

**Birtley Young People's Club**  
**Unaudited Financial Statements**  
**31 March 2020**

# **Birtley Young People's Club**

## **Financial Statements**

**Year ended 31 March 2020**

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# Birtley Young People's Club

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2020

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

### Reference and administrative details

**Registered charity name** Birtley Young People's Club

**Charity registration number** 1106310

**Principal office and registered office** 70 Greenford  
Gateshead  
Tyne and Wear  
NE11 0TW

### The trustees

	Julie Small	Resigned 5 January 2020
	Ruth Small	Resigned 5 January 2020
	Martin McCormack	Resigned 5 January 2020
Chair	Gary Coote	Appointed 5 January 2020
Treasurer	Suzanne Butler	Appointed 1 June 2020
	Christopher Colpitts	Appointed 5 January 2020
	Lee Rodgers	Appointed 5 January 2020

**Independent examiner** SME Centre of Excellence (COFE) Ltd  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

### Structure, governance and management

The Charity is constituted under a governing document, having registered as a charity on 14 October 2014. Trustees are elected as per the rules within the constitution.

### Objectives and activities

The aim of the organisation is to advance the education of boys and young men, girls and young women and to provide and assist in the facilities in the interest of social welfare for their recreation or other leisure time occupation, with the object of improving their conditions of life and to enable them to identify and help meet their needs and to participate more fully in society.

### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2020**

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#### **Financial review**

The income for the year amounted to £41,425 and expenditure £45,581 leaving a deficit for the year of £4,156. Reserve brought forward were £64,823 and General reserves have therefore decreased in the year to £60,667.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:

Gary Coote  
Trustee

# **Birtley Young People's Club**

## **Independent Examiner's Report to the Trustees of Birtley Young People's Club**

**Year ended 31 March 2020**

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I report to the trustees on my examination of the financial statements of Birtley Young People's Club ('the charity') for the year ended 31 March 2020.

### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed and i am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA). It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records;

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.

**Jane Freeman**  
FCCA  
**Independent Examiner**  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

# Birtley Young People's Club

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

	2020		2019
	Unrestricted funds	Total funds	Total funds
	£	£	£
<b>Income</b>			
Donations and grants	2,080	2,080	—
Other trading activities	39,345	39,345	65,307
<b>Total income</b>	<u>41,425</u>	<u>41,425</u>	<u>65,307</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising funds	45,581	45,581	35,821
<b>Total expenditure</b>	<u>45,581</u>	<u>45,581</u>	<u>35,821</u>
<b>Net (expenditure)/income and net movement in funds</b>	<u>(4,156)</u>	<u>(4,156)</u>	<u>29,486</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	64,823	64,823	35,337
<b>Total funds carried forward</b>	<u>60,667</u>	<u>60,667</u>	<u>64,823</u>

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 6 to 8 form part of these financial statements.

# Birtley Young People's Club

## Statement of Financial Position

31 March 2020

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	Note	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		64,967	68,323
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	<u>(4,300)</u>	<u>(3,500)</u>
<b>Net current assets</b>		<u>60,667</u>	<u>64,823</u>
<b>Total assets less current liabilities</b>		<u>60,667</u>	<u>64,823</u>
<b>Net assets</b>		<u>60,667</u>	<u>64,823</u>
 <b>Funds of the charity</b>			
Unrestricted funds		<u>60,667</u>	<u>64,823</u>
<b>Total charity funds</b>	<b>4</b>	<u>60,667</u>	<u>64,823</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:

Gary Coote  
Trustee

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The notes on pages 6 to 8 form part of these financial statements.

# **Birtley Young People's Club**

## **Notes to the Financial Statements**

**Year ended 31 March 2020**

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### **1. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost 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.

#### **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.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.



# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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### 1. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
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# Birtley Young People's Club

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 2. Tangible fixed assets

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 April 2019 and 31 March 2020	<u>25,985</u>
<b>Depreciation</b>	
At 1 April 2019 and 31 March 2020	<u>25,985</u>
<b>Carrying amount</b>	
At 31 March 2020	<u>—</u>
At 31 March 2019	<u>—</u>

### 3. Creditors: amounts falling due within one year

	<b>2020 £</b>	2019 £
Bank loans and overdrafts	2,500	2,500
Accruals and deferred income	<u>1,800</u>	<u>1,000</u>
	<u>4,300</u>	<u>3,500</u>

### 4. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>64,823</u>	<u>41,425</u>	<u>(45,581)</u>	<u>60,667</u>

  

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	<u>35,337</u>	<u>65,307</u>	<u>(35,821)</u>	<u>64,823</u>

### 5. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Current assets	64,967	64,967
Creditors less than 1 year	<u>(4,300)</u>	<u>(4,300)</u>
<b>Net assets</b>	<u>60,667</u>	<u>60,667</u>

# **Birtley Young People's Club**

## **Management Information**

**Year ended 31 March 2020**

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

# Birtley Young People's Club

## Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
<b>Income</b>		
<b>Donations and grants</b>		
Grants	2,080	—
<b>Other trading activities</b>		
Sponsorships	7,900	26,731
Fundraising events	11,487	21,776
Members Subs	14,065	12,480
Rent	5,893	4,320
	39,345	65,307
<b>Total income</b>	41,425	65,307
<b>Expenditure</b>		
<b>Costs of raising funds</b>		
ABA	500	408
Wages and salaries	8,330	8,500
Home Show	4,890	6,050
Utilities	18,241	11,683
Repairs and maintenance	1,916	239
Insurance	2,007	1,991
Equipment	2,970	2,970
Travel and motor	3,575	956
Office costs	1,773	1,525
Sundry	577	699
Accountancy	802	800
	45,581	35,821
<b>Total expenditure</b>	45,581	35,821
<b>Net (expenditure)/income</b>	(4,156)	29,486