

Registered Charity Number: 523579

**Report of the Trustees and
Financial Statements for the Year Ended 30 June 2021
For
Shaw Cross Club for Young People**

**Shaw Cross for Young People
Contents of Financial Statements
for Year Ended 30 June 2021**

	Page
Report of the Trustees	1
Independent examiners report	2
Statement of Financial activities	3
Balance Sheet	4
Notes to the Financial Statements	5 - 8
Income and Expenditure account	9

**Shaw Cross Club for Young People
Report of the Trustees
for the Year Ended 30 June 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523579

Principal address

975 Leeds Road
Woodkirk
Dewsbury
West Yorkshire

Trustees

Mr. D M Hird BEM
Mr. D Ellis
Mr. M Turner
Mr. B Turner
Mr. P Burton
Mr. G Parker

Approved by order of the board of trustees on 19th July 2021 and signed by:



Mr. B Turner – Trustee

Shaw Cross Club for Young People

Independent Examiner's Statement on the Unaudited Accounts for Shaw Cross for Young People

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below, in connection with Covid-19) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

Covid-19

During the trading year Covid-19 lock down occurred, resulting in the club unable to trade on a regular basis, this has continued into the subsequent trading year. The club has taken the opportunity to apply for and receive a number of grants which has enable to club to be in a strong position to be able to fully open once the Covid-19 lock downs are lifted. These have been included in other income within the accounts.

Bounce Bank Loan

During the current year the club obtained a bounce bank loan to the value of £50,000 in order to give financial stability through the Covid-19 lock downs. The loan becomes repayable from September 2021. As at the 30 June 2021 the club has sufficient funds to repay the load in full should it wish to do so.



Lisa Waugh
FCCA
Castleford

19th July 2021

Shaw Cross Club for Young People
Statement of Financial Activities
For the Year ended 30 June 2021

	Notes	30/06/21 £ Total Funds	30/06/20 £ Total Funds
Income From			
Other trading activities	2	118,753	123,699
		<hr/> 118,753	<hr/> 123,699
Expenditure on			
Raising Funds		30,672	68,699
Other		78,331	72,189
		<hr/> 109,003	<hr/> 140,888
NET INCOME / (EXPENDITURE)		<hr/> 9,750	<hr/> (17,189)
Total funds brought forward		68,418	85,607
Deposit account adjustment			
TOTAL FUNDS CARRIED FORWARD		<hr/> 78,168 <hr/>	<hr/> 68,418 <hr/>

The notes form part of these financial statement

Shaw Cross Club for Young People
Balance Sheet
At 30 June 2021

		30/06/21	30/06/20
	Notes	£	£
		Total Funds	Total Funds
Fixed Assets			
Tangible assets	6	55,179	59,598
Current Assets			
Stocks	7	2,256	0
Debtors	8	14,380	0
Cash at bank and in hand		58,815	10,949
		<hr/> 75,451	<hr/> 10,949
Creditors			
Amounts falling due within one year	9	(52,462)	(2,219)
Net Current Assets		<hr/> 22,989	<hr/> 8,820
Total Assets Less Current Liabilities		<hr/> 78,168	<hr/> 68,418
Net Assets		<hr/> 78,168	<hr/> 68,418
Funds	10	<hr/> <hr/>	<hr/> <hr/>
Unrestricted funds		78,168	68,418
Total Funds		<hr/> 78,168 <hr/>	<hr/> 68,418 <hr/>

The notes form part of these financial statement

Shaw Cross Club for Young People Notes to the Financial Statements for the Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property - 5% Straight Line

Fixtures and fittings -15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Shaw Cross Club for Young People
Notes of the Financial Statements
for the Year Ended 30 June 2021 - continued

2. OTHER TRADING ACTIVITIES

	30/06/21	30/06/20
	£	£
Bar Sales	9,972	82,086
Sundry Income	108,781	41,613
	118,753	123,699
Non-Trading Activities		
Restricted Funds	0	0
Total Income	118,753	123,699

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/06/21	30/06/20
Staff	0	0

No employees received emoluments in excess of £60,000

Shaw Cross Club for Young People
Notes of the Financial Statements
for the Year Ended 30 June 2021 - continued

5.COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
Income From	
Other trading activities	123,699
	<hr/> 123,699
Expenditure on	
Raising Funds	68,699
Other	72,189
Total	<hr/> 140,888
NET INCOME / (EXPENDITURE)	<hr/> (17,189)
Total funds brought forward	85,607
Deposit account adjustment	0
TOTAL FUNDS CARRIED FORWARD	<hr/> 68,418 <hr/>

Shaw Cross Club for Young People
Notes of the Financial Statements
for the Year Ended 30 June 2021 - continued

3. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 July 2020	67,968	54,226	122,294
Additions	0	0	0
At 30 June 2021	67,968	54,226	122,297
Depreciation			
At 1 July 2020	21,088	41,508	57,841
Additions	2,511	1,908	4,419
At 30 June 2021	23,599	43,416	62,260
Net Book Value			
At 30 June 2021	44,369	10,810	55,179
At 30 June 2020	46,880	12,718	59,598

4. STOCKS

	30/06/21	30/06/20
	£	£
Stocks	2,256	0

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/06/21	30/06/20
	£	£
Other Debtors	14,380	0
Total	14,380	0

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/06/21	30/06/20
	£	£
Trade Creditors	1,578	1,253
Taxation and social security	377	0
Other Creditors	507	876
Bank Loan	50,000	0
Total	52,462	2,219

Shaw Cross Club for Young People
Notes of the Financial Statements
for the Year Ended 30 June 2021 - continued

7. MOVEMENT IN FUNDS

	01/07/20	Net movement in funds	30/06/21
	£	£	£
General Fund	68,418	9,750	78,168
Total Funds	68,418	9,750	78,168
Net movement in funds, included in the above are as follows	Incoming resources	Resources expended	Movement in funds
	£	£	£
General Fund	118,753	(109,003)	9,750
Total Funds	118,753	(109,003)	9,750
Comparatives for movement in funds	01/07/19	Net movement in funds	30/06/20
Unrestricted fund	£	£	£
General Fund	85,607	(17,189)	68,418
	85,607	(17,189)	68,418
Comparative net movement in funds, included in the above are as follows	Incoming resources	Resources expended	Movement in funds
	£	£	£
General Fund	123,699	(140,888)	(17,189)
Total Funds	123,699	(140,888)	(17,189)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

Shaw Cross Club for Young People
Detailed Statement of Financial Activities
For the year ended 30 June 2021

	30/06/21	30/06/20
	£	£
Income		
Bar Income	9,972	82,086
Sundry Income	108,781	41,613
Grants		0
Total Income	118,753	123,699
Cost of Sales		
Opening Stock	0	4,320
Purchases	9,481	39,769
Rugby Kits	23,447	24,580
Closing Stock	(2,256)	0
Total Cost of Sales	30,672	68,669
Expenses		
Wages	6,511	29,860
Rent		0
Rates & Water	923	5,149
Insurance	3,117	2,964
Light & Heat	6,305	9,628
Postage & Stationery		20
Telephone	645	458
Sundries	2,088	4,238
Cleaning and Waste Disposal	(46)	4,211
Stock taker		90
Repairs and maintenance	54,370	10,730
Bank Charges		116
Depreciation	4,419	4,755
Total resources expended	109,003	140,888
Net (expenditure)/income	9,750	(17,189)

This page does not form part of the statutory financial statements