

**CHARITY REGISTRATION NUMBER: 1106310**

**Birtley Young People's Club**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

# **Birtley Young People's Club**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2023**

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|  | <b>Page</b> |
|--|-------------|
| Trustees' annual report (incorporating the director's report)                | <b>1</b>    |
| Independent examiner's report to the trustees                                | <b>3</b>    |
| Statement of financial activities (including income and expenditure account) | <b>4</b>    |
| Statement of financial position  | <b>5</b>    |
| Notes to the financial statements  | <b>6-11</b> |
| <b>The following pages do not form part of the financial statements</b>      |             |
| Detailed statement of financial activities                                   | <b>13</b>   |

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# **Birtley Young People's Club**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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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 2023.

#### **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**

**Chair** Gary Coote  
**Treasurer** Suzanne Butler  
Christopher Colpitts  
Lee Rodgers

**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)***

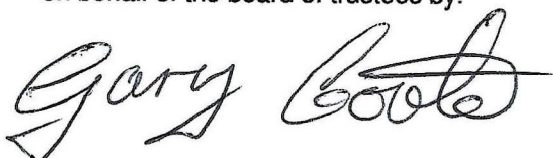
**Year ended 31 March 2023**

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#### **Financial review**

The income for the year amounted to £84,693 and expenditure £50,188 leaving a surplus for the year of £34,505. Reserve brought forward were £114,718 and General reserves have therefore increased in the year to £149,223. The club has had another successful year and slowly getting back to pre pandemic levels.

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**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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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 2023.

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

As the trustees of the charity, you are responsible for the preparation of the financial statements.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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**  
FCA  
**Independent Examiner**  
17 Lane Street  
Ponteland  
Northumberland  
NE20 9NH

# Birtley Young People's Club

## Company Limited by Guarantee

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

Year ended 31 March 2023

|   |      | 2023                    |                  | 2022             |
|---|------|-------------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income</b>   |      |                         |                  |                  |
| Donations and grants  | 4    | —                       | —                | 12,000           |
| Other trading activities  | 5    | 84,693                  | 84,693           | 58,506           |
| <b>Total income</b>   |      | <u>84,693</u>           | <u>84,693</u>    | <u>70,506</u>    |
| <b>Expenditure</b>  |      |                         |                  |                  |
| Expenditure on raising funds:                                   |      |                         |                  |                  |
| Costs of raising donations, grants and other trading activities | 6    | 50,188                  | 50,188           | 50,903           |
| <b>Total expenditure</b>  |      | <u>50,188</u>           | <u>50,188</u>    | <u>50,903</u>    |
| <b>Net income and net movement in funds</b>                     |      | <u>34,505</u>           | <u>34,505</u>    | <u>19,603</u>    |
| <b>Reconciliation of funds</b>                                  |      |                         |                  |                  |
| Total funds brought forward                                     |      | 114,718                 | 114,718          | 95,115           |
| <b>Total funds carried forward</b>                              |      | <u>149,223</u>          | <u>149,223</u>   | <u>114,718</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 11 form part of these financial statements.



# Birtley Young People's Club

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

|   | Note | 2023<br>£ | 2022<br>£ |
|---|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible fixed assets                                 | 9    | 6,492     | 8,115     |
| <b>Current assets</b>                                 |      |           |           |
| Cash at bank and in hand                              |      | 143,527   | 107,399   |
| <b>Creditors: amounts falling due within one year</b> | 10   | (796)     | (796)     |
| <b>Net current assets</b>                             |      | 142,731   | 106,603   |
| <b>Total assets less current liabilities</b>          |      | 149,223   | 114,718   |
| <b>Net assets</b>                                     |      | 149,223   | 114,718   |
| <b>Funds of the charity</b>                           |      |           |           |
| Unrestricted funds                                    |      | 149,223   | 114,718   |
| <b>Total charity funds</b>                            | 11   | 149,223   | 114,718   |

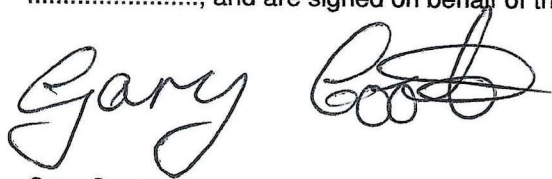
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

The notes on pages 6 to 11 form part of these financial statements.

# **Birtley Young People's Club**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

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#### **1. General information**

The charity is a public benefit entity and a charitable incorporated organisation limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 70 Greenford, Gateshead, Tyne and Wear, NE11 0TW.

#### **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 Companies Act 2006.

#### **3. 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.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### **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.



# **Birtley Young People's Club**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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

##### **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.

##### **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.

# Birtley Young People's Club

## Company Limited by Guarantee

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

Year ended 31 March 2023

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

##### Tangible assets *(continued)*

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:

|                   |   |                      |
|-------------------|---|----------------------|
| Plant & machinery | - | 20% reducing balance |
| Motor vehicles    | - | 25% straight line    |

#### 4. Donations and grants

|                   | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Grants</b>     |                            |                          |                            |                          |
| Grants receivable | —                          | —                        | 12,000                     | 12,000                   |

#### 5. Other trading activities

|                    | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Sponsorships       | 17,763                     | 17,763                   | 9,051                      | 9,051                    |
| Fundraising events | 40,341                     | 40,341                   | 14,863                     | 14,863                   |
| Members Subs       | 24,329                     | 24,329                   | 33,059                     | 33,059                   |
| Rent               | 2,260                      | 2,260                    | 1,533                      | 1,533                    |
|                    | <u>84,693</u>              | <u>84,693</u>            | <u>58,506</u>              | <u>58,506</u>            |

# Birtley Young People's Club

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### 6. Costs of raising donations, grants and other trading activities

|                             | Unrestricted<br>Funds | Total Funds<br>2023 | Unrestricted<br>Funds | Total Funds<br>2022 |
|-----------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                             | £                     | £                   | £                     | £                   |
| ABA                         | 99                    | 99                  | 696                   | 696                 |
| Wages and salaries          | 2,112                 | 2,112               | —                     | —                   |
| Home Show                   | 16,009                | 16,009              | 14,307                | 14,307              |
| Rates                       | 832                   | 832                 | 832                   | 832                 |
| Utilities                   | 5,257                 | 5,257               | 8,301                 | 8,301               |
| Repairs and maintenance     | 5,378                 | 5,378               | 674                   | 674                 |
| Insurance                   | 5,452                 | 5,452               | 6,204                 | 6,204               |
| Cleaning                    | 5,452                 | 5,452               | 5,777                 | 5,777               |
| Equipment                   | 650                   | 650                 | —                     | —                   |
| Bank charges                | 65                    | 65                  | —                     | —                   |
| Travel and motor            | 3,764                 | 3,764               | 1,504                 | 1,504               |
| Legal and professional fees | —                     | —                   | 12                    | 12                  |
| Telephone                   | 230                   | 230                 | 415                   | 415                 |
| Office costs                | 742                   | 742                 | 1,214                 | 1,214               |
| Depreciation                | 1,623                 | 1,623               | 2,209                 | 2,209               |
| Coaching                    | 875                   | 875                 | 2,292                 | 2,292               |
| Accountancy                 | 516                   | 516                 | 470                   | 470                 |
| Sundry                      | 1,132                 | 1,132               | —                     | —                   |
| Loan repayment              | —                     | —                   | 6,176                 | 6,176               |
|                             | <u>50,188</u>         | <u>50,188</u>       | <u>50,903</u>         | <u>50,903</u>       |

#### 7. Net income

Net income is stated after charging/(crediting):

|                                       | 2023         | 2022         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Depreciation of tangible fixed assets | <u>1,623</u> | <u>2,029</u> |

#### 8. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

# Birtley Young People's Club

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### 9. Tangible fixed assets

|                                   | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Total<br>£    |
|-----------------------------------|-----------------------------|------------------------|---------------|
| <b>Cost</b>                       |                             |                        |               |
| At 1 April 2022 and 31 March 2023 | <u>10,144</u>               | <u>25,985</u>          | <u>36,129</u> |
| <b>Depreciation</b>               |                             |                        |               |
| At 1 April 2022                   | 2,029                       | 25,985                 | 28,014        |
| Charge for the year               | <u>1,623</u>                | <u>—</u>               | <u>1,623</u>  |
| At 31 March 2023                  | <u>3,652</u>                | <u>25,985</u>          | <u>29,637</u> |
| <b>Carrying amount</b>            |                             |                        |               |
| At 31 March 2023                  | <u>6,492</u>                | <u>—</u>               | <u>6,492</u>  |
| At 31 March 2022                  | <u>8,115</u>                | <u>—</u>               | <u>8,115</u>  |

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

|                              | 2023<br>£  | 2022<br>£  |
|------------------------------|------------|------------|
| Accruals and deferred income | <u>796</u> | <u>796</u> |

#### 11. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2022<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2023<br>£ |
|---------------|-------------------------|---------------|------------------|--------------------------|
| General funds | <u>114,718</u>          | <u>84,693</u> | <u>(50,188)</u>  | <u>149,223</u>           |

|               | At<br>1 April 2021<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 2022<br>£ |
|---------------|-------------------------|---------------|------------------|--------------------------|
| General funds | <u>95,115</u>           | <u>70,506</u> | <u>(50,903)</u>  | <u>114,718</u>           |



# Birtley Young People's Club

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### 12. Analysis of net assets between funds

|                            | Unrestricted<br>Funds | Total Funds<br>2023 |
|----------------------------|-----------------------|---------------------|
|                            | £                     | £                   |
| Tangible fixed assets      | 6,492                 | 6,492               |
| Current assets             | 143,527               | 143,527             |
| Creditors less than 1 year | (796)                 | (796)               |
| <b>Net assets</b>          | <b>149,223</b>        | <b>149,223</b>      |

|                            | Unrestricted<br>Funds | Total Funds<br>2022 |
|----------------------------|-----------------------|---------------------|
|                            | £                     | £                   |
| Tangible fixed assets      | 8,115                 | 8,115               |
| Current assets             | 107,399               | 107,399             |
| Creditors less than 1 year | (3,296)               | (3,296)             |
| <b>Net assets</b>          | <b>112,218</b>        | <b>112,218</b>      |



**Birtley Young People's Club**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2023**

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

# Birtley Young People's Club

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2023

|                                 | 2023<br>£     | 2022<br>£     |
|---------------------------------|---------------|---------------|
| <b>Income</b>                   |               |               |
| <b>Donations and grants</b>     |               |               |
| Grants                          | —             | 12,000        |
| <b>Other trading activities</b> |               |               |
| Sponsorships                    | 17,763        | 9,051         |
| Fundraising events              | 40,341        | 14,863        |
| Members Subs                    | 24,329        | 33,059        |
| Rent                            | 2,260         | 1,533         |
|                                 | <u>84,693</u> | <u>58,506</u> |
| <b>Total income</b>             | <u>84,693</u> | <u>70,506</u> |
| <b>Expenditure</b>              |               |               |
| <b>Costs of raising funds</b>   |               |               |
| ABA                             | 99            | 696           |
| Wages and salaries              | 2,112         | —             |
| Home Show                       | 16,009        | 14,307        |
| Rates                           | 832           | 832           |
| Utilities                       | 5,257         | 8,301         |
| Repairs and maintenance         | 5,378         | 674           |
| Insurance                       | 5,452         | 6,204         |
| Cleaning                        | 5,452         | 5,777         |
| Equipment                       | 650           | —             |
| Bank charges                    | 65            | —             |
| Travel and motor                | 3,764         | 1,504         |
| Legal and professional fees     | —             | 12            |
| Telephone                       | 230           | 415           |
| Office costs                    | 742           | 1,214         |
| Depreciation                    | 1,623         | 2,029         |
| Coaching                        | 875           | 2,292         |
| Sundry                          | 1,132         | —             |
| Accountancy                     | 516           | 470           |
| Loan repayment                  | —             | 6,176         |
|                                 | <u>50,188</u> | <u>50,903</u> |
| <b>Total expenditure</b>        | <u>50,188</u> | <u>50,903</u> |
| <b>Net income</b>               | <u>34,505</u> | <u>19,603</u> |

# BYPC Accounts\_Signed

Final Audit Report

2023-09-05

|                 |  |
|-----------------|--|
| Created:        | 2023-09-05                                   |
| By:             | Judith McKane (judith@jfstorbitt.co.uk)      |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAytAvrZ--JNiFM9ei0pNAP0kauAo_8Fi- |

## "BYPC Accounts\_Signed" History

-  Document created by Judith McKane (judith@jfstorbitt.co.uk)  
2023-09-05 - 7:57:43 AM GMT- IP address: 176.35.211.198
-  Document emailed to sign@jfstorbitt.co.uk for signature  
2023-09-05 - 7:58:15 AM GMT
-  Email viewed by sign@jfstorbitt.co.uk  
2023-09-05 - 7:58:41 AM GMT- IP address: 104.47.1.254
-  Signer sign@jfstorbitt.co.uk entered name at signing as Jane Freeman  
2023-09-05 - 7:59:04 AM GMT- IP address: 176.35.211.198
-  Document e-signed by Jane Freeman (sign@jfstorbitt.co.uk)  
Signature Date: 2023-09-05 - 7:59:06 AM GMT - Time Source: server- IP address: 176.35.211.198
-  Agreement completed.  
2023-09-05 - 7:59:06 AM GMT



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