

Charity registration number 1198661

Company registration number CEO28811 (England and Wales)

**BERWICK JUNIORS YOUTH DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MAY 2023**

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee	S. Ingram (Chairman)	(Appointed 1 June 2022)
	R. Ingram (Treasurer)	(Appointed 1 June 2022)
	D. Johnson (Child Welfare Officer)	(Appointed 1 June 2022)
	R. Curle (Secretary)	(Appointed 1 June 2022)
	J. McLeod	(Appointed 1 June 2022)
	D. Glennie	(Appointed 1 June 2022)
	D. Heston	(Appointed 1 June 2022)
	M. Johnson	(Appointed 1 June 2022)
	K. Walton	(Appointed 18 June 2023)
	M.J. Allan	(Appointed 18 June 2023)
	R. Punton	(Appointed 18 June 2023)
	K. Ainslie	(Appointed 18 June 2023)
Secretary	R. Curle	
Charity number	1198661	
Company number	CEO28811	
Principal address	45 Church Road Tweedmouth Berwick upon Tweed TD15 2AN	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

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BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MAY 2023

The Executive Committee present their report and accounts for the period ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Governing Document, the Companies Act 2006 and "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 2019).

Objectives and activities

Berwick Juniors Youth Development Trust (the Trust) objects are to advance in life and relieve needs of young people in the town of Berwick-upon-Tweed and the neighbourhood through:

- a. the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life in particular but not exclusively through the training and skills in Association Football; and
- b. providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The Executive Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Structural change

Following discussions amongst the Executive Committee, it was clear that the old Unincorporated Charity structure of Berwick Juniors Youth Development Trust (Charity Number: 1093109) would be more better suited as a new Charitable Incorporated Organisation (CIO).

Therefore, on 19 April 2022, Berwick Juniors Youth Development Trust was registered by the Charity Commission as a CIO (Charity Number: 1198661) with the intention of providing greater security to the Executive Committee.

On 18 November 2022 the assets, charitable activities and responsibilities of the old Unincorporated Charity Berwick Juniors Youth Development Trust were passed in their entirety to the new CIO as an unrestricted donation of £32,727 and restricted donation of £6,844. In all other respects, the governance and activities of the Trust remained unchanged.

Achievements and performance

Season 2022/23 saw us have a COVID free period at last. We had 13 teams with the U7 and U8 teams entering leagues based at Longhoughton on a Saturday morning and U9s - U15s playing in the Northumberland Football League on a Sunday, playing home and away.

All boys and girls competed well for their teams and our U9 Bulldogs reached a final, but unfortunately after competing really well they finished runners up. Our U10 Cheetahs and Cobras also had good cup runs. During the season all our teams had highs and lows but it was great to be back training and playing in a normal season, with 2020/21 and 2021/22 being disrupted by the COVID pandemic. They also benefited from team coaching sessions taken by Gold ABD Gray Soccer Academy and hopefully everyone learned from these (coaches as well).

We held our end of season presentation at the Island View and it was great to see all teams and families mixing and hearing the season reviews from each teams respective coaches. We had club legends taking individual photos, along with Jack Hamilton presenting the trophies with Catherine Simpson and Mitchell Simpson who presented the Sean Simpson trainer of the year trophies.

Finally, our Dutch trip took place at the end of May which saw 39 children and 8 coaches / Executive Committee head to Zeewolde for a fun packed week of activities and football. For all the boys it was their first visit to Zeewolde, as the trip had been on pause due to the COVID pandemic. Well done to our U12s who won the cup for their age.

Without the continued help and support from our players, families, coaches, helpers, sponsors, and local community and our Executive Committee none of the above would be able to happen. We are all volunteers and the time, effort and support to our club by everyone is truly appreciated. To see the children developing, playing with a smile on their face, and bonding with their team mates hopefully means they enjoy being part of Berwick Rangers Juniors.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

Financial review

The Unrestricted Fund recorded a surplus of £22,591 at 31 May 2023. However, this does include a donation of £32,727 from the old unincorporated Berwick Juniors Youth Development Trust. Therefore, the actual operational deficit for the period totalled £10,136 and is a result of subscription income being recognised at the start of the season, falling within the old unincorporated Trust's financial statements and included within the donation figure transferred.

Cash at bank at 31 May 2023 stood at £17,688 in the General Account, £8,894 in the Development Account and £5,240 in the Holland Account.

Reserves

The Executive Committee recognise the need to consider the level and nature of reserves in relation to the income and expenditure streams and financial commitments, and to ensure that the level of reserves held are appropriate.

Annual running costs are normally in the region of £20,000 per annum. The Executive Committee aim to improve the level of reserves in the future.

Risk review

The Executive Committee continually review the major risks to which the Trust is exposed and to ensure that systems are in place to mitigate the risks identified. We believe the major risk affecting us is "child protection" and we can seek guidance from our local Child Welfare Officer Gill Shields, who works for our affiliated body the Northumberland Football Association to ensure that all the children who attend our club sessions and games are fully safeguarded. All our coaches are DBS checked and all are instructed to carry out simple risk assessments before each game / training session to ensure that during their time with us, the children are fully protected.

Plans for future periods

As a club, we hope to achieve our objectives by ensuring all our coaches are fully trained to FA standards and that all DBS / First Aid training checks are up to date, in order that we can retain our Chartered Standard Status.

Public benefit

Throughout this report the Executive Committee have sought to highlight those activities undertaken by the Trust in furtherance of its charitable objectives for the public benefit. The Trust continually considers its activities and policies with particular regard to the public benefit guidance published by the Charity Commission under section 4 of the Charities Act 2011.

Structure, governance and management

The Trust is governed by its Governing Document and is a registered charity, numbered 1198661, accepted by the Charity Commission on 19 April, 2022.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

The Executive Committee, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

S. Ingram (Chairman)	(Appointed 1 June 2022)
S. Jackson	(Appointed 1 June 2022 and resigned 18 June 2023)
R. Ingram (Treasurer)	(Appointed 1 June 2022)
C. Gillie (Vice Chairman)	(Appointed 1 June 2022 and resigned 18 June 2023)
D. Johnson (Child Welfare Officer)	(Appointed 1 June 2022)
M. McLeman	(Appointed 18 June 2023 and resigned 3 September 2023)
R. Curle (Secretary)	(Appointed 1 June 2022)
J. McLeod	(Appointed 1 June 2022)
D. Glennie	(Appointed 1 June 2022)
D. Heston	(Appointed 1 June 2022)
M. Johnson	(Appointed 1 June 2022)
K. Walton	(Appointed 18 June 2023)
M.J. Allan	(Appointed 18 June 2023)
R. Punton	(Appointed 18 June 2023)
K. Ainslie	(Appointed 18 June 2023)

Membership and management of the Trust

Membership is open to individuals over the age of 18 and member organisations, both incorporated and unincorporated associations, on payment of an annual subscription. Each member or member organisation is entitled to one vote.

The Trust is managed by an Executive Committee, comprising between seven and fifteen members, including a chairman, a secretary and a treasurer, appointed by the members. Up to four additional members may be co-opted by the Executive Committee. All members of the Executive Committee are required to retire annually at the Annual General Meeting, but are eligible for re-election.

All Executive Committee members are required to declare their eligibility to fulfil the legal responsibilities of the role. Induction training and appropriate documentation is offered to all new members.

All Executive Committee decisions are determined by a majority of votes, with any casting vote exercised by the chairperson. The members of the Executive Committee are listed above and under Trust Information.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE PERIOD ENDED 31 MAY 2023**

Statement of trustees responsibilities

The Executive Committee, who are also the directors of Berwick Juniors Youth Development Trust for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Executive Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Executive Committee.

R. Curle (Secretary)
Director and Trustee

11 March 2024

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

I report to the Executive Committee on my examination of the financial statements of Berwick Juniors Youth Development Trust (the Trust) for the period ended 31 May 2023.

Responsibilities and basis of report

As the Executive Committee of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust 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 Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the Trust 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 other 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 financial statements to be reached.



Colin Frame

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 11 March 2024

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:				
Donations and legacies	3	33,475	8,156	41,631
Charitable activities	4	-	15,314	15,314
Other trading activities	5	4,236	-	4,236
Total income		37,711	23,470	61,181
Charitable activities	6	15,120	14,339	29,459
Net income and movement in funds		22,591	9,131	31,722
Reconciliation of funds:				
Fund balances at 19 April 2022		-	-	-
Fund balances at 31 May 2023		22,591	9,131	31,722

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

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£
Fixed assets			
Tangible assets	11		2,605
Investments	12		1,000
			<u>3,605</u>
Current assets			
Debtors	13	199	
Cash at bank and in hand		31,822	
		<u>32,021</u>	
Creditors: amounts falling due within one year	14	3,904	
		<u></u>	
Net current assets			28,117
Total assets less current liabilities			<u>31,722</u>
The funds of the Trust			
Restricted income funds	15		9,131
Unrestricted funds			22,591
			<u>31,722</u>

The Trust is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 May 2023.

The directors and trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the Trust to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the Executive Committee on 11 March 2024

R. Ingram (Treasurer)
Director and Trustee

R. Curle (Secretary)
Director and Trustee

Company registration number CEO28811 (England and Wales)

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2023

1 Accounting policies

Charity information

Berwick Juniors Youth Development Trust (the Trust) is a Charitable Incorporated Organisation, registered with the Charity Commission, number 1198661.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Governing Document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Executive Committee have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Governance costs are those incurred in connection with the administration of the Trust and compliance with constitutional and statutory requirements.

Costs of generating funds are expenses incurred in running fund raising events.

Administration costs are expenses incurred in the administration of the Trust.

Charitable activities costs are those expenses incurred in connection with the operation of the football teams and in connection with the Zeewolde Exchange trip.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixed assets are capitalised at cost, where the purchase price exceeds £500, and written down over their useful economic life, at the following rates:

Equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	33,475	8,156	41,631

On 18 November 2022 the assets of the old unincorporated Charity of Berwick Juniors Youth Development Trust passed in their entirety as a donation to the new CIO Berwick Juniors Youth Development Trust, with £32,727 being classified as Unrestricted Funds and £6,844 as Restricted Funds.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2023

4 Income from charitable activities

**Restricted
funds
2023
£**

Zeewolde exchange income - Restricted 15,314

5 Income from other trading activities

**Unrestricted
funds
2023
£**

Membership subscriptions 1,780

Fundraising events 2,456

Other trading activities 4,236

6 Expenditure on charitable activities

**Charitable
activities
2023
£**

Depreciation and impairment 397

Zeewolde exchange expenditure - Restricted 13,999

Sports hall and pitch hire 7,828

Repairs and equipment 4,656

Football coaching 735

27,615

Share of support and governance costs (see note 7)

Governance 1,844

29,459

Analysis by fund

Unrestricted funds 15,120

Restricted funds 14,339

29,459

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

7 Support costs allocated to activities

	2023 £
Governance costs	1,844
	<u>1,844</u>
Analysed between:	
Charitable activities	1,844
	<u>1,844</u>
	 2023 £
Governance costs comprise:	
Accountancy	1,200
Insurance	204
Administration	440
	<u>1,844</u>
	<u>1,844</u>

8 Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration or benefits from the Trust during the period.

9 Employees

There were no employees during the period.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Equipment £
Cost	
Additions	3,002
	<u>3,002</u>
At 31 May 2023	3,002
	<u>3,002</u>
Depreciation and impairment	
Depreciation charged in the period	397
	<u>397</u>
At 31 May 2023	397
	<u>397</u>
Carrying amount	
At 31 May 2023	2,605
	<u>2,605</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 19 April 2022	-
Additions	1,000
	<u>1,000</u>
At 31 May 2023	1,000
	<u>1,000</u>
Carrying amount	
At 31 May 2023	1,000
	<u>1,000</u>

13 Debtors

	2023 £
Amounts falling due within one year:	
Prepayments and accrued income	199
	<u>199</u>

14 Creditors: amounts falling due within one year

	2023 £
Other creditors	1,504
Accruals and deferred income	2,400
	<u>3,904</u>

15 Restricted funds

The restricted funds of the Trust comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 19 April 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
Zeewolde exchange	-	19,239	(13,999)	5,240
Training equipment	-	4,231	(340)	3,891
	<u>-</u>	<u>23,470</u>	<u>(14,339)</u>	<u>9,131</u>

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2023

15 Restricted funds

(Continued)

Restricted funds consist of the following funds:

A Dutch Exchange fund represents all income and expenditure incurred relating to the Trusts annual Zeewolde Dutch Exchange.

A Training Equipment fund represents donations received and expenditure on new goals and training equipment purchased for use by the Trust.

16 Unrestricted funds

The unrestricted funds of the Trust comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 19 April 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	-	37,711	(15,120)	22,591

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 May 2023 are represented by:			
Tangible assets	371	2,234	2,605
Investments	1,000	-	1,000
Current assets/(liabilities)	21,220	6,897	28,117
	22,591	9,131	31,722

18 Related party transactions

There were no disclosable related party transactions during the period, other than those disclosed within note 3 relating to the transfer of assets from the old Unincorporated Charity by way of a donation.

BERWICK JUNIORS YOUTH DEVELOPMENT TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MAY 2023

	£	Period to 31 May 2023 £
Donations and legacies		
Donations and gifts	33,475	
Donations - Restricted	8,156	
		41,631
Activities for generating funds		
Subscriptions	1,780	
Fundraising	2,456	
		4,236
Incoming resources from charitable activities		
Zeewolde exchange income - Restricted		15,314
Total incoming resources		61,181
Charitable activities		
Equipment depreciation	57	
Sports hall and pitch hire	7,828	
Repairs and equipment	4,656	
Football coaching	735	
Equipment depreciation - Restricted	340	
Zeewolde exchange expenditure - Restricted	13,999	
		(27,615)
Governance costs		
Accountancy and independent examination fees	1,200	
Insurance	204	
Administration	440	
		(1,844)
Surplus for the period		31,722