skills, knowledge or experience to help the board of trustees reach sound decisions. This may involve:
 - Scrutinising board papers
 - Leading discussions
 - Focusing on key issues
 - Providing guidance on new initiatives
 - Other issues in which the trustee has special expertise
 - Participating in working groups outside of Board meetings

Whitstable Town Football Club Youth CIO

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Objectives and activities

The charity's objectives ("objects") are specifically restricted to the following:

- a. to advance the amateur sport of association football.
- b. to promote community participation in healthy recreation by providing access to facilities for playing association football and other sports (facilities mean land, buildings, equipment and organising football activities).
- c. to provide and assist in providing facilities for sport, recreation and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disability, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- d. to act as a resource for young people up to the age of 18 living in Whitstable, Kent, and the surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - I. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals
 - II. to advance the education of children and young people whether or not undergoing formal education.
 - III. relieving unemployment

Nothing in the CIO's constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

The CIO has the power to do anything which is calculated to further its objects or is conducive or incidental to doing so. In particular, the CIO has the power to:

- a. borrow money and to charge the whole or any part of its property as security for the repayment of the money borrowed. The CIO must comply as appropriate with sections 124 and 125 of the Charities Act 2011 if it wishes to mortgage land
- b. buy, take on lease or in exchange, hire or otherwise acquire any property and to maintain and equip it for use
- c. sell, lease, or otherwise dispose of all or any part of the property belonging to the CIO. In exercising this power, the CIO must comply as appropriate with sections 117 and 119-123 of the Charities Act 2011
- d. employ and remunerate such staff as are necessary for carrying out the work of the CIO. The CIO may employ or remunerate a charity trustee only to the extent that it is permitted to do so by clause 6 (Benefits and payments to charity trustees and connected persons) and provided it complies with the conditions of that clause
- e. deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

Achievements and performance

In the first instance, the trustees can confirm that WTFC continues to fulfil its obligations as a CIO. Chair of the board Darren Griffin, club chair Steve Clayton and secretary Francesca Milne are in regular contact both formally and informally. The Trustees group are meeting regularly.

During the 2024-2025 period, Garry Beesley stepped down as trustee and the board approached Richard Archer and Ruth Steele as possible trustees. Both were appointed during the current period.

Whitstable Town Football Club Youth CIO

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Grants:

Darren Griffin and Francesca Milne worked together to secure a £10,000 grant from Canterbury City Council for the purposes of setting up a pan disability team last period. Some progress towards this initiative has been made following the partnership set-up with Tankerton following their request. Due to a range of circumstances, individuals within the club assigned to further the cause of the disability team failed to fulfil their responsibilities and the club chose to return approximately half the grant in lieu of the commitments being partially fulfilled. The club nonetheless remains committed to disability football.

Football in the Community:

We continue to expand our provision in the community to include Walking Football, Disability Football, JPL and further youth and girls' teams. We continue to recruit to all age and ability levels and maintain a healthy balance between full rosters and manageable waiting lists. Teams now include youth, Men's and Women's Walking, Veterans, Academy and Disability. While Men's and Women's Walking and Veterans are, strictly speaking, not "youth" teams, the CIO are considering incorporating them in some capacity.

In our continuing quest to secure further facilities, we are in discussion with The Whitstable School, regularly use their facilities and have advanced discussions about partnering to apply for grants to recarpet their pitch. Also, we are still in discussions with Canterbury Council re a licence for Radfall. Negotiations in this regard can be a somewhat "back and forth", but we hope to report resolution in the next year's report.

Partnerships and sponsorship:

Our colleague Jack Fagg is working on Sponsorship and has had a series of successes. We noted that it will soon be time for teams with two-year deals expiring to start thinking about new sponsors for next season. We have a new stadium sponsor and, overall, the club is in a healthy position; this has positive knock-on effects for the CIO.

We continue to partner with East Kent College to provide work experience in social media. There are a few teething issues which are currently being ironed out.

We continue to partner with Canterbury Christchurch for Coaching opportunities.

Our Academy students continue to gain work experience with the Disability team.

Looking Forward:

There are, overall, fewer children coming through the teams over the coming years, which may reflect demographic changes in the region. We are conscious that this mean teams may not be full in the future, so the club is looking at how best to address this. We are also looking at improving our changing Rooms and the ground at Radfall.

We continue to hold meaningful discussions on the work of the trustees to support the club going forward. One focus will be on grants the club may be eligible for. Richard Archer and Ruth Steele focussed on looking for grants and potential applications. As they are new to the role they will need to be supported by Darren Griffin. Darren Griffin and Francesca Milne had previously also worked well together on the Disability Grant and this is a possible mechanism for future success. As the (still relatively new) relationship between the CIO/trustees and the wider club continues to develop, knowledge of the club needs will become increasingly apparent, helping us to write future bids. Steve Clayton has agreed to redouble efforts to support. It was agreed that communication should go through the Signal Group and any possible grants found during people's research should be put in there. Joint working groups to apply for grants may then be set up if appropriate. It had been agreed at the AGM that a separate page on the website was needed for the CIO.

Whitstable Town Football Club Youth CIO

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Future Plans:

Discussions are ongoing on future plans of the CIO. It was felt that the best start was to publicise its existence to the parent body and so the trustees have a plan in place which will be communicated to parents with an introductory letter. It will also include a note about how parents can become more involved with a paragraph about new trustees.

The CIO continues to be kept abreast of plans for the club overall and will offer support as needed and where appropriate. These will benefit the youth while they are at the ground for training, matches and include Turnstiles, new food outlet, new stand proposal and new Clubhouse. Possible future grants include the Lioness Fund for toilet improvements and the Forever Active Grant for people new to Walking Football. Progress towards these will be documented in next year's report. We gave discussed putting up the registration fee next season and lowering the monthly subs to compensate so that we can receive the maximum amount of Gift Aid.

Financial review

Finance Director's Report:

Administration of the Charity's finances remains clearly separated from those of Whitstable Town Football Club Limited, including separate bank accounts (with different banks).

2024/25 has been the first full financial year for Whitstable Town Football Club Youth as a charity following its incorporation on 26 October 2023.

This year there were 505 youth player registrations – with each player paying a £25 registration fee and then monthly subscriptions. Subscriptions for the overwhelming majority of the players have been kept at a similar level for seven years; in 2024/25 these realised almost £104,000 and represented the Charity's biggest income stream.

Teams are expected to find sponsorship for playing kit every two seasons and can also seek support for the provision of training kit, rain jackets, tracksuits and bags. They have been very successful at this and in 2024/25 sponsors – mainly local businesses – have given almost £23,000.

The Charity's Statement of Financial Activities for the year showed a surplus of £4,696 (2024: £57,115).

The Charity's Statement of Financial Position for the year showed net current assets of £61,811 (2024: £57,115), this is made up of a cash balance of £65,111 (2024: £57,115) and other creditors of £3,300 (2024: £nil). This balance comprised Restricted funds amounting to £nil (2024: £5,830) and Unrestricted Funds of £61,811 (2024: £51,285).

The trustees have previously determined that an appropriate level of free cash at the year-end should be equivalent to £20,000; this remains unchanged. This allows the Charity sufficient working capital to continue operating effectively.

Whitstable Town Football Club Youth CIO

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Trustees' responsibilities statement

The trustees are responsible for preparing the trustee's 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 England and Wales requires the charity trustees to prepare financial statements for each 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;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports). They 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' annual report was approved on and signed on behalf of the board of trustees by:

Darren K Griffin

[Darren K Griffin \(Mar 27, 2026 16:54:37 GMT\)](#)

Prof D Griffin
Trustee

Whitstable Town Football Club Youth CIO

Independent Examiner's Report to the Trustees of Whitstable Town Football Club Youth CIO

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Whitstable Town Football Club Youth CIO ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Alexander Baker ACA

Burgess Hodgson Limited

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN
Independent Examiner

Whitstable Town Football Club Youth CIO

Statement of Financial Activities

Year ended 31 May 2025

Year ended 31 May 2025					Period from 26 Oct 23 to 31 May 24
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
	Note				
Income and endowments					
Donations and legacies	4	23,907	2,900	26,807	44,986
Charitable activities	5	123,637	—	123,637	75,144
Other trading activities	6	—	—	—	563
Investment income	7	413	—	413	155
Total income		<u>147,957</u>	<u>2,900</u>	<u>150,857</u>	<u>120,848</u>
Expenditure					
Expenditure on charitable activities	8,9	137,431	8,730	146,161	63,733
Total expenditure		<u>137,431</u>	<u>8,730</u>	<u>146,161</u>	<u>63,733</u>
Net income and net movement in funds		<u>10,526</u>	<u>(5,830)</u>	<u>4,696</u>	<u>57,115</u>
Reconciliation of funds					
Total funds brought forward		51,285	5,830	57,115	—
Total funds carried forward		61,811	—	61,811	57,115

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

The notes on pages 9 to 13 form part of these financial statements.

Whitstable Town Football Club Youth CIO

Statement of Financial Position

31 May 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		65,111	57,115
Creditors: amounts falling due within one year	13	<u>3,300</u>	<u>–</u>
Net current assets		<u>61,811</u>	<u>57,115</u>
Total assets less current liabilities		<u>61,811</u>	<u>57,115</u>
Funds of the charity			
Restricted funds		–	5,830
Unrestricted funds		<u>61,811</u>	<u>51,285</u>
Total charity funds	14	<u>61,811</u>	<u>57,115</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Darren K Griffin

[Darren K Griffin \(Mar 27, 2026 16:54:37 GMT\)](#)

Prof D Griffin
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Whitstable Town Football Club Youth CIO

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Belmont Stadium, Belmont Road, Whitstable, Kent, CT5 1QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the receipts & payments basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitstable Town Football Club Youth CIO

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	23,907	–	23,907
Grants			
Grants receivable	–	2,900	2,900
	<u>23,907</u>	<u>2,900</u>	<u>26,807</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	35,236	–	35,236
Grants			
Grants receivable	–	9,750	9,750
	<u>35,236</u>	<u>9,750</u>	<u>44,986</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Player subscriptions	109,887	109,887	73,844	73,844
Membership registration fees	13,750	13,750	1,300	1,300
	<u>123,637</u>	<u>123,637</u>	<u>75,144</u>	<u>75,144</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Sponsorships	–	–	–
Kit and equipment	–	–	–
Pitch hire income	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sponsorships	–	450	450
Kit and equipment	–	33	33
Pitch hire income	80	–	80
	<u>80</u>	<u>483</u>	<u>563</u>

Whitstable Town Football Club Youth CIO

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	413	413	155	155

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Charitable activities	127,205	8,730	135,935
Support costs	10,226	—	10,226
	<u>137,431</u>	<u>8,730</u>	<u>146,161</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable activities	56,931	4,403	61,334
Support costs	2,399	—	2,399
	<u>59,330</u>	<u>4,403</u>	<u>63,733</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable activities	135,935	6,926	142,861	63,733
Governance costs	—	3,300	3,300	—
	<u>135,935</u>	<u>10,226</u>	<u>146,161</u>	<u>63,733</u>

10. Analysis of support costs

	Support costs	Total 2025	Total 2024
	£	£	£
Staff costs	6,146	6,146	1,879
Communications and IT	4,080	4,080	520
	<u>10,226</u>	<u>10,226</u>	<u>2,399</u>

11. Independent examination fees

	Year to 31 May 25	Period from 26 Oct 23 to 31 May 24
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,850	1,800
Other financial services	1,550	1,500
	<u>3,400</u>	<u>3,300</u>

Whitstable Town Football Club Youth CIO

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

12. Trustee remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 May 2025, expenses totalling £nil were reimbursed or paid directly to Trustees.

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	<u>3,300</u>	<u>–</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
General funds	<u>51,285</u>	<u>147,957</u>	<u>(137,431)</u>	<u>61,811</u>

	At 26 October 2023 £	Income £	Expenditure £	At 31 May 2024 £
General funds	<u>–</u>	<u>110,615</u>	<u>(59,330)</u>	<u>51,285</u>

Restricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
Restricted Fund	<u>5,830</u>	<u>2,900</u>	<u>(8,730)</u>	<u>–</u>

	At 26 October 2023 £	Income £	Expenditure £	At 31 May 2024 £
Restricted Fund	<u>–</u>	<u>10,233</u>	<u>(4,403)</u>	<u>5,830</u>

Whitstable Town Football Club Youth CIO

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	61,811	–	61,811
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	51,285	5,830	57,115

16. Related parties

At the balance sheet date, the charity owed £3,300 (2024: £nil) to a Limited company associated by common directorship.

17. Funds

	Balance at 1 June 2024 £	Income £	Expenditure £	Balance at 31 May 2025 £
Unrestricted	51,285	147,957	(137,431)	61,811
<u>Restricted</u>				
Canterbury City Council (Pride in Place)	5,830	–	(5,830)	–
Other Grants	–	2,900	(2,900)	–
Total	57,115	150,857	(146,161)	61,811

Canterbury City Council (Pride in Place) – The purpose of the grant is to fund the provision of coaching and facilities to support the participation in sport for players with disabilities.

Other Grants – The purpose of these grants is to set aside monies specifically for kit sponsorship.

Whitstable Town Football Club Youth CIO

Management Information

Year ended 31 May 2025

The following pages do not form part of the financial statements.

Whitstable Town Football Club Youth CIO

Detailed Statement of Financial Activities

Year ended 31 May 2025

	Year to 31 May 25 £	Period from 26 Oct 23 to 31 May 24 £
Income and endowments		
Donations and legacies		
Donations	23,907	35,236
Grants receivable	2,900	9,750
	<u>26,807</u>	<u>44,986</u>
Charitable activities		
Player subscriptions	109,887	73,844
Membership registration fees	13,750	1,300
	<u>123,637</u>	<u>75,144</u>
Other trading activities		
Sponsorships	—	450
Kit and equipment	—	33
Pitch hire income	—	80
	<u>—</u>	<u>563</u>
Investment income		
Bank interest receivable	413	155
	<u>413</u>	<u>155</u>
Total income	<u>150,857</u>	<u>120,848</u>
Expenditure		
Expenditure on charitable activities		
Donations	4,000	1,060
Kit and equipment	35,897	5,801
Grants spent	5,830	—
Training and development	6,146	1,879
Pitch hire and training facilities	54,553	34,372
Affiliation fees and insurance	6,072	1,032
Cost of activities	6,536	5,884
Coaching	1,765	1,240
Player subscriptions	4,805	3,350
Website	780	520
Fines	1,440	282
Groundsman and pitch maintenance	3,667	1,650
Referee fees	11,370	6,663
	<u>142,861</u>	<u>63,733</u>
Governance costs		
Independent examination fees	3,300	—
	<u>3,300</u>	<u>—</u>
Total expenditure	<u>146,161</u>	<u>63,733</u>
Net income	<u>4,696</u>	<u>57,115</u>

Whitstable Town Football Club Youth - 2025 Full Accounts

Final Audit Report

2026-03-27

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